

PAPER CODE:CBS-1A

CH.S.D.ST.THERESA'S AUTONOMOUS COLLEGE FOR WOMEN:ELURU

I B.Com. – I SEMESTER END EXAMINATION – OCTOBER 2016

BUSINESS ORGANISATION & MANAGEMENT

Time: 3 hrs.

Max.Marks:50

SECTION - A

Answer any THREE of the following:

3x8=24M

1. Define Trade? Explain the classification of Trade?
2. Describe Business? What are its functions?
3. What are the Advantages and disadvantages of Partnership business?
4. Distinguish between private company and Public Company?
5. Briefly explain about the Memorandum of Association (MOP)?

SECTION – B

Answer any FIVE of the following:

5x4=20M

6. Explain the classification of Industry?
7. What are the features of Business?
8. Types of Entrepreneurs?
9. Explain different kinds of Partners?
10. What are the advantages of sole trade?
11. Stages of promotion.
12. What are the advantages of Joint Stock Company.
13. Statement in Lieu of prospectus?

SECTION – C

Answer ALL the following:

6x1=6M

14. Commerce
15. Partnership Deed.
16. Joint Hindu-undivided Family.
17. Aids to trade
18. Prospectus
19. Articles of Association.

\*\*\*\*\*

PAPER CODE: CBE-1A

CH.S.D.ST.THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU

I B.Com. – I SEMESTER END EXAMINATION – OCTOBER 2016  
BUSINESS ECONOMICS

Time: 3 hrs.

Max.Marks:50

I Answer any THREE of the following Essays: 3x8=24M

1. What is Micro and Macro Economics? Explain the differences between them.
2. Explain the Law of Demand? Why does the demand curve slopes down wards to the right?
3. What is price Elasticity of Demand? Write the methods to measure the price elasticity of demand.
4. Explain the Law of Diminishing Marginal Utility and its limitations.
5. Explain the Law of returns to scale with the help of table and diagram.

II Answer any FOUR of the following short notes. 4x4=16M

6. Differences between Economic and Non-Economic activities.
7. consumer's Surplus.
8. Determinants of Demand.
9. Cross Elasticity.
10. Explain external Economics
11. What is Break Even Analysis? Explain its uses.

III Answer the following questions, with in one or two sentences. 10x1=10M

12. Ordinal Utility
13. Exceptions of Demand
14. Types of Price elasticity of Demand.
15. Production function.
16. Marginal Cost.
17. Law of Supply.
18. Types of Costs
19. Average revenue
20. Demand function
21. Wealth Definition.

\*\*\*\*\*

PAPER CODE: CBF-1A

CH.S.D.ST.THERESA'S AUTONOMOUS COLLEGE FOR WOMEN:ELURU  
I B.Com. FINANCE – I SEMESTER END EXAMINATION – OCTOBER 2016  
BUSINESS FINANCE

Time: 3 hrs.

Max.Marks:50

## SECTION-A

Answer any THREE of the following :

3x8=24M

1. Explain the Nature and Significance of Business Finance.
2. Describe the functions of Financial Manager.
3. What are the various types of Capital ? Explain.
4. Explain about various kinds of Shares?
5. Describe the importance of venture capital funds.

## SECTION-B

Answer any FIVE of the following:

5x4=20M

6. Relationship of Finance with other disciplines?
7. Traditional and modern theories of Finance.
8. Sources of Short term capital.
9. Venture Capital Funds in India.
10. Types of Debentures.
11. Advantages of Mutual Funds.
12. Classification of Mutual Funds.
13. Underwriting.

## SECTION-C

Answer ALL the following:

6x1=6M

14. Capital Market.
15. Current Assets.
16. Index Funds.
17. SEBI
18. Dividend.
19. Debt Vs Equity.

\*\*\*\*\*

PAPER CODE: CCFP-1A

CH.S.D.ST.THERESA'S AUTONOMOUS COLLEGE FOR WOMEN:ELURU  
I B.Com.COMPUTER – I SEMESTER END EXAMINATION – OCTOBER 2016  
COMPUTER FUNDAMENTALS AND PHOTOSHOP

Time: 3 hrs.

Max.Marks:50

SECTION-I

Answer any THREE of the following :

3x8=24M

1. What is Computer? Draw a block diagram of a Computer and Explain each Component?
2. Explain about Input and Output devices?
3. What is Photoshop? Explain its features?
4. Explain Photoshop tools?
5. Discuss how layers are used in Photoshop designing?

## SECTION-II

Answer any FIVE of the following :

5x4=20M

6. Explain number Systems?
7. What are the differences between application software and System Software?
8. Explain Cachememory?
9. Explain Palletes in Photoshop?
10. Explain various methods for zooming a Picture?
11. Explain filter menu?
12. How to create and save a document in Photoshop?
13. Give the steps to crop an image?

## SECTION-III

Answer ALL of the following:

6x1=6M

14. What is the use of recycle bin?
15. What is the difference between RAM and ROM?
16. What is pen tool?
17. What is distort filter?
18. What are layer Styles?
19. Convert  $141_{(10)}$  in to binary equivalent?

\*\*\*\*\*

SUBJECT CODE: CBE-1A

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU I  
B.Com. – I SEMESTER END EXAMINATION – OCTOBER 2017  
BUSINESS ECONOMICS

Time: 3 hrs.

Max.Marks: 50

I Answer any THREE of the following Essays:

3x8=24M

1. What is Business Economics and explain nature and scope of Business Economics.
2. Explain the law of demand. Why does the demand curve slope downwards from left to right.

3. Define elasticity of demand and explain the factors to determine the elasticity of demand.
4. Explain Law of returns to scale with help of a diagram.
5. Explain different Cost curves with the help of a diagram.

II Answer any FOUR of the following Short notes: 4x4=16M

6. Economic and Non-Economic activities.
7. Cardinal and Ordinal approaches.
8. Explain Law of demand.
9. Equi-marginal Utility.
10. Production function.
11. Describe the relationship between Average cost, Average fixed costs, Average variable costs and Marginal Costs.

III Answer the following questions with in one or two sentences. 10x1=10M

12. Macro Economics
13. Scarcity definition.
14. Individual demand
15. Veblen's effect
16. Unitary elastic demand
17. Supply function.
18. External Economics
19. Risk bearing economics
20. Opportunity Costs
21. Marginal Costs.

\*\*\*\*\*



SUBJECT CODE: CBF-1A

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU I

B.Com. FINANCE – I SEMESTER END EXAMINATION – OCTOBER 2017  
BUSINESS FINANCE

Time: 3 hrs.

Max.Marks: 50

SECTION – A

Answer any THREE of the following:

3x8=24M

1. What is Finance? Explain functions of Finance.
2. Explain about relationship of Finance with other disciplines.
3. Explain the long term sources of Finance.
4. Explain about features of Shares and debentures.
5. Discuss the features, advantages and limitations of mutual funds.

SECTION – B

Answer any FIVE of the following:

5x4=20M

6. Long term finance.
7. Finance function
8. Finance Manager
9. Long term and short term sources.
10. Underwriting of Shares.
11. Two Advantages of Mutual funds.
12. Venture Capital in India.
13. Open end and close end mutual funds.

SECTION – C

Answer ALL the following:

6x1=6M

14. Traditional theory
15. Modern theory
16. Capital
17. Preference Share
18. Debenture
19. Innovative sources of finance.

