



# **Fatima Mata National College (Autonomous) Kollam**

Scheme & Syllabus of  
**Career Related First Degree Programme in Commerce**  
2019 Admission Onwards



# Fatima Mata National College (Autonomous), Kollam.

## FACULTY OF COMMERCE

### *Scheme and Syllabus for the Career Related First Degree Programme in Commerce with Computer Application Under the Choice Based Credit and Semester System (CBCSS) [Schedule 2 (b)] (To be introduced from 2019 admissions)*

The Career Related First Degree Programme in Commerce with Computer Application is designed with the objective of equipping the students to cope with the emerging trends and challenges in the industrial and business world. The programme is designed with three major subjects so that a successful candidate can go for higher studies in any one of the major subjects of his/ her choice. The programme also aims at making the students fit for taking up various jobs and to initiate and run self-employment ventures. The three major subjects offered under this programme are:

- I. Business Management
- II. Accounting and Taxation
- III. Computer Application

#### **I. Eligibility for admission**

Eligibility for admissions and reservation of seats for the programme shall be according to rules framed by the University from time to time. No student shall be eligible for admission to the programme unless he/she has successfully completed the examination conducted by a Board/ University at the +2 level of schooling or its equivalent.

#### **II. Duration**

The normal duration of the programme shall be three years consisting of six semesters. The duration of each semester shall be five months inclusive of the days of examinations. There shall be at least 90 working days in a semester and a minimum 450 hours of instruction in a semester. Odd semester (June-October) commences in June and even semester (November – March) commences in November every year.

#### **III. Programme Structure**

The Programme shall include::

1. Language courses
2. Foundation courses
3. Core courses
4. Complementary courses
5. Open Courses
6. Project

Language Courses includes 2 courses in English. Foundation Courses include 2 courses which are compulsory basic courses. Foundation course one aims at providing a perspective of Business Education and foundation course two aims at providing basic education on general informatics and cyber laws. Core courses include 24 courses in the Multi major subjects. Complimentary courses include 4 courses in the allied subjects. Open courses: There shall be two open courses. The students attached to the department of commerce can opt one course offered by their department and another from any one of the other departments (except computer application) in the college. The open course (1) in the 5th semester is a non-major elective open to all students except to the students from the department of commerce and the open course (2) in the 6th semester is an elective course in the major subject offered to the students of the department of Commerce.

#### **IV. Project Work**

Every student is required to undertake a computer based accounting /management project under the guidance and supervision of a faculty member and a report of the same has to be submitted at least 15 days before the commencement of 6th end semester examination. All students are to carry out a project work either individually or in a group of not more than 3 under the supervision of a teacher. The project work may commence in the 5th semester. The project is to be done on the basis of the computer languages/packages; he/she studied from first semester to fifth semester of the programme. They can do the project by using either primary data or secondary data. In that case the data must be analysed by any one of the computer application

software which he studied from first to fifth semester. The topics shall either be allotted by the supervising teacher or be selected by the students in consultation with the supervising teacher.

- a. Project proposal presentation and preliminary study- 5th semester
- b. Field work and data analysis – 6thSemester
- c. Report writing, presentation and Final report Submission– 6th Semester

The Report shall be printed and spiral bound with note less than 50 A4 size pages. The layout of the report is

Font : Times New Roman; Size : 12; Line Space : 1.5  
Margin : Left – 1.25, Right – 1, Top – 1, Bottom – 1 (all in inches)

#### Structure of the Report

1. Title Pages
2. Certificate of Supervising Teacher with signature and counter signed by Head of the Department
3. Contents
4. List of Tables and Charts
5. Chapter I – Introduction, Review of Literature, Statement of the Problem, Need and Significance of the study, Objectives, Methodology , Scheme of reporting and limitations. (5-8 pages)
6. Chapter II - Theoretical Background and Profile of the case, if any (10-15 pages)
7. Chapter III - Data Analysis and Interpretation
8. Chapter IV Summary, Findings and Recommendations
9. Appendix Questionnaire, Specimen copies of forms, other exhibits
10. Bibliography (Books, j o u r n a l articles, website etc. used for the project work)

The student secures the credits assigned to a course on successful completion of the course. The student shall be required to earn minimum of 120 credits including credits for language courses, foundation courses, core courses, and complementary courses (as the case may be), project and open courses within a minimum period of six semesters for the award of the degree excluding credits required for social service/extension activities. The minimum credits required for different courses are given below.

