



Code No. : **8002/ET**

**FACULTY OF COMMERCE**  
**B.Com. I Year Examination, March/April 2013**  
**(Common Paper for General and Computer Courses)**  
**(Not for Computer Applications (Voc.) & Vocational Candidates)**  
**Paper – 102 : BUSINESS ECONOMICS**

Time : 3 Hours]

[Max. Marks : 70

PART – A

- I. Attempt **any five** of the following in about **20** lines **each** : **(5×4=20 Marks)**
- 1) Positive study of economics.
  - 2) Cardinal measurement of utility.
  - 3) Production function
  - 4) Average cost curve
  - 5) Isoquant
  - 6) Selling cost
  - 7) Features of land
  - 8) MFN clause.

PART – B

- II. Answer the following questions in about **three** pages **each**. **(5×10=50 Marks)**
- 9) a) Explain the nature and scope of Business Economics.
- OR
- b) State and explain the Law of diminishing marginal utility its exceptions.
- 10) a) State the Law of demand and explain the reasons for the negative slope of the demand curve.
- OR
- b) Explain the methods of measurement of elasticity of demand.



11) a) Explain the various internal economies of scale.

OR

b) Give a diagrammatic representation of the relationship between Average Cost and Marginal Cost.

12) a) What is "Equilibrium Price" ? Explain its determination under perfect competition.

OR

b) Explain the features of Monopolistic competition. How is the price determined under this market structure ?

13) a) Explain the comparative cost difference theory of international trade.

OR

b) Explain the objectives and functions of the WTO.

తెలుగు అనువాదం

పాఠ్య - A

I. ఈ క్రింది వానిలో ఏదైనా ఐదింటికి ఒక్కొక్క దానికి 20 పంక్తులకు మించని సమాధానం వ్రాయండి. (5×4=20 మార్కులు)

1) అర్థశాస్త్ర వివరణాత్మక (Positive) పరిశీలన

2) ప్రయోజన కార్డినల్ పద్ధతిలో కొలవడం

3) ఉత్పత్తి ఫలం

4) సగటు వ్యయరేఖ

5) సమపరిమాణం



Code No. : **8003/ET**

**FACULTY OF COMMERCE**  
**B.Com. I Year Examination, March/April 2013**  
**(Common Paper for General, Computers, Computer Applications (Voc.)**  
**and Vocational Courses)**  
**BUSINESS ORGANIZATION AND MANAGEMENT (Paper – 103)**

Time : 3 Hours]

[Max. Marks : 70

PART – A

- I. Answer **any five** questions in **not** exceeding **20** lines **each** : **(5×4=20 Marks)**
- 1) Distinction between Trade and Commerce.
  - 2) Types of Public Undertakings.
  - 3) Privileges of Private Limited Company.
  - 4) Managerial Skills.
  - 5) Principles of Organisation Chart.
  - 6) Obligations of partners.
  - 7) Distinction between Leader and Manager.
  - 8) Advantages of Decentralisation.

PART – B

- II. Answer the following questions in **not** exceeding **4** pages **each** : **(5×10=50 Marks)**
- 9) a) Who is an entrepreneur ? Discuss various steps taken by an entrepreneur for starting a new enterprise.
- OR
- b) What do you understand by short-term financial requirements of a business undertaking ? Explain how commercial banks provide finance to meet these requirements.
- 10) a) Explain the factors which influence the choice of a suitable form of business organisation.
- OR
- b) Who is a sole trader ? What are the reasons for the existence of sole trading business in the world ?

11) a) Define Joint Stock Company. How does it differ from a Partnership Firm ?

OR

b) What is Prospectus of a Company ? What information does a person expect in the prospectus ?

12) a) Describe in brief, the principles of management.

OR

b) What are the characteristics of a good plan ? Why is planning essential for a business undertaking ?

13) a) Enumerate the difficulties encountered in delegating authority. What measures will you suggest for making delegation effective ?

OR

b) What is organisation ? Describe the features and objectives of organisation.