\*\*\*\*\*

PAPER CODE: CFA-1A

CH.S.D.ST.THERESA'S AUTONOMOUS COLLEGE FOR WOMEN:ELURU

I B.Com.- I SEMESTER END EXAMINATION – OCTOBER 2016

FINANCIAL ACCOUNTING-I

Time: 3 hrs.

Max.Marks:50

SECTION - A

Answer any FOUR of the following :

4x10=40M

1. Prepare a Personal account of Varun from the following transactions in the Books of Ganesh 2015 March.

1	Debit balance of Varun	Rs.10,050
5	Bought from Varun	Rs. 1,500
7	Cheque issued to Varun	Rs. 1,800
9	Sold to Varun	Rs. 3,500
12	Ganesh sold goods to Varun	Rs. 1,600
14	Varun sold goods to Ganesh	Rs. 900
20	Received cheque from Varun	Rs. 1,800
24	Varun claimed as allowance of Rs.300 for damaged goods.	
28	Varun received goods returned by Ganesh Rs.450.	

2. Rewrite following Trial Balance to correct the same

Trial Balance			
Debit balances	Rs.	Credit Balances	Rs.
Opening Stock	2,000	Capital	5,000
Machinery	1,500	Furniture	4,000
Creditors	500	Debtors	1,000
Bank OD	600	Purchases	8,000
Discount allowed	30	Salaries	1,100
Sales	13,000	Interest on investments	50
Loan from Murthy	800	Advertisement	400
Carriage inwards	90	Drawings	500
Investments	1,000		
Returns inwards	300		
Returns outwards	100		
Insurance Premium	100		
Interest on loan	30		
	-----		-----
	20,050		20,050
	-----		-----

P.T.O.

-2-

3. Enter the following transactions in a three column Cash Book.

2012 July

- 1 Cash in hand Rs.8,750, Bank Rs. 17,380
- 2 Cash sales Rs.8,200
- 5 Paid Rs.9,000 into Bank
- 6 Received a cheque for Rs.1,200 from Sagar
- 8 Paid into Bank Sagar cheque
- 9 Paid Suman by cheque Rs.1,260 and discount allowed by him Rs.40
- 11 Cash Purchased Rs.4,500
- 13 With draw from Bank for office use Rs.7,000
- 14 Received cheque Rs.1,250 from Ajay allowed discount of Rs.50.
- 16 Cash Sales Rs.4,500.

4. Prepare a Bank Reconciliation Statement of Sri Jagannath for the year ended 30<sup>th</sup> June 2014
- Over draft balance as per Pass Book Rs.7,500
  - Undercast of receipts side of Cash book Rs.1200
  - Cheques issued but not presented for payment Rs.2,200
  - Payment of insurance premium recorded in Pass Book only Rs.380.
  - A wrong debit in Cash book Rs.280.
  - Cheques deposited into bank, but not collected Rs.1800
  - Interest on investments Rs.1200 collected by the bank not recorded in cash book.
5. Prepare Final accounts of Mr.Karthik for the year ended 31-12-2014 from the following particulars.

TRIAL BALANCE

Debit Balances	Rs.	Credit balances	Rs.
Plant and Machinery	3,00,000	Capital	3,50,000
Motive Power	20,000	Sales	3,73,000
Commission	16,000	Purchase Returns	8,500
Salaries	80,000	Creditors	70,000
Wages	10,000	Reserve	24,000
Opening Stock	30,000		
General expenses	20,000		
Purchases	2,50,000		
Sales Returns	14,500		
Furniture	25,000		
Debtors	60,000		
	8,25,500		8,25,500

P.T.O

-3-

ADJUSTMENTS:

- Closing Stock Rs.2,00,000
  - Outstanding wages Rs.2,500
  - Maintain the bad debts reserve at 5% on debtors
  - Depreciation Plant and Machinery at 10%
6. Hari sells goods for Rs.10,000 to Mohan on 1<sup>st</sup> January 2015 and on the same day draws a bill on Mohan at three months for the amount. Mohan accepts it and returns it to Hari, who discounted it on 3<sup>rd</sup> January 2015 with his bank at 6% p.a. The

acceptance is dishonoured on due date, the Noting charges paid by the bank being Rs.60.

On 5<sup>th</sup> April 2015 Mohan accepts a new bill at three months for the amount due to Hari together with interest at 12% p.a.

Pass Journal entries in the books of both the parties.

7. Define Accounting ? Explain its advantages and Disadvantages.

#### SECTION - B

Answer any TWO of the following:

2x3=6M

8. On 1<sup>st</sup> January the position of Patnayak was as follows

Capital	Rs.30,000
Bills Payable	Rs. 5,000
Creditors	Rs.10,000
Furniture	Rs. 4,000
Machinery	Rs.18,000
Debtors	Rs.12,000
Bills Receivable	Rs. 9,000
Cash	Rs. 2,000

Pass the opening Journal Entry.

9. Enter the following transactions in Simple Cash Book 2015 Jan.

		Rs.
1	Balance of Cash	7,000
10	Bought goods for cash	2,500
11	Bought goods on Credit from Z	3,000
15	Sold goods for cash	4,700
17	Paid Salaries	1,000
18	With drawn for personal use	500

P.T.O.

-4-

10. Prepare Balance Sheet from the following information.

	Rs.
Creditors	50,000
Closing Stock	25,000

Motor Van	25,000
Good will	50,000
Debtors	1,00,000
Capital	2,50,000
Machinery	2,50,000
Loan	1,50,000

SECTION – C

Answer ALL the following:

4x1=4M

11. Ledger
12. Subsidiary books
13. Endorsee
14. Pass Book

\*\*\*\*\*

PAPER CODE: CBS-1A

CH.S.D.ST.THERESA'S AUTONOMOUS COLLEGE FOR WOMEN:ELURU

I B.Com. – I SEMESTER END EXAMINATION – OCTOBER 2016

BUSINESS STATISTICS

Time: 3 hrs.

Max.Marks:50

I Answer any THREE of the following:

3x8=24M

1. Define Statistics and explain the importance and limitations.

2. Calculate median from the following data.

C.I:	0-10	10-20	20-30	30-40	40-50
F :	14	60	36	44	16

3. Following are the runs scored by two batsman A & B in 10 innings findout who is a consistant player. Using standard deviation.

A:	32	28	47	63	71	39	10	60	96	14
B:	19	31	48	53	67	90	10	62	40	80

4. Calculate Harmonic mean from the following in formation.

C.I:	10-20	20-30	30-40	40-50	50-60
F :	4	6	10	7	3

5. Explain the process of statistical investigation with the help of suitable illustrations.

II Answer any FIVE of the following:

5x4=20M

6. Write the important functions of Statistics.

7. Calculate Weighted average for the following data.

X	:	2	4	6	8	10	12	14	16	18	20
Weights:		1	2	5	6	10	5	3	2	2	1

8. Calculate Geometric mean from the following data.

X:	10	20	30	40	50	60
F:	15	18	22	16	12	7

9. Find mean deviation and its coefficient from the following data.

Marks	:	10	11	12	13	14
No. of Students:		3	12	18	12	3



10. What are the merits and limitations of Mode?

P.T.O.

-2-

11. Find Semi-inter Quartile range from the following data.

Marks	:	10	20	30	40	50	60
No. of Students:		4	7	15	8	7	2

12. What are the sources of secondary data?

13. What are the requisites of a good table?

III Answer all the following questions with in two or three lines. 6x1=6M

14. Primary data

15. Find the mode of the following data.

20, 25, 22, 26, 25, 29, 23, 25, 27

16. Given median =20.6, mode=26, Find mean.

17. Geometric mean.

18. What are the types of measures of dispersion?

19. Find the range from the following data.

120, 170 240, 100, 105, 205, 300, 160, 150, 180.