<b>Courses</b>	<b>Credits</b>
Language courses	04
Foundation courses	05
Core courses	91
Complementary courses	12
Open courses	04
Project	<u>04</u>
	120
	====

Social Service/ Extension activities 1

**Notes:** Of the five instructional hours per week allotted to the practical courses of Computer application 1 hour per week shall be for theory and 4 hours per week shall be for practical. Practical records shall be prepared, duly certified by the teacher concerned and countersigned by the head of the department of commerce shall be produced at the time of practical examination and viva voce. Of the 4 credits given to each of the computer application course in the Third, Fourth, fifth and sixth semesters, 2 credits shall be for theory and 2 credits shall be for practical. The maximum Marks for evaluation of the practical examination shall be 80, distributed among the following components of evaluation:

$$\text{Output of the Practical} = 50 + \text{Practical Record} = 15 + \text{Viva-voce} = 15$$

The area for practical is recommended in the syllabus of the respective courses.

**All courses included under Foundation Courses, Core Courses, Complementary Courses, Open and Elective Courses shall be handled by teachers in Commerce.**

#### **Practical Sessions**

Practical sessions are included for all Core and Elective Courses of B. Com Programme. This shall be on a module basis and needs to be included for at least one module where learning through experiencing has maximum relevance. Evaluation will be done internally.

## Objectives

1. To impart knowledge and skills on the applications of the concepts learnt in a given context.
2. To learn by experiencing and observing
3. To develop exhibits of case studies undertaken, analysis made, exercises done and fact-finding missions.

## Process

1. Identify concepts in the module
2. Identify real life cases/ situations/ illustrations where they find application
3. Ascertain steps to link 1 to 2
  - Collection of instruments/Vouchers/ Documents/ Annual reports/ Products/ Advertisements/ Pictures/ Charts.
  - Identify Parties involved with their functions and processes.
  - Record learning with supportive collections in a Commerce Lab Record
4. Presentations of Findings

The findings will be recorded in the Commerce Lab Record (CLR) along with the learning as the final outcomes. Based on this further assessment may be made in the form of supportive assignments, seminars, group discussions, quizzes etc. This would hammer the learning and strengthen the presentation skills of the learner.

## VI. Industrial Visit - cum Study Tour

Study tour to be mandatory for the B.Com Programme. It should cover an organization where functional applications of concepts/ theories covered in the Programme are being practiced. The visit should be pre-planned with an objective to learn identified applications like:-

- Accounting processes (Computerized, Digitalized operations)
- Capital Market Operations
- Auditing Practices
- Integrated Financial Services
- Payroll Management
- Production/ Marketing/ Distribution/ Logistic Management

*The total time to be devoted in the organization is one day out of five days set aside for the tour. The outcome of the visit to be documented in a report with the following form*

### Student Tour Dairy

1. Name of the College
2. Name of the Student
3. B.Com Programme .....Semester
4. Name of the Organisation
5. Date of Visit
6. Learning Objectives
  - To Observe applications of  
.....  
.....
  - To Understand processes  
.....  
.....
7. Interactions held  
.....
8. Outcome in the form of learnings  
.....
9. Observations (along with pictures, citations, illustrations)

Counter Signed by HoD

## VII. Social Service/ Extension activities

Students have to participate in Extension/ NSS/ NCC or other specified social service, sports, literary and cultural activities during 3<sup>rd</sup>/ 4<sup>th</sup> semester. These activities have to be carried out outside the instructional hours and will fetch the required one credit extra over and above the minimum prescribed 120 credits.

## VIII. Audit courses (zero credit)

The students are free to do additional courses (skill based, vocational courses) prescribed by the University outside the 25 hour weekly instructional period. These courses may be taken as zero credit courses.