తెలుగు అనువాదం

పార్ట్ - A

I. ఏదైనా ఐదు ప్రశ్నలకు వానికొక్కొక్క దానికి **20** పంక్తులకు మించని సమాధానము వ్రాయుము. **(5×4=20 మార్కులు)**

- 1) వర్తకానికి, వాణిజ్యానికి గల తేడాలు
- 2) పబ్లిక్ సంస్థలలో రకాలు
- 3) ప్రైవేట్ లిమిటెడ్ కు గల ప్రత్యేక సదుపాయాలు
- 4) నిర్వహణా కౌశల్యాలు
- 5) వ్యవస్థా పట సూత్రాలు
- 6) భాగస్థుల బాధ్యతలు
- 7) నాయకునికి, నిర్వాహకునికి గల తేడాలు
- 8) వికేంద్రీకరణ ప్రయోజనాలు

**FACULTY OF COMMERCE**  
**B.Com. I Year Examination, March/April 2013**  
**(Common Paper for General, Computers, Computer Applications (Voc.)**  
**and Vocational Courses)**  
**Paper – 101 : FINANCIAL ACCOUNTING**

Time: 3 Hours]

[Max. Marks: 70

## PART – A

Answer **any five** of the following questions at **one** place, **not** exceeding **20** lines **each** for theory questions : **(5×4=20 Marks)**

1. Explain the various accounting concepts.
2. Prepare a Bank Reconciliation Statement as on 30-04-2010.
  - a) Bank Overdraft as per cash book Rs. 15,000
  - b) Interest on O.D. Rs. 150 entered the pass book only
  - c) Cheque issued prior to 30-4-2010 for Rs. 2,500 not presented for payment.
  - d) Interest on Investments collected by Bank for Rs. 500.
3. Rectify the following errors by using suspense Account
  - a) Goods sold to Ram Rs. 175 were not posted to his A/c
  - b) Purchases book total was overcast by Rs. 400.
  - c) Cash received from Govind Rs. 111 was posted to his account as Rs. 1,111.
  - d) Cash paid to Ranga Rs. 770 was posted to his account as Rs. 170.
4. Pradeep sends goods on consignment to Anudeep. The terms are that Anudeep will receive 10% commission on invoice price (which is cost plus 25%) and 20% of any price realised above the invoice price. Pradeep sends goods whose cost 40,000. Anudeep sold 3/4 of goods for Rs. 60,000. Ascertain the commission payable to Anudeep.
5. What are the causes for Depreciation ?
6. Distinguish between a Joint Venture and a Consignment.
7. Ganesh provided Rs. 10,000 p.a. as reserve for repairs and renewals. The actual expenses in 2007 is Rs. 5,000 in 2008 Rs. 8,000 and in 2009 Rs. 12,000 you are required to prepare the Reserve for Repairs and Renewals A/c for three years ending 31-12-2009.
8. Give the adjustment entries :
  - a) Goods distributed as free samples Rs. 10,000
  - b) Goods withdrawn for personal use Rs. 7,500.



## PART – B

(5×10=50 Marks)

9. a) What is Journal ? What are the basic rules of passing Journal entries.

OR

- b) Transactions of Ravi for April, 2010 are given below. Journalise them.

2010	Rs.
April 1 : Ravi started business with cash	50,000
April 2 : Paid into SBI	28,000
April 3 : Bought goods for cash	2,500
April 4 : Draw cash from Bank for office	1,000
April 5 : Sold to Krishna goods on credit	2,000
April 10 : Bought from Shyam goods on credit	4,200
April 15 : Received from Krishna	1,900
Allowed him discount	100
April 20 : Paid to Shyam	4,100
Discount received	100
April 30 : Cash sales for the month	10,000
April 30 : Paid Rent	5,000
April 30 : Paid salaries	5,000

10. a) Prepare Columnar petty cash book on imprest system from the following particulars :