\*\*\*\*\*

SUBJECT CODE: CBS-1A

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU II

B.Com. (Gen./Comp/Fin) – I SEMESTER END EXAMINATION –

OCTOBER 2017

BUSINESS STATISTICS

Time: 3 hrs.

Max.Marks: 50

I Answer any THREE of the following:

3x8=24M

1. Discuss merits and limitations of different methods of collecting primary data?

2. Calculate A.M. and Median of the data given below

CLASSES: 0-10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90

Frequency: 2 7 11 15 25 22 8 5 5

3. Calculate A.M. and G.M. of the data given below

X: 2 3 4 5 6 7 8 9

F: 6 10 18 22 16 12 8 8

4. Calculate Quartile deviation and its co-efficient for the information given below.

Marks: 0-10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90-100

Students: 12 15 18 21 36 22 17 13 10 11

5. By using standard deviation findout which player is more consistent?

Player A: 90 110 5 10 125 15 35 16 134 10

Player B: 65 68 52 47 63 25 25 60 55 60

II Answer any FIVE of the following:

5x4=20M

6. Define the term statistics and explain its functions?

7. What are the features of good questionnaire?

8. What are the features of good classification?

9. Explain the structure of table?

10. What are the types of averages

11. Calculate Median of the data given below.

X: 100 110 120 130 140 150 160 170 180 190 200 210

F: 5 9 13 17 22 28 35 30 21 18 15 7

12. Calculate AM and GM of the following data

X: 25 150 120 58 9 8 13 66 35 10

13. Calculate Mean deviation and its coefficient.

X: 2 4 7 8 10 12 15 16

F: 2 4 10 20 32 18 10 4

III Answer the following in a short paragraph.

6x1=6M

14. Distrust of Statistics

15. Report Writting

16. Advantages of AM
17. Mode of 12, 8, 2, 6, 8, 15, 5, 8 is --?
18. Range
19. Double table

SUBJECT CODE: CFA-1A

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU I

B.Com. (Gen./Comp/Fin) – I SEMESTER END EXAMINATION –

OCTOBER 2017

FINANCIAL ACCOUNTING I

Time: 3 hrs.

Max.Marks: 50

SECTION - A

I Answer any FOUR of the following:

4x10=40M

1. Prepare Journal and ledger with the following

- a. Capital invested 70,000
- b. drawings 3500
- c. Purchases 4850
- d. Sales 6950
- e. Salaries 3250
- f. Commission received 5000
- g. Cash from Ramu 1700
- h. Cash paid to Krishna 6500
- i. Furniture purchased 3900
- j. Purchases from Divya 7500
- k. sales to Kavya 6000
- L. Sale of machine Rs.8500.

2. Prepare THREE column Cash book.

2008

April 1 Balance of Cash in hand Rs. 400, Overdraft at bank 5,000

“ 4	Invested further capital Rs.10,000 out of which 6000 deposited in bank	
“ 5	Sold goods for Cash 8000	
“ 6	Collected from Sridhar a debtor of last year Rs.8000, discount allowed 200.	
“ 7	Paid to Ramvilas, our Creditor 2500, discount allowed by him Rs.65	
“ 13	Commission paid to Robert our agent Rs.	530
“ 14	Office furniture purchased from Kesav	200
“ 17	Drew cheque for personal use	700
“ 18	Collection from Anand Rs.4000; deposited in bank on 20th	
“ 20	Drew from bank for office use.	500
“ 21	Drew cheque for Petty expenses	150
“ 29	Drew from bank and paid salary of office Staff	1500
“ 30	Deposited Cash in the bank	10,000

3. On 31-12-2008 your pass book showed a credit balance of 5,000. Before that date you have issued cheques worth Rs.1,000 of which cheques worth Rs.300 were not yet cashed. On 26<sup>th</sup> December, you deposited a cheque for Rs.150 in the bank but you did not enter it in cash book. The pass book showed a credit of Rs.40 for interest

and a debit of Rs.10 for bank charges and the Cash book had no corresponding entries for them.

A cheque for Rs.1200 deposited in your account No.2 was wrongly credited by the bank to this account. Dishonoured bill was debited in the pass book only Rs.500.

Cheques for 700 paid into the bank were not yet credited in the passbook.

A wrong debit of Rs.100 appears in the Passbook. A cheque of Rs.150 received from a customer was entered in the Cashbook in December, 2008 but the same was omitted to be paid into the bank.

Determine the balance as per cash book.

4. A bill of exchange for Rs.6000 is drawn by Mr.A on B. and accepted by B. Show entries in the books of A under each of the following situations.
- If A retained the bill till the due date and realized on maturity
  - If A got it discounted with their bankers for Rs. 5800.
  - If A endorsed it over to his creditor 'C' in full settlement of his account Rs.6500.
  - If A sent the bill to the bank for collection.

5. Prepare final accounts of Ramesh from the following particulars.

	Rs.		Rs.
Opening Stock	500	Returns outward	250
Bills receivable	2,250	Trade expenses	100
Purchases	19500	Office furniture	500
Wages	1,400	Cash in hand	250
Insurance	550	Cash at bank	2,375
Sundry debtors	15,000	Rent and Taxes	550
Carriage inward	400	Carriage outward	725
Commission (Dr)	400	Sales	25,000
Interest	350	Bills Payable	1,500
Stationery	225	Creditors	9,825
Returns inward	650	Capital	8,950
Commission received	200		

ADJUSTMENTS:

- Closing Stock Rs.12,500
- Bad debts 1,000
- Out standing wages 350,  
Prepaid insurance 150
- Provide 10% depreciation on office furniture
- Commission receivable 100

6. Following Trial balance is prepared wrongly. Prepare it correctly.

TRIAL BALANCE

Debit balances	Rs.	Credit balances	Rs.
Purchase returns	4000	Cash in hand	2,000
Wages	8,000	Sales returns	8,000
Establishment expenses	12,000	Carriage outward	2,000
Capital	22,000	Machinery	20,000
Discount received	1,200	Stock	10,000
Commission earned	800	Creditors	12,000
Debtors	8,000	Sales	44,000
Purchases	28,000	Manufacturing expenses	14,000
Bank overdraft	14,000	Interest on Investments	1,000
Loan from Ashok	14,000		
Carriage inward	1,000		
	-----		-----
	1,13,000		1,13,000

7. What is Bank Reconciliation Statement? What are the reasons for difference between Cash book bank balance and pass book balance.

SECTION - B

Answer any TWO of the following:

2x3=6M

8. Write an opening entry  
 Cash 3800; Bank 1750; debtors 17,500 Buildings 75,000; Plant and Machinery 51,500; Creditors 28,500; Bills Payable 18,500  
 Outstanding expenses 2500
9. Prepare Krishna account  
 1. Balance due from Krishna 11,500 2. Sales to Krishna Rs.6,200  
 3. Cash paid to Krishna 3250 4. Cash from Krishna 1700  
 5. Cheque issued to Krishna 7200 6. Cheque from Krishna 3750  
 7. Purchases from Krishna 2150 8. Returns from Krishna 85

10. Petty Cash book

SECTION - C

Answer ALL the questions.

4x1=4M

11. Double entry  
 12. Journal proper

13. BRS
14. Balance Sheet.

\*\*\*\*\*

## SEMESTER II

PAPER CODE: CPRC-1B

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU.  
I B.Com.(COMPUTER) – II SEMESTER END EXAMINATION – MARCH 2016  
PROGRAMMING IN 'C'

Time: 3 hrs.