## IX. Attendance

The minimum number of hours of lectures, tutorials, seminars or practical which a student shall be required to attend for eligibility to appear at the end semester examination shall not be less than **75 per cent** of the total number of lectures, tutorials, seminars or practical sessions.

## X. Evaluation

There shall be Continuous Evaluation (CE) and End Semester Evaluation (ESE) for each course. CE is based on specific components viz., attendance, tests, assignments and seminars. The CE shall be for 20 marks and ESE shall be for 80 marks. The marks of each component of CE shall be:

Attendance	5
Assignment / Seminar	5
Test paper	10

The teacher shall define the expected quality of an assignment in terms of structure, content, presentation etc. and inform the same to the students. Due weight may given for punctuality in submission. Seminar shall be graded in terms of structure, content, presentation, interaction etc.

The allotment of marks for attendance shall be as follows:

Attendance less than 75%	- 0 mark
75 % - 80 %	- 1 mark
80 % - 85%	- 2 marks
85 % - 90%	- 3 marks
90 % - 95 %	- 4 marks
95% and above	- 5 marks

## XI. Assignments/ Seminars

Each student shall be required to do one assignment or one seminar for each course. The seminars shall be organized by the teacher/ teachers in charge of CE and the same shall be assessed by a group of teachers including the teacher/ teachers in charge of that course.

## XII. Tests

For each course there shall be at least one class test during a semester in CE.

Valued answer scripts shall be made available to the students for perusal within 10 days from the date of the test.

## XIII. End Semester Evaluation (ESE)

End Semester Evaluation (ESE) of all courses in all semesters shall be conducted by the University. The duration of examination of all courses shall be 3 hours. In the case of the practical courses in Computer Application, the duration of the examination shall be 3 hours for theory and 2 hours for practical examination.

## XIV. Evaluation of Project

The report of the project shall be submitted to the Department in duplicate before the completion of the sixth semester. There shall be no CE for project work. A Board of two examiners appointed by the University shall evaluate the report of the project work. The viva-voce based on the project report shall be conducted individually. The maximum marks for evaluation of the project shall be 100, distributed among the following components of project evaluation.

i	Statement of the Problem and significance of the study	- 10
ii	Objectives of the study	- 5
iii	Methodology	- 15
iv	Knowledge in Computer language/package used	- 15
v	Presentation of the report including format	- 15

vi Findings and Suggestions	- 10
vii Bibliography	- 5
viii Viva-voce	- 25

### **Promotion to Higher Semesters**

Students who complete the semester by securing the minimum required attendance and by registering for the End Semester Examination of each semester conducted by the University alone shall be promoted to the next higher semester.

General Structure for the Career Related First Degree Programme in Commerce with Computer Application

Sem No.	Courses	Instructional Hours Per Week	Credits	Exam Duration (Hours)	Evaluation		Total credits
					Internal	End Semester Exam	
SEMESTER I	Language Course I (English I)	3	2	3	20%	80%	19
	Core Course I	5	4	3	20%	80%	
	Foundation Course I	4	3	3	20%	80%	
	Core Course II	4	3	3	20%	80%	
	Core Course III	5	4	3	20%	80%	
	Complementary Course I	4	3	3	20%	80%	
SEMESTER II	Language Course II (English II)	2	2	3	20%	80%	20
	Core Course IV	5	4	3	20%	80%	
	Foundation Course II	4	3	3	20%	80%	
	Core Course V	5	4	3	20%	80%	
	Core Course VI	5	4	3	20%	80%	
	Complementary Course II	4	3	3	20%	80%	
SEMESTER III	Core Course VII	4	4	3	20%	80%	21
	Core Course VIII	4	3	3	20%	80%	
	Core Course IX	4	4	3	20%	80%	
	Core Course X	4	3	3	20%	80%	
	Core Course XI	5	4	3	20%	80%	
	Complementary Course III	4	3	3	20%	80%	
SEMESTER IV	Core Course XII	4	4	3	20%	80%	21
	Core Course XIII	4	3	3	20%	80%	
	Core Course XIV	4	3	3	20%	80%	
	Core Course XV	4	4	3	20%	80%	
	Core Course XVI	5	4	3	20%	80%	
	Complementary Course IV	4	3	3	20%	80%	
SEMESTER V	Core Course XVII	4	4	3	20%	80%	18
	Core Course XVIII	5	4	3	20%	80%	
	Core Course XIX	5	4	3	20%	80%	
	Open Course I	3	2	3	20%	80%	
	Core Course XX	5	4	3	20%	80%	
	Project	3	-	-	20%	80%	
SEMESTER VI	Core Course XXI	4	4	3	20%	80%	22
	Core Course XXII	5	4	3	20%	80%	
	Core Course XXIII	5	4	3	20%	80%	
	Open Course II	3	2	3	20%	80%	
	Core Course XXIV	5	4	3	20%	80%	
	Project	3	4	-	-	100%	