2008	Rs.
June 1 : Received for petty cash payments	1,000
June 2 : Paid for postage	80
June 5 : Paid for stationery	50
June 8 : Paid for advertisement	100
June 12 : Paid for wages	40
June 16 : Paid for carriage	30
June 20 : Paid for conveyance	44
June 25 : Paid for Travelling expenses	160
June 27 : Paid for postage	100
June 28 : Wages to office cleaner	20
June 30 : Paid for telegrams	40
June 30 : Sent registered notice to landlord	6

OR

- b) Prepare a Bank Reconciliation Statement from the following particulars :

Sundar Lal & sons find the bank Balance shown by their cash book on 31-12-2007 Rs. 10,500 (credit) but the pass book shown a difference due to the following reasons :

a) Cheque No. 51 for Rs. 540 in favour of A has not yet been presented.

b) A post dated cheque for Rs. 300 has been debited to the bank a/c in the cash book, but it could not be presented for payment.



- c) Four cheques totalling Rs. 1,200 sent to the bank for collection have not yet been credited, while a fifth cheque for Rs. 400 deposited in the a/c has been dishonoured.
- d) Fire insurance premium amounting to Rs. 50 paid by the bank under standing instructions has not yet been entered in the cash book.
- e) A bill for Rs. 1,000 was retained by the bank under a rebate of Rs. 15, but the full amount of the bill was credited to the bank a/c in the Cash Book.

11. a) The Trial Balance of Subba Rao on 31-3-2010 was as under :

<b>Particulars</b>	<b>Dr. Rs.</b>	<b>Cr. Rs.</b>
Capital and Drawings	6,000	1,80,000
Plant & Machinery on 1-4-2009	70,000	
Plant & Machinery on 1-10-2009	5,000	
Stock on 1-4-2009	65,000	
Purchases and Sales	1,82,000	2,20,000
Returns	2,000	1,000
Furniture	5,000	-
Debtors and Creditors	30,600	20,000
Carriage outwards	500	-
Freight and Duty	2,000	
Trade Expenses	800	
Printing and Stationery	400	
Rent, Rates and Taxes	4,800	
Postage	600	
Reserve for Bad debts	-	800
Insurance	700	
Wages and Salaries	21,300	
Cash in hand	6,200	
Cash at Bank	20,500	
Rent by sub letting premises	-	1,600
	<b>4,23,400</b>	<b>4,23,400</b>

**Adjustments :**

- i) Stock on 31-3-2010 Rs. 14,000
- ii) Write off Rs. 600 as Bad debts.
- iii) Reserve for Bad debts at 5%.
- iv) Depreciation 5% on furniture and 20% on Plant & Machinery.
- Prepare Final Accounts

OR



- b) Rectify the following errors :
- i) Cash paid to Ram Rs. 520 was posted to his account as Rs. 250.
  - ii) Sales day book was undercast by Rs. 1,000
  - iii) Purchase of stationery Rs. 200 were entered in the purchases book.
  - iv) Goods returned by Banu Rs 1,500 posted to his account from returns inward book as Rs. 5,100.
  - v) Rs. 500 paid for new furniture was changed to office expenses account.
  - vi) Salary paid to Mr. 'X' Rs. 500 was debited to his personal account.
12. a) 500 sewing machines were consigned by Rajesh & Co. Madras to Dinesh & Co. of Hyderabad. Costing Rs. 1,000 each. Expenses incurred by Rajesh & Co. amounted to 25,000. On the way, 5 sewing machines were completely damaged due to bad handling and insurance company admitted the claim to the extent of Rs. 4,000.

Dinesh & Co. took delivery of the remaining sewing machines and incurred non recurring expenses of Rs. 49,500 and recurring expenses of Rs. 10,500. He sold 450 sewing machines at Rs. 1,500 each. He is entitled to a commission of 5% on sales. Prepare consignment A/c and Dinesh & Co. A/c, assuming that Dinesh & Co. remitted amount due by them.

OR

- b) Ramesh and Naresh undertook the construction of a building for Ideal Eng., Co. Ltd. for a contract price of Rs. 3,00,000 payable as to Rs. 2,00,000 by instalments in cash and Rs. 1,00,000 in fully paid debentures of a company. Ramesh Rs. 75,000 and Naresh Rs. 45,000 deposited in a Joint bank a/c opened for the purpose. They are to share profits and losses equally. The following amounts were spent.
- a) On wages Rs. 75,000
  - b) On materials Rs. 1,58,000 and
  - c) 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 Ledger a/c as they appear in the books of Ramesh and Naresh.