Max.Marks: 50

I Answer any THREE of the following : 3x8=24

1. What is an Operator? Explain any three types of operator?
2. Explain about different forms of if statements with syntax and example?
3. Write a C program for addition of two matrices?
4. Define function? Explain about different categories of functions?
5. What is pointer? How to declare and initializing pointers with an example?

II Answer any FIVE of the following: 5x4=20

6. Write about different data types in C?
7. What is flowchart? Explain various symbols used in flowchart?
8. Explain break and continue Statement with an example?
9. Write a C program for factorial of a given Number?
10. Write any four string Handling functions with example?
11. What is Recursion, explain with an example?
12. What is the difference between structure and union?
13. What is a file? Explain input/output operations that can be performed on files?

III Answer ALL the following: 6x1=6

14. Define algorithm?
15. What is Keyword?
16. List out one input and output statement in C?
17. List out any two mathematical functions in 'C'?
18. Define an array?
19. What is a string.

\*\*\*\*\*



PAPER CODE: CBS-1B

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU.

I B.Com.– II SEMESTER END EXAMINATION – MARCH 2016

BUSINESS STATISTICS

Time: 3 hrs.

Max.Marks: 50

SECTION - I

I Answer any THREE of the following:

3x8=24

1. Calculate Bowley's coefficient of Skewness from the following data

Class Interval	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40-44	45-49
Frequency	12	17	20	45	37	30	17	13	14

2. Calculate co-efficient of correlation of the following data

x	10	12	13	16	17	20	25	30	34
y	20	22	26	27	29	33	37	40	42

3. Compute two regression lines from the following data and estimate the value of Y when x is 65

x	57	58	59	59	60	61	62	64
y	77	78	75	78	82	82	79	81

4. Calculate a) Fishers Ideal index number b) Time Reversal Test  
c) Factors Reversal Test

Commodity	Base	Year	Current	Year
	Price Rs.	Quantity	Price Rs.	Quantity
Wheat	6	50	10	56
Rice	2	100	2	120
Grams	4	60	6	60
Oil	10	30	12	26
Others	8	40	12	36

5. What is meant by Time Series Analysis?

Indicate the importance of Such analysis in business.

P.T.O.

SECTION – II

Answer any FIVE of the following:

5x4=20

6. Calculate the Probable error and the range of Pearson's co-efficient of correlation using the following information.  
R= 0.9      N : 25
7. Calculate coefficient of Skewness for the information given below.  
Arithmetic Mean =33.6, Mode= 35.56  
Standard deviation = 12.33
8. Construct consumer Price index by Family budget method.

Item	Weights	Index Price
Food	50	150
Clothing	30	120
Rent	5	175
Others	15	168

9. Calculate 5 yearly moving average for the following data.

Year	2000	2001	2002	2003	2004	2005	2006	2007
Production (in Tonns)	1590	1516	1364	1134	1063	1302	1428	1793

10. What is diagram? Explain its functions.
11. Explain the significance of the study of skewness.
12. What are the components of Time Series.
13. State the problem in the construction of the cost of living index number.

SECTION – III

Answer all the questions.

6x1=6

14. Karl Pearson's Skewness
15. Spearman's Rank correlation.

16. What is Regression analysis
17. One Dimension diagram.
18. Semi Average Method.
19. Weighted index number.

\*\*\*\*\*

PAPER CODE: CPRC-1B

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU.  
I B.Com.(COMPUTER) – II SEMESTER END EXAMINATION – MARCH 2016  
PROGRAMMING IN 'C'

Time: 3 hrs.

Max.Marks: 50

I Answer any THREE of the following : 3x8=24

1. What is an Operator? Explain any three types of operator?
2. Explain about different forms of if statements with syntax and example?
3. Write a C program for addition of two matrices?
4. Define function? Explain about different categories of functions?
5. What is pointer? How to declare and initializing pointers with an example?

II Answer any FIVE of the following: 5x4=20

6. Write about different data types in C?
7. What is flowchart? Explain various symbols used in flowchart?
8. Explain break and continue Statement with an example?
9. Write a C program for factorial of a given Number?
10. Write any four string Handling functions with example?
11. What is Recursion, explain with an example?
12. What is the difference between structure and union?
13. What is a file? Explain input/output operations that can be performed on files?

III Answer ALL the following: 6x1=6

14. Define algorithm?
15. What is Keyword?
16. List out one input and output statement in C?
17. List out any two mathematical functions in 'C'?
18. Define an array?
19. What is a string.

\*\*\*\*\*

PAPER CODE: CBS-1B

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU.

I B.Com.– II SEMESTER END EXAMINATION – MARCH 2016

BUSINESS STATISTICS

Time: 3 hrs.

Max.Marks: 50

SECTION - I

I Answer any THREE of the following:

3x8=24

1. Calculate Bowley's coefficient of Skewness from the following data

Class Interval	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40-44	45-49
Frequency	12	17	20	45	37	30	17	13	14

2. Calculate co-efficient of correlation of the following data

x	10	12	13	16	17	20	25	30	34
y	20	22	26	27	29	33	37	40	42

3. Compute two regression lines from the following data and estimate the value of Y when x is 65

x	57	58	59	59	60	61	62	64
y	77	78	75	78	82	82	79	81

4. Calculate a) Fishers Ideal index number b) Time Reversal Test  
c) Factors Reversal Test

Commodity	Base	Year	Current	Year
	Price Rs.	Quantity	Price Rs.	Quantity
Wheat	6	50	10	56
Rice	2	100	2	120
Grams	4	60	6	60
Oil	10	30	12	26
Others	8	40	12	36

5. What is meant by Time Series Analysis?

Indicate the importance of Such analysis in business.

## SECTION – II

Answer any FIVE of the following:

5x4=20

6. Calculate the Probable error and the range of Pearson's co-efficient of correlation using the following information.  
R= 0.9      N : 25
7. Calculate coefficient of Skewness for the information given below.  
Arithmetic Mean =33.6, Mode= 35.56  
Standard deviation = 12.33
8. Construct consumer Price index by Family budget method.

Item	Weights	Index Price
Food	50	150
Clothing	30	120
Rent	5	175
Others	15	168

9. Calculate 5 yearly moving average for the following data.

Year	2000	2001	2002	2003	2004	2005	2006	2007
Production (in Tonns)	1590	1516	1364	1134	1063	1302	1428	1793

10. What is diagram? Explain its functions.
11. Explain the significance of the study of skewness.
12. What are the components of Time Series.
13. State the problem in the construction of the cost of living index number.

## SECTION – III

Answer all the questions.

6x1=6

14. Karl Pearson's Skewness
15. Spearman's Rank correlation.
16. What is Regression analysis
17. One Dimension diagram.
18. Semi Average Method.
19. Weighted index number.

\*\*\*\*\*

PAPER CODE:CCA-2A

CH.S.D.ST.THERESA'S AUTONOMOUS COLLEGE FOR WOMEN:ELURU  
II B.Com. – III SEMESTER END EXAMINATION – OCTOBER 2016  
CORPORATE ACCOUNTING-I

Time: 3 hrs.