**PROGRAMME STRUCTURE**  
**SEMESTER I**

Courses	Course Code	Course Title	Instructional Hours Per Week		End Semester Exam Hours		Credit
			Theory	Practical	Theory	Practical	
Language Course I	19UEN111.3	English I	3	-	3	-	2
Core Course I	19UCA141	Introduction to IT	5	-	3	-	4
Foundation Course I	19UCA121	Methodology and Perspectives of Business Education	4	-	3	-	3
Core Course II	19UCA142	Environmental studies	4	-	3	-	3
Core Course III	19UCA143	Management Concepts and Thoughts	5	-	3	-	4
Complementary Course I	19UCA131	Managerial Economics	4	-	3	-	3
Total			25				19

**SEMESTER II**

Courses	Course Code	Course Title	Instructional Hours Per Week		End Semester Exam Hours		Credit
			Theory	Practical	Theory	Practical	
Language Course II	19UEN211.3	English II	2	-	3	-	2
Core Course IV	19UCA241	Financial Management	5	-	3	-	4
Foundation Course II	19UCA221	Informatics and Cyber Laws	5	-	3	-	3
Core Course V	19UCA242	Financial Accounting - I	5	-	3	-	4
Core Course VI	19UCA243	Business Regulatory Framework	4	-	3	-	3
Complementary Course II	19UCA231	Business Mathematics	4	-	3	-	3
Total			25				19

**SEMESTER III**

Courses	Course Code	Course Title	Instructional Hours Per Week		End Semester Exam Hours		Credit
			Theory	Practical	Theory	Practical	
Core Course VII	19UCA341	Project Finance	4	-	3	-	4
Core Course VIII	19UCA342	Entrepreneurship Development	4	-	3	-	3
Core Course IX	19UCA343	Financial Accounting - II	4	-	3	-	4
Core Course X	19UCA344	Company Administration	4	-	3	-	3
Core Course XI	19UCA345	Computer Application for Business	1	4	3	1.5	4
Complementary Course III	19UCA331	E-Business	4	-	3	-	3
Total			21	4			21

## SEMESTER IV

Courses	Course Code	Course Title	Instructional Hours Per Week		End Semester Exam Hours		Credit
			Theory	Practical	Theory	Practical	
Core Course XII	19UCA441	Financial Services in India	4	-	3	-	3
Core Course XIII	19UCA442	Indian Financial Markets	4	-	3	-	3
Core Course XIV	19UCA443	Banking and Insurance	4	-	3	-	4
Core Course XV	19UCA444	Corporate Accounting	5	-	3	-	4
Core Course XVI	19UCA445	Software for Data Management	1	4	3	1.5	4
Complementary Course IV	19UCA431	Business Statistics	4	-	3	-	3
Total			21	4			21

## SEMESTER V

Courses	Course Code	Course Title	Instructional Hours Per Week		End Semester Exam Hours		Credit
			Theory	Practical	Theory	Practical	
Core Course XVII	19UCA541	Fundamentals of Income Tax	5	-	3	-	4
Core Course XVIII	19UCA542	Cost Accounting	5	-	3	-	4
Core Course XIX	19UCA543	Marketing Management	4	-	3	-	4
Open Course I	19UCA551	Open Course – 1/2/3	3	-	3	-	2
Core Course XX	19UCA544	Designing and Production for Business	1	4	3	1.5	4
Project	-	Project	3	-	-	-	-
Total			21	4			18
Figures in brackets are applicable only for computer application stream							

