No. I.I(F)/U.G. Courses/Commerce/MQP/2021

From: THE REGISTRAR

To:
N.D.N. Rajeswari,
Chairperson,
Board of Studies in Commerce (U.G.),
S.V.V.P.V.M.C. Degree College,
Visakhapatnam.

Sir,

Sub: Approval of Model Question Papers – Reg.

Ref: Email dated 10-06-2021 along with Model Question Papers.

***

With reference to the above, I am by direction to inform that the Revised Choice Based Credit System, U.G. Courses (w.e.f. 2020-2021) I-Semester Model Question Papers of 1) Business Environment 2) Business Organization and Management 3) Fundamentals of Accounting has been approved.

Hence, I request to arrange to circulate the same among the Teaching Staff and Students concerned and placed in A.U. website.

Yours faithfully,

(M. HEMA NAIIK)
DEPUTY REGISTRAR (ACADEMIC)

Copies to:
1. The Dean of Academic Affairs, A.U., Vsp.
3. The Dean, CDC, A.U., Vsp.
4. The Dean, Confidential, A.U., Vsp.
5. All Principals, A.U. Affiliated Colleges Offered in U.G. courses.
7. The Superintendent S.I Section for taking necessary further action.
8. The Secretary to V.C., Rector Table, P.A. to Registrar, A.U., Vsp.
9. The Director, Computer Centre, A.U., Vsp.
10. O.C. & O.O.F.
Durga Naga Rajeswari Nimmagadda <durganaga777@gmail.com> (28 minutes ago)

To me

Please find the Model Question Paper and letter attached to this email.

Regards

N D N Rajeswari
Board of Studies Chairman
Commerce - UG

4 Attachments
From
NDN Rajeswari
BOS- COMMERCE-UG
MVP Colony Visakhapatnam

To
The Registrar,
Andhra University,
Waltair.

Sub: Revised CBSC – Frame of model question papers


Respected Sir,

As per your direction I have prepared model question papers of all subjects of B.Com I Semester (w.e.f.2020-21) as per APSCHE guidelines for choice based credit system and sending soft copies of the following papers.

1) Fundamentals of Accounting
2) Business Environment
3) Business Organisation and Management

Thanking you,

Yours faithfully,

NDN Rajeswari.

N.D.N. RAJESWARI
M.Com, M.Phil
Associate Professor
Chairman-BOS for Commerce UG
Andhra University
Visakhapatnam-520 003
B.Com.,(CBCS)DEGREE EXAMINATION
First Year – First Semester
BUSINESS ENVIRONMENT
(Effective from 2020-2021 Admitted Batch)

Time: Three Hours

SECTION -- A  (5 x 5 = 25 Marks)

Answer any FIVE from the following EIGHT questions.

1) Business Environment
2) Economic Environment
3) Economic Reforms
4) Political Stability
5) Globalization
6) Planning Commission
7) Social Responsibility
8) Functions of IBRD

SECTION -- B  (5 x 10 = 50 Marks)

Answer ONE question from each Unit

UNIT-I

9) (a) Explain Scope and characteristics of Business Environment

(b) Describe about Macro Environment

(OR)

UNIT-II

10) (a) Write about Structure of Economy

(b) Describe the role and composition of NITI Aayog

(OR)

N.D.N. RAJESWARI
Associate Professor
Chairman-BOS for Commerce
Andhra University
Vishakapatnam-530004
UNIT-III

11. (a) Write about the New Industrial Policy.

(b) Explain the objectives and limitations of Fiscal Policy.

(OR)

UNIT-IV

12. (a) Write about social responsibility of Business Organization.

(b) Explain the impact of GST on various sectors.

(OR)

UNIT-V

13. (a) Write about the role and functions of WTO.

(b) Explain the scope and objectives of SAARC.
B.Com.(CBCS)DEGREE EXAMINATION
First Year – First Semester
BUSINESS ORGANIZATION AND MANAGEMENT
(Effective from 2020-2021 Admitted Batch)

Time: Three Hours
Maximum: 75 Marks

SECTION --- A (5 x 5 = 25 Marks)

Answer any FIVE from the following EIGHT questions.
1) Business
2) Sole Proprietorship
3) Certificate of Incorporation
4) Management
5) Planning
6) Prospectus
7) Joint Stock Company
8) Industry

SECTION --- B (5 x 10 = 50 Marks)

Answer ONE question from each Unit

UNIT-I

9) (a) Describe different features of Business

(OR)

(b) What are the different kinds of Industry?