Max.Marks:50

SECTION - A

Answer any FOUR of the following:

4x10=40M

1. X Ltd., has offered to the public 10,000 shares of Rs.100 each payable Rs.10 per share on application, Rs.20 per share on allotment, Rs.30 per share on first call and Rs.40 on final call. Applications received for 12000 shares, of which for 1000 shares were rejected, Remaining applications were allotted the offered shares. Calls were made and duly received. Make Journal entries in the books of a Company.
2. Ravi Ltd. issued prospectus inviting applications for 10,000 shares of Rs.100 each at a premium of Rs.20. Payable Rs.25 on application, Rs.50 on allotment (including Premium)Rs.25 on first call and Rs.20 on final call. Received applications for 15000 shares, which were allotted on pro-rata basis. All the share money was received except the 1<sup>st</sup> and final call of Mr.X for 300 shares. His share were forfeited. Journalize the entries in the books of a company.
3. Journalise the following transaction at the time of issue and redemption of Debentures.
  - i) Issue of Debentures Rs.100 000, each at Rs.100 at a premium of 5% repayable at par.
  - ii) Issue of Rs.100 000. Debentures of Rs.100 each at discount of 5% repayable at par.
  - iii) Issue of Rs.100 000 Debentures of Rs.100 each at par but repayable at a premium of 5%.
  - iv) Issue of Rs.100 000 Debentures of Rs.100 each at 5% discount but repayable at 5% premium.  
From the particulars are available in respect of the business carried on by a trader.
4.
  - i) Profits earned  
2011 Rs.50,000, 2012 Rs.60,000 and 2013 Rs.55,000
  - ii) Capital employed Rs.300 000.
  - iii) Normal rate of profit 10%
  - iv) The profits included Non-recurring profit on an average basis of Rs.4000. Out of which it was arise every year Rs.1000 as profits from this source.

You are required to calculate Goodwill

i) As per 5 years purchase of Super profits.

ii) As per capitalization of super profits.

P.T.O

5. From the following information, calculate the equity share value.

i)	2000, 10% preference shares of Rs.100 each	200 000
ii)	50 000 equity shares of Rs.10 each Rs.8 per share paid	400 000
iii)	Expected profits per year before Tax	300 000
iv)	Rate of Tax 50%	
v)	Transfer to General reserve every Year	20%
vi)	Normal rate of earning	15%

6. A Limited Company was registered with an authorized capital of Rs.30,00,000 in equity shares of Rs.10 each. Following is the list of balance extracted from its books on 31.3.2012.

Purchaser	925000	Sundry Debtors	43600
Wages	424325	General expenses	84175
Manufacturing expenses	65575	Stock(1.4.11)	375000
Salaries	70000	Goodwill	100000
Bad debts	10550	Cash in hand	28750
Directors fees	31125	Bank	199500
Interest paid on Debentures	45000	Capital	2000000
Preliminary expenses	25000	P & L a/c (1.4.11)	72500
Calls in arrears	37500	6% Debentures	1500000
Plant /Machinery	1500000	Sundry Creditors	290,000
Premises	1650000	Bills payable	167500
Interim Dividend paid	187500	Sales	2075000
Furniture /Fixtures	35000	General reserve	125000

You are required to prepare final accounts, after taking the following into account.

- 1) Depreciate Plant /Machinery by 10%
- 2) Provide 6 months interest on Debentures
- 3) Write off Rs.2500 from preliminary expenses.
- 4) Provision for doubtful debts Rs.4250 on Sundry Debtors.
- 5) Stock on 31<sup>st</sup> March 2012 was Rs.4,55,000

7. Write about the provisions of companies Act 2013 regarding issue of Shares.

#### SECTION-B

Answer any TWO of the following:

2x3=6M

8. Need of valuation of Shares?

9. Equity Share Value under Intrinsic value method Rs.125 and yield value method Rs.133.33 . Find out the value of equity Share on Fair Value method.



10. X Company issued 1000, 9% Debentures of Rs.500 each at a discount of 5% Paid along with application at a time Journalise of Transaction and show that in the Balance Sheet.

SECTION – C

Answer ALL the following?

4x1=4M

11. Preference Share  
12. Good will  
13. Super profits.  
14. Dual method.

PAPER CODE:CPRJ-2A

CH.S.D.ST.THERESA'S AUTONOMOUS COLLEGE FOR WOMEN:ELURU

II B.Com. (COMPUTER) – III SEMESTER END EXAMINATION –

OCTOBER 2016

PROGRAMMING IN JAVA

Time: 3 hrs.

Max.Marks:50

I Answer any THREE of the following : 3x8=24M

1. Explain the features of Object Oriented Programming Language.
2. Explain Looping statements in Java with syntax and example.
3. Write a Java Program for Prime number generation.
4. Differentiate between Method Overloading and Method Overriding with suitable example.
5. What is an Interface? How to implement an interface with suitable example?

II Answer any FIVE of the following: 5x4=20M

6. How is JAVA Associated with WWW?
7. Explain JVM.
8. Explain various Datatypes in Java.
9. Explain difference between Arrays and Vectors.
10. Explain the structure of Switch statement with example.
11. Explain Final Variable and Final method with suitable example.
12. Differentiate between class and Interface.
13. What is an Exception. How to handle exceptions in Java?

III Answer ALL the following: 6x1=6M

14. Define Encapsulation.
15. What is type Casting.
16. Give an example of the ? : Operator?
17. Define constructor.
18. Define an Abstract class.
19. What is Inheritance?

PAPER CODE: CBFS-2A

CH.S.D.ST.THERESA'S AUTONOMOUS COLLEGE FOR WOMEN:ELURU

II B.Com. – III SEMESTER END EXAMINATION – OCTOBER 2016

BANKING AND FINANCIAL SERVICES

Time: 3 hrs.

Max.Marks:50

SECTION - A

I Answer any THREE of the following: 3x8=24M

1. What are the functions and services of Commercial Banking.
2. Mention the features of Branch Banking along with its advantages.
3. Explain in detail the role of RBI in Indian Economy.
4. How far Co-operative Banking is important for the development of Rural Banking.
5. Define the term banker and customer. Bring out the special features of relationship between banker and customer.

SECTION – B

II Answer any FIVE of the following: 5x4=20M

6. Credit Creation.
7. Mixed banking
8. Types of Endorsement
9. Prudential Norms
10. Regional Rural Banks
11. N A B A R D
12. Cheque
13. Stock exchange

SECTION – C

Answer ALL the following: 6x1=6M

14. Agency
15. Over draft
16. Call Loans
17. Secured advances
18. Fixed Deposits
19. L I C

PAPER CODE: CFM-2A

CH.S.D.ST.THERESA'S AUTONOMOUS COLLEGE FOR WOMEN:ELURU  
II B.Com.FINANCE – III SEMESTER END EXAMINATION – OCTOBER 2016  
FINANCIAL MANAGEMENT-I

Time: 3 hrs.

Max.Marks:50

SECTION – A

Answer any THREE of the following:

3x8=24M

1. Define Financial Management. Explain different functions of Financial Management.
2. What is Leverage? Explain different types of leverages with suitable examples.
3. Explain in detail Net Income Approach with an example.
4. Define working capital. Explain the determinants of working capital.
5. What is meant by capital budgeting? Discuss the process of capital budgeting.

SECTION – B

Answer any FIVE of the following:

5x4=20M

6. Objectives of Financial Management.
7. Explain briefly the classification of cost of capital.
8. Components of capital structure.
9. Traditional approach of capital structure theories.
10. Types of working capital.
11. Advantages of working capital.
12. What is meant by Net present value Method?
13. Managerial uses of Capital Budgeting.