## SEMESTER VI

Courses	Course Code	Course Title	Instructional Hours Per Week		End Semester Exam Hours		Credit
			Theory	Practical	Theory	Practical	
Core Course XXI	19UCA641	Auditing	4	-	3	-	4
Core Course XXII	19UCA642	Applied Costing	5	-	3	-	4
Core Course XXIII	19UCA643	Management Accounting	5	-	3	-	4
Open Course II	19UCA651	Open Course – 1/2/3	3	-	3	-	2
Core Course XXIV	19UCA644	Computerised Accounting	1	4	3	1.5	4
Project	19UCA645	Project	3	-	-	-	4
Total			21	4			22
Grand Total (SI+SII+SIII+SIV+SV+SVI)							120

OPEN COURSES

Semester	Course Code	Course Title
<b>V</b> (for students from disciplines other than Commerce)	19UCA551.1	Fundamentals of Financial Accounting
	19UCA551.2	Principles of Management
	19UCA551.3	Capital Market Operations
<b>VI</b> (for students from the Department of Commerce)	19UCA661.1	Practical Accounting
	19UCA661.2	Strategic Management
	19UCA661.3	Management of Foreign Trade



### **Program Outcome**

- Nationalistic Outlook and contribution to National development
- Fostering global competencies, and Technical and Intellectual proficiency
- Inculcating values and Social Commitment
- Affective skills and integrity of character
- Critical Thinking, Problem solving and Research-related skills
- Environment and sustainability
- Quest for excellence



**Semester I**  
**Language Course I**  
**19UEN111.3: LANGUAGE SKILLS**

**No of Credits: 2**

**No of hours: 54 hours (3/week)**

**COURSE OUTCOMES**

On completion of the course, the students should be able to

1. Demonstrate all the four basic skills – listening, speaking reading and writing.
2. Listen to lectures, public announcements and news on TV and radio.
3. The students will perform reading comprehension skills and enhance vocabulary.
4. The students are expected to identify with the mechanism of writing, and presentation.

**COURSE OUTLINE**

**Module 1 Listening and Speaking (1hour)**

Listening – Importance of communication – difference between Listening and Hearing – barriers to listening – listening for details – listening to public announcements – news bulletins and weather forecast – listening to instructions and directions – listening to lecturers and talks

Greetings and Introductions, Participating in Small Talk/ Social Conversations, Request and seeking permission, Making enquiries and suggestions, Expressing gratitude and apologizing, Complaining – Practice sessions with the enclosed CD

**Module 2 Reading Skills (1 hour)**

Reading – Definition – skimming/ scanning – intensive/ extensive – Barriers – Methods to improve reading – exercises –

1. Ruskin Bond : Sounds I like to Hear
2. Eryn Paul : Why Germans work few hours but produce more: A Study in Culture
3. Edgar Allen Poe : The Tell-Tale Heart

**Module 3 Writing Skills (I hour)**

Greetings and Introduction, Description of person, places, things- outline story – dialogues – proverb expansion – paragraph writing.

**Core Text:** Hart, Steven, Aravind R. Nair and Veena Bhambhani. *Embark English for Undergraduates*. CUP, 2016.

**Further Reading**

1. Kenneth, Anderson, Tony Lynch, Joan MacLean. *Study Speaking*. New Delhi: CUP, 2008.
2. Das, NK Mohan, Gopakumar R. *English Language Skills for Communication I*. New Delhi; OUP, 2015.
3. Sreedharan, Josh. *The Four Skills for Communication*. New Delhi, CUP, 2016.
4. Smalzer, William R. *Write to be Read*. New Delhi, CUP, 2014.
5. Gardner, Peter S. *New Directions*. New Delhi, CUP, 2013.
6. Jones, Daniel. *English Pronouncing Dictionary 17th Edition*. New Delhi: CUP, 2009.

**MODEL QUESTION PAPER**  
**19UEN111.3: Language Skills**

**Time: Three hours**

**Maximum Marks: 80**

**Section-A**

Answer **all** the questions, each in a word or a sentence. Each question carries 1 mark.