13. a) A firm purchased on 1-1-2007 certain machinery for Rs. 2,00,000. On 1-7-2007 additional machinery costing Rs. 1,00,000 was acquired. On 1-10-2009 the machinery acquired on 1-1-2007 was sold for Rs. 1,25,000 and on the same date new machinery was purchased costing Rs. 1,90,000. Assuming that 10% depreciation is charged under diminishing balance method, show machinery a/c upto 31-12-2011.

OR





b) Mr. Srinu purchased a machine on 1-1-2007 for Rs. 5,00,000, paid freight and insurance Rs. 50,000 and incurred installation charges Rs. 50,000. He purchased another machine on 1-7-2007 for Rs. 2,00,000. On 1-7-2009, he sold 1/2 of the first machine for Rs. 1,90,000 and purchased another machine for Rs. 1,00,000. Depreciation is provided by him @ 25% p.a. on straight line method. Assuming that the books are closed every year on 31st December, prepare machinery account for the year 2007 to 2011.

తెలుగు అనువాదం

పార్ట్ - A

ధియరీ సమాధానం వ్రాయవలసిన చోట ఒక్కొక్కదానికి 20 పంక్తులకు మించకుండా ఈ క్రింది వానిలో ఏదైనా ఐదింటికి సమాధానము వ్రాయండి.

(5×4=20 మార్కులు)

1. వివిధ అకౌంటింగ్ భావనలను వివరించండి.
2. 30-04-2010 నాటి బ్యాంకు నిల్వల సమన్వయ పట్టీ తయారు చేయండి.
  - a) నగదు పుస్తకం ప్రకారం బ్యాంకు ఓవర్ డ్రాఫ్ట్ రూ. 15,000
  - b) OD పై వడ్డీ పాస్ పుస్తకంలో మాత్రమే నమోదయినది రూ. 150.
  - c) 30-4-2010 కి ముందు జారీ అయి చెల్లింపుకు సమర్పించబడని చెక్కు రూ. 2,500.
  - d) పెట్టుబడుల పై బ్యాంకు వసూలు చేసిన వడ్డీ రూ. 500.
3. అనామతు ఖాతా ద్వారా ఈ క్రింది దోషాలను సవరించండి.
  - a) రామ్ కు అమ్మిన రూ. 175 వస్తువులు ఆయన ఖాతాలో నమోదు చేయలేదు.
  - b) కొనుగోళ్ళ పుస్తకం మొత్తం రూ. 400 ఎక్కువగా కూడారు.
  - c) గోవింద్ నుంచి వచ్చిన నగదు రూ. 111 ఆయన ఖాతాకు రూ. 1,111 గా నమోదు చేశారు.
  - d) రంగాకు చెల్లించిన నగదు రూ. 770 ఆయన ఖాతాకు రూ. 170 గా నమోదు చేశారు.
4. ప్రదీప్ సరుకును కన్స్ట్రెన్ మెంట్ పై అనుదీప్ కు పంపాడు. షరతుల ప్రకారం అనుదీప్ ఇన్ వాయిస్ ధరపై 10 శాతం కమీషన్ తీసుకుంటాడు (ఇన్ వాయిస్ ధర వ్యయం పై 25%) ఇన్ వాయిస్ ధర కంటే ఎక్కువ ధరకు అమ్మితే ఆ ఎక్కువ అమ్మిన మొత్తం పై కమీషన్ 20% కూడా తీసుకుంటారు. రూ. 40,000. వ్యయమైన వస్తువులను ప్రదీప్ పంపగా అనుదీప్ వాటిలో 3/4 వంతు రూ. 60,000 కు అమ్మాడు. అనుదీప్ కు చెల్లించవలసిన కమీషన్ లెక్కించండి.
5. తరుగుదలకు కారణాలు తెలుపండి.
6. ఉమ్మడి వ్యాపారం, కన్స్ట్రెన్ మెంట్ కు గల తేడాలు తెలుపండి.
7. రిపేర్లు, నవీకరణలకు గణేష్ సం. నికి రూ. 10,000 రిజర్వు ఏర్పరుస్తాడు. యదార్థ ఖర్చులు 2007 లో రూ. 5,000, 2008 లో రూ. 8,000, 2009 లో రూ. 12,000. 31-12-2009 తో అంతమయ్యే సం. నికి రిపేర్లు, నవీకరణ రిజర్వు ఖాతా చూపండి.
8. ఈ క్రింది వానికి సర్దుబాటు పద్దులు వ్రాయండి.
  - a) ఉచిత నమూనాలుగా పంపిణీ చేసిన సరుకు రూ. 10,000
  - b) స్వంత వినియోగానికి తీసుకున్న సరుకు రూ. 7,500.