SECTION – C

Answer ALL the following:

6x1=6M

14. Dividend Decision.
15. Operating Leverage
16. Cost of capital
17. Operating cycle.
18. Payback period.
19. Accounting Rate of Return.

\*\*\*\*\*

PAPER CODE: CEC-2A

CH.S.D.ST.THERESA'S AUTONOMOUS COLLEGE FOR WOMEN:ELURU

II B.Com – III SEMESTER END EXAMINATION – OCTOBER 2016

E-COMMERCE

Time: 3 hrs.

Max.Marks:50

SECTION - A

Answer any THREE of the following:

3x8=24M

1. Define computer and explain the characteristics of Computer?
2. Define E-business and Explain the Importance of E-Business.
3. What is Encryption? Explain the types of Encryption?
4. Discuss about B<sub>2</sub>B model?
5. Explain the requirements for E-Payment?

SECTION – B

Answer any FIVE of the following:

5x4=20M

6. Explain the meaning and Advantages of E-mail?
7. Explain the Advantages of E-business?
8. Fire wall?
9. C<sub>2</sub>C model?
10. Internet protocols?
11. Types of E-banking?
12. Digital Cash?
13. WAN?

SECTION –C

Answer ALL the following:

6x1=6M

14. Internet
15. Rater
16. B<sub>2</sub>C

17. Debit Card
18. LAN
19. ATM

PAPER CODE:CPRJ-2A

CH.S.D.ST.THERESA'S AUTONOMOUS COLLEGE FOR WOMEN:ELURU

II B.Com. (COMPUTER) – III SEMESTER END EXAMINATION –

OCTOBER 2016

PROGRAMMING IN JAVA

Time: 3 hrs.

Max.Marks:50

I Answer any THREE of the following : 3x8=24M

1. Explain the features of Object Oriented Programming Language.
2. Explain Looping statements in Java with syntax and example.
3. Write a Java Program for Prime number generation.
4. Differentiate between Method Overloading and Method Overriding with suitable example.
5. What is an Interface? How to implement an interface with suitable example?

II Answer any FIVE of the following: 5x4=20M

6. How is JAVA Associated with WWW?
7. Explain JVM.
8. Explain various Datatypes in Java.
9. Explain difference between Arrays and Vectors.
10. Explain the structure of Switch statement with example.
11. Explain Final Variable and Final method with suitable example.
12. Differentiate between class and Interface.
13. What is an Exception. How to handle exceptions in Java?

III Answer ALL the following: 6x1=6M

14. Define Encapsulation.
15. What is type Casting.
16. Give an example of the ? : Operator?
17. Define constructor.
18. Define an Abstract class.
19. What is Inheritance?

\*\*\*\*\*

PAPER CODE: CITEB-2A

CH.S.D.ST.THERESA'S AUTONOMOUS COLLEGE FOR WOMEN:ELURU  
II B.Com. – III SEMESTER SUPPLEMENTARY EXAM. – OCTOBER 2016  
IT AND E-BUSINESS

Time: 3 hrs.

Max.Marks:50

SECTION – A

I Answer any THREE of the following: 3x8=24M

1. Define Computer. Explain Block diagram.
2. What is E-Business and write its advantages.
3. Explain the procedure of online Business.
4. What is Networking. Explain different types of Networking.
5. Explain components of E-Business.

SECTION – B

II Answer any FIVE of the following: 5x4=20M

6. Characteristics of Computer
7. Internet protocall.
8. B2C Model
9. E-mail process
10. Features of E-Business.
11. Fire wall
12. Advantages of B2B Model
13. Public key Encyption.

SECTION – C

III Answer all the following: 6x1=6M

14. E-Auction
15. SMIP
16. Output
17. Digital Signature
18. ROM
19. C2C

\*\*\*\*\*



SUBJECT CODE: CPJ-2A

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU

II B.Com.Computer – III SEMESTER SUPPLEMENTARY EXAM. –

OCTOBER 2017

COMPUTER SCIENCE

PROGRAMMING IN JAVA

Time: 3 hrs.

Max.Marks: 50

SECTION – A

Answer any THREE of the following:

3x8=24M

1. Explain the features of object oriented Programming.
2. Discuss about decision making and looping Statements in Java with suitable examples.
3. Explain different forms of Inheritance with examples.
4. What is an exception? How exceptions are handled in Java.
5. Write a Java Program to perform Matrix Addition.

SECTION – B

Answer any FIVE of the following:

5x4=20M

6. Explain Java Program Structure.
7. Discuss about Java virtual Machine.
8. Explain the syntax of SWITCH statement in JAVA.
9. Write any four string methods with examples.
10. Discuss about constructors in Java.
11. Explain indetail Java datatypes.
12. Write about method overloading in Java.
13. Discuss command line arguments with an example.

SECTION – C

Answer ALL the following:

6x1=6M

14. What is an object.
15. What are Java Tokens.
16. What is an Interface.
17. Define a Vector.
18. What is WWW
19. Define class.

SUBJECT CODE: CIT-2A

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU II  
B.Com. – III SEMESTER END EXAMINATION – OCTOBER 2017  
INCOME TAX

Time: 3 hrs.

Max.Marks: 50

SECTION - A

I Answer any THREE of the following questions. 3x8=24M

1. What incomes not included in Total Income.
2. How we decide Residential Status of Individual.
3. Mr. Suman is employed in Bangalore. His Particular of income for the p.y. 2016-17 are as under: Basic Salary Rs.8,000/- p.m. D.A Rs. 2,000 p.m. (40% enter into all retirement benefits) Bonus Rs.4,000/- p.a. Commission Rs.8,500p.a. E.A Rs.500 p.m. Fair Rental value of Rent free house provided by the exployer Rs.40,000/-p.a. Value of Furniture provided Rs.20,000/- Compute income from salary of Mr.Suman for the A.Y. 2017-18.

4. Mr.A owns the house property about which the detailes were

<u>Particulars</u>	<u>Rs. Unit-I</u>	<u>Rs. Unit-II</u>
MRV Annually	24,000/-	38,000/-
FRV Annually	22,000/-	34,000/-
SRV Annually	20,000/-	40,000/-
ARV Annually	30,000/-	36,000/-
Interest on loan taken for		
Construction	28,000/-	22,000/-
Vacancy Period	2 months	3 months
Municipal Taxes	10%	10%

Calculate Income from House Property for the A.Y. 2017-18.

5. Mr. Lakshmi Kanth a resident submits the following for the year 2016-17. Compute Taxable income salary for the A.Y 2017-18.  
Salary – 10,000/- p.m.; D.A-2,000/-p.m.; (1,000 taken for all retirement Benefits); E.A – 500/-p.m. (prior to 1/4/16 he was getting 300/-p.m.) Bonus -4,000/-; LTC facility-12,000/-(no Journey is undertaken) own contribution to RPF-8,000/-; Educational Allowance for his grand children-4,000/-; Employees contribution to RPF-8,000/-; He is provided with a furnished house at Bangalore, municipal value is 2,000/- p.m. Employer provided him a motor Car (1800C.C) with driver and met all

the expenses for official as well as private. He paid professional Tax 2,000/-. He gets hostel allowance for his daughter 500/- p.m. (But she is not residing in hostel)

5. Write Section 80E and 80G deductions of Income Tax Act.

-2-

## SECTION – B

- II Answer any FOUR of the following questions. 4x5=20M

6. Explain Casual Income
7. Explain ROR and NOR.
8. Explain Hostel Allowance
9. What are taxable perquisites.
10. What are deducted under Section 24.
11. Calculate GRV where MRV – 1,60,000/-; FRV – 1,80,000/-; SRV-1,75,000/-; ARV-1,68,000/-; unrealized rent 42,000/-; vacancy period – 1 month.
12. Write Deductions of Sec80GG
13. Write Deduction of Sec80 GGA

## SECTION-C

- III Answer ALL the following questions. 6x1=6M

14. Non Agricultural Income.
15. Later year Broughtout Income.
16. Net Salary.
17. Sec. 16
18. Vacant period
19. Sec 80 CCD.