1. Give an expression to ask for directions.
2. Mention a word to express our regret for wrong behaviour.
3. Give an expression of a phrase used to introduce oneself.
4. State the most common expression used for making a request.
5. In weather parlance, solid precipitation in the form of ice is known as \_\_\_\_\_.
6. Why does Bond compare the mountain stream to the White Rabbit?
7. When does the croaking of frogs sound beautiful?
8. What are most Americans reminded of when they think of Germany?
9. What do Germans do during paid vacation days?
10. How did the narrator compare himself to a watch in “The Tell-Tale Heart”?

**(10 x 1 = 10 marks)**

**Section-B**

Answer any **eight** of the following. Each question carries 2 marks.

11. Differentiate between listening and hearing.
12. State two tips to maintain small talk.
13. Give two responses that can be used when somebody thanks you.
14. Differentiate between skimming and scanning.
15. Mention two methods to improve reading.
16. Describe a football.
17. Explain “Call it a day”.
18. What are the different kinds of bells mentioned in “Sounds I Like to Hear”?
19. What are the sounds that ‘walketh upon the wings of the wind’??
20. How do Germans spend their time off from work?
21. What is extensive reading?
22. Describe how the narrator behaved with the policemen in “The Tell-Tale Heart”.

**(8 x 2 = 16 marks)**

**Section-C**

Answer any **six** of the following. Each question carries 4 marks.

23. Imagine you are the cook in a popular cookery show. Give instructions on how to prepare a dish of your choice.
24. What are the barriers to listening?
25. Describe your favourite game.
26. You have moved to a new neighbourhood. Frame a dialogue to find out the location of the grocery and bakery from a neighbour.
27. Expand the proverb “Make hay while the sun shines”.
28. How does Bond describe the many sounds made by water?
29. List a few things that can be borrowed from German work ethics to increase efficiency in the workplace,
30. Describe the atmosphere of dread in ‘The Tell-Tale Heart’.
31. What are the parental protection policies available to Germans?

**(6 x 4 = 24 marks)**

**Section- D**

Answer any **two** of the following, each in about three hundred words. Each question carries 15 marks.

32. Expand the following into a story of your imagination in 250 words:  
An astrologer to a king—predicted unpleasant happenings—king resolved to kill astrologer—ordered soldiers to kill astrologer—he calm—king asked: “Do you know your fate?”—presence of mind—astrologer said: “I die three days before your Majesty”—king took care to protect him.
33. Frame dialogues for the following situations
  - a. Setting up an appointment by telephone at a doctor’s clinic.
  - b. Debating with a friend which movie to watch and the reason for your choice
  - c. Two old friends who meet accidentally in a park.
34. How does Poe create an atmosphere of dread in “The Tell –Tale Heart”?
35. Comment on Bond’s choice of sounds and what they convey about life in India.

**(15 x 2 = 30 marks)**



## Core Course I

### 19UCA141: INTRODUCTION TO INFORMATION TECHNOLOGY

No of instructional hours per week: 5

No of credits: 3

#### Aim of the course:

To introduce and improve the basic to modern technology in the field of Information Technology

#### Course objectives:

1. Basic Concept of Information Technology.
2. To create an awareness about the different areas of Information Technology.
3. To create awareness about the modern digital technologies like social Medias, digital banking etc.

**Module I:** Fundamentals of Computer Technology- History – Generation of Computers, different types of computers used in present past and future eras Micro – Mini – Mainframe – Super. Introduce famous computer scientist and their works (20 hrs)

**Module II:** Different units of Computers – ALU-Control-Memory. Working of a Modern Computer – Computer Arithmetic's – Binary, Octal Hexadecimal and decimal number systems – conversion of numbers from one system to another (20 hrs)

**Module III:** Different types of hardware – CPU, Display Unit, Printers, RAM, ROM, BIOS, Disk, Data transmission devices like modem, NIC card, Flash Memory, Nano memory, Artificial Intelligence, Robotics etc., (20 hrs)

**Module IV:** Introduction to Software - Operating System – overview, history and introduction of modern computer and mobile operating systems(15 hrs.)