UNIT-II

10) (a) Explain the features of sole proprietorship form of organization

(OR)

(b) Distinguish between Private Limited Company and Public Limited Company
UNIT-III

11) (a) What are the different stages in the formation of a Company?

(OR)

(b) What is Memorandum of Association? What are its Clauses?

UNIT-IV

12) (a) Explain various Levels of Management

(OR)

(b) Describe Henry Fayol's Principles of Management

UNIT-V

13) (a) What are the Functions of Management?

(OR)

(b) What are the merits and demerits of Line and Staff organization?

N.D.N. RAJESWARI
M.Com., M.Ph.
Associate Professor
Chairman-BOS for Commerce U
Andhra University
Visakhapatnam-530 603
B.Com. (CBCS) DEGREE EXAMINATION
First Year – First Semester
FUNDAMENTALS OF ACCOUNTING
(Effective from 2020-2021 Admitted Batch)

Time: Three Hours
Maximum: 75 Marks

SECTION – A (5 x 5 = 25 Marks)

Answer any FIVE from the following EIGHT questions.

1. Define the term Accounting. What is the need for Accounting?

2. Write the differences between Book keeping and Accounting?

3. Journal Proper

4. Debit Note and Credit Note

5. Classification of Accounts

6. Petty Cash book

7. Suspense Account

8. Deferred Revenue Expenditure

SECTION – B (5x10 = 50 marks)

Answer ONE question from each Unit

UNIT-1

9) (a) Write about any five Accounting Concepts

(OR)

N.D.N. RAJESWARI
Associate Professor
Chairman-BOS for Commerce UO
Andhra University
Visakhapatnam-530 003
(b) Journalize the following transactions in the books of Anil

2018
June 1 Started Business with cash Rs.1,50,000
   3 Cash paid into the Bank Rs.50,000
   6 Furniture purchased and cheque issued Rs.15,000
   8 Goods purchased for cash Rs.35,000
   10 Goods sold to Aravind on credit Rs.10,000
       Trade Discount 10%
   13 Goods purchased from Mukundam on credit Rs.40,000
   15 Goods returned to Mukundam Rs.2,000
   18 Stock Drawings Rs.5,000
   30 Rent paid by Cheque Rs.4,000
   30 Salaries paid Rs.3,000

UNIT-II

10) (a) What are the various Subsidiary books? Explain the advantages of Subsidiary books.
(OR)
(b) Write up a Cash Book with Cash, Bank and Discount Columns from the following particulars of Hanumanth Rao.

2014
May 1 Cash Balance Rs.20,000; Bank Balance Rs.27,000
  2 Received from Sirisha Rs.4,000 in cash and Rs.4,800 by cheque and allowed her a discount of Rs.200
  3 Drew in favour of Mohan a cheque for Rs.7,000 and discount received Rs.200
  8 Deposited in the Bank Rs.5,000
  9 Paid to Aliya Rs.15,000 in full settlement of account for Rs.15,200 by cheque
  11 Received from Kasti Rs.7,000 by cheque and allowed a discount of Rs.150
  15 Drew for personal use Rs.500
  18 Drew for personal use by cheque Rs.800
  20 Drew for office use Rs.2,000 from Bank
  21 Paid salaries by cheque Rs.3,300
  25 Paid wages Rs.2,000
  28 Cash sales Rs.25,000

N.D.N. RAJESWARI
M.Com. MPhil
Associate Professor
Chairman-ROS for Commerce
Andhra University
Visakhapatnam-530 003
UNIT-III

11) (a) What is Trial balance? Explain the significance of preparing Trial balance?