\*\*\*\*\*

SUBJECT CODE: CEC-2A

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU  
II B.Com.(Gen./Comp.)– III SEMESTER END EXAMINATION–OCTOBER 2017  
E-COMMERCE

Time: 3 hrs.

Max.Marks: 50

SECTION – A

I Answer any THREE of the following: 3x8=24M

1. What is Networking and explain types of Networking.
2. Explain about E-Supply Chain Management.
3. What is E-payment system and write it's requirements.
4. Write the procedure for B2C Model.
5. Explain different factors to be considered in E-Security.

SECTION –B

II Answer any FIVE of the following: 5x4=20M

6. Characteristics of Computer.
7. Features of E-Business.
8. E-Franchising
9. ATM'S
10. Properties of E-Cash.
11. C2B Model.
12. Crypto graphic Technology.
13. Digital Signature.

SECTION –C

III Answer ALL the following: 6x1=6M

14. Input
15. HTML
16. MAN
17. Online-payment
18. SMHRT CARD
19. Virtual Merchant

SUBJECT CODE: CFM-2A

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU II

B.Com. (Finance) – III SEMESTER END EXAMINATION – OCTOBER 2017  
FINANCIAL MANAGEMENT-I

Time: 3 hrs.

Max.Marks: 50

SECTION - A

I Answer any THREE of the following: 3x8=24M

1. Explain the objectives (goals) of Financial Management.
2. What is Financing decision? Discuss its characteristics and process
3. What are the components and types of capital structure.
4. What is the importance of working capital in a Company.
5. What is capital budget? Discuss the factors influencing capital budgeting decision.

SECTION – B

II Answer any FIVE of the following: 5x4=20M

6. Wealth maximization
7. Operating leverage
8. Capital structure
9. Importance of Capital structure
10. Types of working capital
11. Fixed and floating working capital.
12. Role of Financial Manager
13. Investment decision

SECTION – C

III Answer ALL the following: 6x1=6M

13. Finance
14. Leverage
15. Capital structure
16. Fixed working capital
17. Fluctuating working capital.
18. Accounting rate of return

## SEMESTER IV

PAPER CODE: CAA-2B

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU.  
II B.Com. – IV SEMESTER END EXAMINATION – MARCH 2016  
ADVANCED ACCOUNTING-II

Time: 3 hrs.

Max.Marks: 50

### SECTION - A

I Answer any FOUR of the following: 4x10=40

1. XYZ Co.Ltd. made a Public issue of 20,000 equity shares of Rs.100 each on the following terms.

	Rs.
Payable on Application	25
Payable on Allotment	25
Payable on First Call	20
Payable on Second Call	20

All the shares were subscribed. When calls were made, except on 100 shares of Mr.Arujun who failed to pay the first and second call, all moneys were received. The directors decided to forfeited them. Afterwards re-issued these shares at Rs.75 per share as fully paid up.

Given necessary journal entries and open the important ledger accounts.

2. The following Trial balance as been extracted from the books of XYZ Ltd. as on 31-March 2011 you are required to prepare final accounts of the company.

#### Trial Balance

Dr.		Cr.	
Particulars	Total	Particulars	Total
Land and Buildings	34,000	Share Capital	1,00,000
Furniture	6,000	General reserve	5,000
Plant	15,000	10% Debentures	40,000
Stock on [31March -11]	75,000	Creditors	4,000
Salaries	25,000	Interest on Investment	1,000
Debtors	10,000	Profit and Loss a/c	35,000
5% investments	20,000	Gross Profit	75,000
Bank	5,000		
Prepaid (or) Advance			

Income Tax	2,000		
Debentures interest	2,000		
Directors fee	7,000		
Rent and Rates	24,000		
Good will	35,000		
	2,60,000		2,60,000

P.T.O

ADJUSTMENTS:

1. Depreciate land and buildings at 10%, Plant at 8%
2. Provision for baddebts at 6%
3. The directors have recommended
  - a) Transfer Rs.3,000/- to general reserve
  - b) Equity dividend at 10% on paid up capital.
  - c) Provision for income tax for Rs.4,000/-
3. Mega Brothers of Hyderabad opened a branch at Visakhapatnam on Jan.1, 2004  
From the following figures prepare Visakhapatnam branch account in the books of Mega Brothers for the year ending December 31, 2004 and 2005.

Particulars	31-12-2004 Rs.	31-12-2005 Rs.
Goods sent to Visakhapatnam	1,00,000	1,20,000
Expenses paid by Head office		
Rent	1,200	1,200
Salaries	6,000	6,000
Advertisement	600	800
Cash Sales at branch	1,20,000	1,65,000
Remittances received from branch	?	1,60,500
Remittance on Dec.31,still in transit	--	4,000
Expenses paid by branch:		
Carriage	200	250
Petty expenses	300	400
Stock on Dec. 31	20,000	30,000
Petty Cash in hand	200	?

4. Ram and Rahim have branch at Chennai.  
Goods are invoiced to Branch at cost plus 25% from the following transactions, prepare branch account in the Head Office books.

	Rs.
Stock at branch at invoice price on 1-1-08	7,600
Debtors at branch on 1-1-2008	6,200
Goods sent to branch at invoice price	58,000
Cash sales (cash remitted to head office)	24,000

Credit Sales	46,000
Cash received from branch debtors	
Remitted to Head Office	43,000
Discount to debtors	2,600
Bad debts at branch	1,800
Branch expenses remitted by head office:	
Salaries	2,000
Rent	5,000
Trade expenses	2,500
Goods returns to Head Office	4,500
Stock at Branch at invoice Price on 31-12-2008	3,600

-3-

5. A Company has two departments Viz piece goods and Tailoring. All goods purchased by the Tailoring department from piece goods department are sold at normal market prices, same as prices charged to outside customers. From the following particulars prepare departmental Trading and profit and loss Account and Balance Sheet s on 31<sup>st</sup> March 2002.

	Piece goods Department Rs.	Tailoring Department Rs.
Opening Stock	20,000	NIL
Purchases	2,20,000	10,000
Goods from piece goods department	--	60,000
Wages	600	6,400
Salaries (Departmental)	4,800	1,200
Closing Stock (at cost to the Dept.)	38,600	14,000
Sales	2,43,000	1,36,000
Printing and stationery	1,000	600
Machinery	--	12,000
Further information:		
Advertisement	10,000	
Salaries (General)	18,000	
Debtors	54,000	
Capital	1,20,000	
Creditors	7,000	
Drawings	1,00,000	
Cash at bank	41,000	
Cash in hand	6,400	



Depreciate machinery by 10% . The general unallocated expenses are to be apportioned in the ratio of piece goods 3 and tailoring 2.