**Module V:** IT and Society – Mobile technology overview – 2G, 2.5G, 3G, 4G, 4GVOLT, 5G etc. Introduction to social Medias – Twitter, Facebook, Whatsapp, etc. (15 hrs.)

#### Books Recommended:

1. Computer Fundamentals by Anitha
2. Computer Basics Absolute Beginner's Guide, Windows 8 Edition
3. Introduction to Information Technology by Rajaraman

**MODEL QUESTION PAPER**  
**19UCA141: INTRODUCTION TO INFORMATION TECHNOLOGY**

**Duration: 3Hrs**

**Max Marks: 80**

**(Section A)**

**(Answer all questions. Each question carries 1 mark)**

1. What is information technology?
2. Define computer.
3. What is CPU?
4. What is ALU?
5. List out any two hard wares.
6. What is an operating system?
7. NIC stands for.....
8. What is Software?
9. What is 4G?
10. What is flash memory?

**(10×1=10)**

**(Section B)**

**(Answer any eight questions. Each question carries 2 marks)**

11. What is a minicomputer?
12. List out the generation of computers.
13. What are the different units of computers?
14. List out any two famous computer scientists.
15. What is RAM?
16. What are bits and bytes?
17. What is Hexa decimal number?
18. Convert  $(100)_{10}$  to binary number.
19. What is modem
20. What is AI?
21. List out two types of software.
22. What is mobile technology?

**(8x2=16)**

**(Section C)**

**(Answer any 6 questions. Each question carries 4 marks)**

23. Which are the different types of computers in computer technology?
24. Explain the different units of computers.
25. Explain the working of modern computer.
26. Explain the memory unit.
27. Explain display unit in the computer.
28. Explain the different types of softwares.
29. Discuss about robotics.
30. Explain about mobile technology.
31. Describe mobile operating system.

**(6x4=24)**

**(Section D)**

**(Answer any 2 questions. Each question carries 15 marks each)**

32. Briefly explain the generation of computers.
33. a. Explain about computer arithmetic system with example.  
b. Convert  
1.  $(210)_8$  to decimal number.  
2.  $(1111011110)_2$  to octal number.  
3.  $(1208)_{10}$  to Hexa decimal number
34. Describe in detail about data transmission devices.
35. Briefly explain about modern digital technologies like social media.

**(2x15=30)**

## Foundation Course I

### 19UCA121: METHODOLOGY AND PERSPECTIVES OF BUSINESS EDUCATION

No of instructional hours per week: 4

No of credits: 2

#### Aim of the course:

To provide the methodology for pursuing the teaching learning process with a perspective of higher learning in business education.

#### Course Objectives:

1. To create a basic awareness about the business environment and the role of business in economic development.
2. To provide a holistic, comprehensive and integrated perspective to business education
3. To give a fundamental understanding about ethical practices in business.

#### Course Outcome

The students will be enabled to develop skills in the teaching learning process of the B.Com degree programme. They will get an overall peripheral awareness on the programme they pursue.

**Module I:** - Meaning of business information- learning business information - methods and techniques of collecting and learning business information- business linkages between business and different economic systems- meaning of economic systems - their functioning - different economic systems and their features - capitalism, socialism, communism and mixed economy. Different forms of business organizations - individual and organized, family and corporate, business for profit and business not for profit. Business entities - Individual, partnerships, co-operatives, trusts, undivided families, joint stock companies, Joint ventures –MNCs. (Basic concepts only) (15 Hours)

**Module II:** - Economic sectors of the Economy: An Overview – primary sector, secondary sector, tertiary sector - business examples in different sectors. Emerging areas in Service sector- Tourism, IT, Healthcare, KPO, BPO, Event Management etc. (A brief study only) (10 Hours)

**Module III:** - Business – objectives -economic - social. Establishing business - steps - environmental analysis: legal, physical, financial, social, economic, technical etc. - idea generation- mobilization of financial resources – sources- savings –loans and advances – shares. Role of entrepreneur. Payment to government – taxes, direct and indirect.( a brief study only) Economic development- meaning, measures of economic development- role of business in economic development - company, industry and economy interrelationship. Role of business (public sector and private sector) in economic development. New Economic Policy - Liberalization, Privatization and Globalization - merits and demerits. Managerialism- features. Infrastructure for industrialization and economic growth of an economy. (20 Hours)

**Module IV:** - Trained manpower for quality enhancement- role of trained manpower for quality at individual level, family level, organizational level and national level - Human Capital Management - concept, importance and benefits. Quality of life and Quality of Work Life - Quality circle.Management problems in small, medium and large organizations. Use of technology in business (a brief study only).