Code No. : 8004

**FACULTY OF COMMERCE**  
**B.Com. I Year Examination, March/April 2013**  
**FUNDAMENTALS OF INFORMATION TECHNOLOGY (FIT)**  
**(Paper – 104) (Common Paper for General, Computers, Computer Applications (Voc.) and Vocational Courses)**

Time: 3 Hours]

[Max. Marks: 70

SECTION – A

Answer **any 5** questions in **not** exceeding **20** lines **each** : **(5 × 4= 20 Marks)**

1. Discuss various output devices.
2. Write a note on Desktop.
3. What are Wild Card Characters ?
4. Explain the procedure of spell check.
5. What is Multimedia on Web ?
6. Explain the benefits of Online stock trading.
7. What is online Job market ?
8. Write about Autofill.

SECTION – B

Answer the following questions in **not** exceeding **4** pages **each** : **(5 ×10= 50 Marks)**

9. a) What is Memory ? Explain the components of primary memory.

OR

- b) What is E.mail ? How do you create e-mail id ? Explain the procedure of sending e.mail.

10. a) What is Multi - programming ? How is it different from Multi - processing ?

OR

- b) Explain the various accessories available in Windows operating system.



**Code No. : 8004**

11. a) What is Ms. Word ? Explain the advantages of Ms. Word.

OR

b) What is Ms. Excel ? Explain the features of Ms. Excel.

12. a) What is Ms. Power point ? Explain the procedure of creating slides in Ms. Power point.

OR

b) Write a note on : a) Tables                      b) Query

13. a) Explain how online travel and tourism services operate. List its benefits and limitations.

OR

b) What is E. Commerce ? Explain the advantages and limitations of E. Commerce.

**FACULTY OF COMMERCE**

**B.Com. I Year Examination, March/April 2013**

FUNDAMENTALS OF 'C'

**Paper 105**

*(Common Paper for Computer & Computer Applications (Voc.))*

Time : 3 Hours]

[Max. Marks : 70

**Part A** – (Marks : 5 × 4 = 20)

*Answer any five questions in not exceeding 20 lines each.*

1. What is a pre-processor?
2. Operator Precedences.
3. What is dynamic array?
4. Function call.
5. What is a user defined function?
6. Variable Vs Constant.
7. What is a pointer?
8. What is a Recursive function?

**Part B** – (Marks : 5 × 10 = 50)

*Answer the following questions in not exceeding 3 pages each.*

9. (a) Write about History and Importance of C Language.

Or

- (b) How do you declare Storage Classes? Write about reading and writing of values in C Programs.

10. (a) Explain the operators used in C Language.

Or

- (b) Explain the type conversions used in C Language with syntax.

[P.T.O.]

11. (a) What is an array? How do you declare a two dimensional array? Write a C Program to add the given matrices.

Or

(b) How do you declare and initialize the string variable?

12. (a) Explain the mathematical and Date functions of C Language? Write a simple C program to demonstrate the Date functions.

Or

(b) Explain the elements of user-defined function.

13. (a) What is a Structure? How do you declare the structure variables and access the structure members?

Or

(b) Explain about Enumerated Data types.

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