6. The following is the Receipts and Payments Account of Indian Sports Club for the first year ending 31-12-2004.

Dr.		Receipts and Payments Account		Cr.	
Receipts		Rs.	Payments		Rs.
To Donations	5,00,000		By Pavilion constructed	4,00,000	
To Reserve fund (life and entrance fee)	40,000		By Expenditure in connective with matches	9,000	
To Receipts from Matches	80,000		By Furniture	21,000	
To Revenue receipts			By Investment at Cost	1,60,000	
Subscription	52,000		By Revenue Payment		
Locker Rent	500		Salaries	18,000	
Interest on Securities	2,400		Wages	6,000	
Sundries	3,500		Insurance	3,500	
			Telephone	2,500	
			Electricity	1,100	
			Sundry expenses	2,100	
			By Balance on hand	55,200	
	<u>6,78,400</u>			<u>6,78,400</u>	

Additional Information:

- Donations received have to be capitalized.
- Outstanding bills for Sundry expenses Rs.400
- Wages unpaid for the year Rs.900
- Salaries unpaid for the year Rs.1700
- Subscriptions outstanding for the year Rs.2,500

Prepare Income and Expenditure Account and the Balance Sheet for the year ended 31-12-2004

7. Distinguish between Income and Expenditure account and Receipts and payments account.

P.T.O.

## SECTION – B

Answer any TWO of the following:

2x3=6

8. X Company Ltd. makes an issue of 5,000 equity shares of Rs.10 each payable as follows. On application Rs.2, on allotment Rs.3 and on first and final call Rs.5. Public subscribed for 5,000 shares fully. All the money was duly received except the first and final call on 500 shares. Pass necessary journal entries and show how capital appears in the Balance Sheet.
9. From the following details prepare Receipts and Payment Account.
- |                                  | Rs.    |
|----------------------------------|--------|
| Opening cash in hand (1.1.04)    | 500    |
| Opening Bank Balance (1.1.04)    | 4,800  |
| Subscriptions collected          | 11,000 |
| Entrance fee received            | 1,000  |
| Salary paid                      | 3,000  |
| Rent paid                        | 1,200  |
| Furniture purchased              | 2,000  |
| Tournament expenses              | 3,000  |
| Entertainment expenses           | 1,500  |
| Periodicals                      | 1,200  |
| Miscellaneous expenses           | 300    |
| Cash in hand at close (31.12.04) | 800    |
10. Given a Proforma Balance Sheet of a Public limited Company.

## SECTION – C

Answer ALL the following:

1x4=4

11. Call in Advance
12. Appropriation of profit and loss Account
13. Stock and debtors system.
14. Legacies.

\*\*\*\*\*

SUBJECT CODE: CBL-3A

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU  
III B.Com.(Gen./Comp/Fin) – V SEMESTER END EXAMINATION - OCTOBER 2017  
BUSINESS LAW

Time: 3 hrs.

Max.Marks: 50

I Answer any THREE of the following: 3x8=24M

1. What are the types of contracts? Explain the features of each type with the help of cases.
2. How do you say that a contract is formed with free consent ?
3. Can a minor enter into a contract? Explain.
4. What are the remedies to the breach of contract?
5. What is Sale of Goods Act? Explain the differences between sale and agreement to sale?

II Answer any FIVE of the following: 5x4=20M

6. What is acceptance ? Explain its types.
7. Communication of offer and acceptance.
8. Types of consideration.
9. Alien Enemy
10. Need for Novation
11. Indemnity
12. Rights of Agent
13. Duties of Principal.

III Answer the following in a short paragraph. 6x1=6M

14. Importance of Business Law.
15. Undue Influence
16. Contracts prohibited by law.
17. Breach of contract.
18. Sub-agent.
19. Contingent Goods.

\*\*\*\*\*

SUBJECT CODE: CWT-3A

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU  
III B.Com.COMPUTERS-V SEMESTER END EXAMINATION-OCTOBER 2017  
WEB TECHNOLOGIES

Time: 3 hrs.

Max.Marks: 50

SECTION – I

I Answer any THREE of the following: 3x8=24M

1. Explain different types of Lists with Examples?
2. What is HTML? Explain various tags used in HTML with syntax and examples.
3. Write about Inline and External style sheets with example programs.
4. Explain about user-defined functions in javascript.
5. Explain about Regular expressions used in javascript? With a sample program.

SECTION – II

II Answer any FIVE of the following: 5x4=20M

6. Explain about hyperlinks of images with examples?
7. Explain about Multimedia objects in HTML.
8. Write a HTML program using all attributes of image tag.
9. Explain about UNITS and URLS used in CSS.
10. Explain the concept of class as a selector in CSS.
11. Write about dialog boxes used in javascript.
12. Write about the mathematical functions used in javascript.
13. Write about the date object in javascript.

SECTION – III

III Answer ALL the following: 6x1=6M

14. Define HTML?
15. What is MIME?
16. What is the use of <br>tag.
17. What is DHTML
17. Define event?
18. What would be the result of 3+2+“7”?

## SEMESTER VI

PAPER CODE: CCATT-3B

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU.  
III B.Com. – VI SEMESTER END EXAMINATION – MARCH 2016  
COMPUTERIZED ACCOUNTING THROUGH TALLY

Time: 3 hrs.

Max.Marks: 50

I Answer any THREE of the following:

3x8=24

1. Explain the various parts of Tally Screen (Gateway of Tally) and what they are Used for.
2. What is an Account Group? Explain any EIGHT predefined account groups.
3. What is an Accounting Voucher? Explain any EIGHT predefined Account Vouchers.
4. What are “Accounting Features” in Tally accounting Software? Explain any EIGHT features.
5. Explain the procedure of creating and altering of Price Levels and Price Lists.

II Answer any FIVE of the following :

5x4=20

6. Default Accounts Info Menu
7. Pre-defined Ledgers in Tally.
8. Day Book
9. Bill-wise details Option.
10. Voucher Mode Vs. Invoice Mode
11. Purchase order Vs. Sales Order
12. Memorandum Voucher
13. Enabling VAT feature in Tally.

III Answer ALL the following:

6x1=6

14. Security Control Option.
15. Input VAT
16. Delivery Note
17. Button Bar
18. Stock Categories
19. Service Tax

PAPER CODE: CASP-3B

CH.S.D.ST. THERESA'S AUTONOMOUS COLLEGE FOR WOMEN: ELURU.  
III B.Com. – VI SEMESTER END EXAMINATION – APRIL 2016  
ADVERTISING AND SALES PROMOTION

Time: 3 hrs.

Max.Marks: 50

SECTION - A

Answer any THREE of the following questions: 3x8=24

1. Enumerate the role of advertising in modern business world.
2. Explain the types of advertising media.
3. List and explain the classification of advertising agencies.
4. Elaborate the components of advertisement layout.
5. Explain the impact of sales promotion on sales.

SECTION – B

Answer the FIVE of the following 5x4=20

6. Write the key players in advertising.
7. List the factors affecting media planning.
8. State the services offered by advertising agencies.
9. Explain about the body copy in advertising copy.
10. Distinguish between sales promotion and advertising.
11. State the positive social impacts of advertising.
12. How to select the advertising media to FMCG products.
13. Write the benefits of advertising agency to media-owners.

SECTION – C

Answer the following: 6x1=6

14. Advertising is ----- in character
  - a. A Mass non-personal communication.
  - b. Direct selling
  - c. Personal Communication
15. The ----- is the arrangement of all the verbal copy element plus the art work on the paper
  - a. Radio
  - b. Layout
  - c. TV
  - d. Display
16. DAGMAR -----(Expand)

Say True or False

17. Advertising layout should be balanced.

18. There is no relationship between salesmanship and Psychology.
19. In house agency is a full service agency and performs the activities relating to advertising.

\*\*\*\*\*