(b) An accountant finds that the totals of his Trial Balance differ by Rs.1,270. He debited that amount to Suspense Account. On an examination of the Books, the following errors are discovered. Rectify the errors and prepare suspense account.

a. The total of Returns Outwards Book Rs.210 has not been posted in the ledger.

b. A Purchase of Rs.400 from Sharma has been entered in the Sales Book. However, Sharma Account has been correctly credited.

c. A Sale of Rs.430 to Srinath has been credited to his Account as Rs.340

d. Old Furniture sold for Rs.540 has been entered in the Sales Account as Rs.450

c. Goods taken by the proprietor Rs.100 has not been entered in the Books at all.
UNIT IV

12) (a) What is Bank Reconciliation Statement? How it is prepared?
    బాంకు రేఖానీయ పరిస్థితులు తెలియజేసుకోవడానికి ఆధారాలు ఎందుకంటే?

(OR)

(b) From the following particulars, prepare Bank Reconciliation Statement as on 31st December 2013.

a) The Passbook showed an overdraft Rs.16,500 on 31st December, 2013
b) Interest on overdraft Rs.250 is debited only in the Passbook
c) Bank Charges for the above period are debited in the Passbook only Rs.50
d) Cheque issued but not presented prior to 31st December amounted to Rs.3,000
e) Cheques paid into the Bank but not cleared before 31st December 2013 worth Rs.4,000
f) Interest on investment collected by the Bankers are credited in the Passbook only amounted to Rs.2,000

ప్రామాణికాలు లేదు, 31వ డిసెంబరు, 2013 నాటికి ఆందోళన ప్రారంభించబడిన సంఖ్యలు

1) పాస్ఫిక్య సంఖ్య మెర్పు లేదా మంది పరిస్థితులు యొక్క పరిమాణం రూ. ఏర్పాటు రూ.16,500 మిచ్చి 31వ డిసెంబరు, 2013
2) మొత్తం సంఖ్య మెర్పు లేదా మంది పరిస్థితులు యొక్క పరిమాణం రూ.250
3) పాస్ఫిక్య సంఖ్య మెర్పు లేదా మంది పరిస్థితులు యొక్క పరిమాణం రూ.50
4) మొత్తం సంఖ్య మెర్పు లేదా మంది పరిస్థితులు యొక్క పరిమాణం రూ.3,000
5) ఆందోళన ప్రారంభించబడిన సంఖ్యలు మెర్పు లేదా మంది పరిస్థితులు యొక్క పరిమాణం రూ.4,000
6) ఆందోళన ప్రారంభించబడిన సంఖ్యలు మెర్పు లేదా మంది పరిస్థితులు యొక్క పరిమాణం రూ.2,000

N.D.N. RAJESWARI
Associate Professor
Chairman-BOS for Commerce
Andhra University
Visakhapatnam-530 003
13)(a). What do you understand by Capital expenditure and Revenue expenditure?

(OR)

(b) Following is the Trial Balance of M/s Kasturi Agencies as on 31st March, 2015. Prepare Trading and Profit & Loss Account for the year ended 31st March, 2015 and a Balance sheet on that date:

<table>
<thead>
<tr>
<th></th>
<th>Debit Rs.</th>
<th>Credit Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital</td>
<td></td>
<td>1,00,000</td>
</tr>
<tr>
<td>Drawings</td>
<td>18,000</td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>15,000</td>
<td></td>
</tr>
<tr>
<td>Furniture &amp; Fittings</td>
<td>7,500</td>
<td></td>
</tr>
<tr>
<td>Motor Van</td>
<td>25,000</td>
<td></td>
</tr>
<tr>
<td>Loan from Hari</td>
<td></td>
<td>15,000</td>
</tr>
<tr>
<td>Interest</td>
<td>900</td>
<td></td>
</tr>
<tr>
<td>Sales</td>
<td></td>
<td>1,00,000</td>
</tr>
<tr>
<td>Purchases</td>
<td>75,000</td>
<td></td>
</tr>
<tr>
<td>Opening Stock</td>
<td>25,000</td>
<td></td>
</tr>
<tr>
<td>Establishment Expenses</td>
<td>15,000</td>
<td></td>
</tr>
<tr>
<td>Wages</td>
<td>2,000</td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td>1,000</td>
<td></td>
</tr>
<tr>
<td>Commission received</td>
<td></td>
<td>4,500</td>
</tr>
<tr>
<td>Sundry Debtors</td>
<td>28,100</td>
<td></td>
</tr>
<tr>
<td>Bank Balance</td>
<td>20,000</td>
<td></td>
</tr>
<tr>
<td>Sundry Creditor</td>
<td></td>
<td>10,000</td>
</tr>
<tr>
<td>Interest</td>
<td></td>
<td>3,000</td>
</tr>
<tr>
<td></td>
<td>2,32,500</td>
<td>2,32,500</td>
</tr>
</tbody>
</table>
Adjustments:

a) The value of stock on 31st March, 2015 was Rs.32,000

b) Outstanding wages Rs.500

c) Prepaid Insurance Rs.300

d) Commission received in advance Rs.1,300

e) Depreciate: Building 5%, Furniture & Fitting 10%, Motor Van 20%
పిల్ల 31 మార్చి, 2015 రిక్యూ మొత్తం మందిగాను సృష్టి చేసింది. పిల్ల 31 మార్చి, 2015 రిక్యూ మొత్తం మందిగాను సృష్టి చేసింది. జాతీయ సెల్ఫ్ మందిగాను సృష్టి చేసింది.

<table>
<thead>
<tr>
<th></th>
<th>రు</th>
</tr>
</thead>
<tbody>
<tr>
<td>మాత్రము</td>
<td>1,00,000</td>
</tr>
<tr>
<td>మాత్రము</td>
<td>18,000</td>
</tr>
<tr>
<td>మాత్రము</td>
<td>15,000</td>
</tr>
<tr>
<td>మాత్రము ఉదాహరణ మందిగాను</td>
<td>7,500</td>
</tr>
<tr>
<td>మాత్రము ఉదాహరణ మందిగాను</td>
<td>25,000</td>
</tr>
<tr>
<td>మాత్రము ఉదాహరణ మందిగాను</td>
<td>900</td>
</tr>
<tr>
<td>మాత్రము ఉదాహరణ మందిగాను</td>
<td>1,00,000</td>
</tr>
<tr>
<td>మాత్రము ఉదాహరణ మందిగాను</td>
<td>75,000</td>
</tr>
<tr>
<td>మాత్రము ఉదాహరణ మందిగాను</td>
<td>25,000</td>
</tr>
<tr>
<td>మాత్రము ఉదాహరణ మందిగాను</td>
<td>15,000</td>
</tr>
<tr>
<td>మాత్రము ఉదాహరణ మందిగాను</td>
<td>2,000</td>
</tr>
<tr>
<td>మనోరండిన మందిగాను</td>
<td>1,000</td>
</tr>
<tr>
<td>మనోరండిన మందిగాను</td>
<td>4,500</td>
</tr>
<tr>
<td>మనోరండిన మందిగాను</td>
<td>28,100</td>
</tr>
<tr>
<td>మనోరండిన మందిగాను</td>
<td>20,000</td>
</tr>
<tr>
<td>మనోరండిన మందిగాను</td>
<td>10,000</td>
</tr>
<tr>
<td>మనోరండిన మందిగాను</td>
<td>3,000</td>
</tr>
<tr>
<td>మనోరండిన మందిగాను</td>
<td>2,32,500</td>
</tr>
<tr>
<td>మనోరండిన మందిగాను</td>
<td>2,32,500</td>
</tr>
</tbody>
</table>

@ Dr. K. Kesava Rao

Chairman, Preparative Committee
Andhra University
Visakhapatnam-530 003
(i) 31వ జనవరి, 2015 నాడు మంత్రిత్వంలో వ్యాఖ్యాతం చేయబడింది మి.32000
(ii) పంచాయతీ తాజ్యత విధానం మి.500
(iii) నిర్మాణ కార్యాల పై విడి మి.300
(iv) నాణాదత్తు పై విడి మి.1,300
(v) పంతపరంపు మంత్రిత్వ పై 5%, హత్యకు విదేశ పై 10%, బాధ్యత కోసం 20%

N.D.N. RAJESWAR
M.Com. M.Pys
Associate Professor
Chairman-BOS for Commerce UGC
Andhra University
Visakhapatnam-530 003