Business ethics - concept, need and importance.

Social ethics, social responsibility and social service – role of NCC and NSS in promoting social values among students. (a brief study only) (15 Hours)

**Module V:** - Individual and team presentations by observation, reading techniques - listening to lectures, note taking- seminars and workshops - conferences and symposiums, field studies, case studies and project reports ( a brief study only) (12 Hours)

Note:

1. A field study on how far privatisation and globalisation enhance the quality of manpower.
2. Students are to be organised into groups of five and should be required to present papers on topics relating to the role of business in economic development and ethical practices in business. The assignments are to be based on the presentations made in the specified areas.

**Books recommended:-**

1. Keith Davis and William Frederic. C. *Business and Society: Management, Public policy, Ethics*, International student Edition McGraw- Hill Book Co New Delhi
2. Cherunilam Francis: *Business Environment* - Himalaya Publishing House, New Delhi.
3. C.B.Gupta: *Business Organisations and Management*- Sultan Chand, 8th Edition 2013
4. Murthy CSV: *Business Ethics and Corporate Governance*, Himalaya Publishing House
5. N.M.Khandelwal :*Indian Ethos and Values for Managers*
6. R. R. Gaur, R. Sanghal, G. P. Bagaria; *Human Values and Professional Ethics*.
7. Andrew Crane: *Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization*, DIRIC Matteu Oxford University Press, New Delhi.
8. Aswathappa, K: *Essentials of Business Environment*, Himalaya Publishing House, New Delhi.
9. Dutt R. and Sundharam K.P.M.: *Indian Economy*, S. Chand, Delhi.
10. DuttRuddar: *Economic Reforms in India-A Critique*; S. Chand, New Delhi.
11. Misra S.K. and Puri V.K.: *Indian Economy*- Himalaya Publishing House, New Delhi.

**MODEL QUESTION PAPER**  
**19UCA121: Methodology and Perspectives of Business Education**

**Time: 3 Hrs**

**Max. Marks: 80**

**Section – A**

**Answer the following, each in one word to two sentences. Each question carries 1 mark.**

1. What is innovation?
2. Define partnership.
3. What is managerialism?
4. Expand LPG.
5. What is overdraft?
6. Expand GST.
7. What is quality of life?
8. What is HRM?
9. What is observation method?
10. What is meant by case study?

**(10x1 = 10 Marks)**

**Section - B**

**Answer eight of the following. Each question carries 2 marks.**

11. What is meant by “Unlimited Liability”?
12. Explain “Division of Labour”.
13. What are the economic objectives of business?
14. Who are the major stake holders of a business?
15. What is environmental analysis?
16. What is money market?
17. What is meant by retained earnings?
18. What is Customer Relationship Management?
19. What is meant by ‘man power’?
20. What is meant by learning business information?
21. What are the disadvantages of the lecturing method?
22. What are the factors influencing the quality of work life?

**(8x2 = 16Marks)**

**Section - C**

**Answer six of the following. Each question carries 4 marks.**

23. What are the main features of co-operatives?
24. Distinguish between private company and public company.
25. What are the measures used to estimate the economic development of a country?
26. What are the steps in the establishment of a business?
27. Distinguish between equity shares and preference shares.
28. Distinguish between entrepreneur and intrepeneur.
29. Explain briefly the important uses of technology in a business organization.
30. Explain the need and importance of learning business information
31. What are the characteristics of entrepreneurship?

**(6x4 = 24 Marks)**

**Section – D**

**Answer two of the following. Each question carries 15 marks.**

32. Define economic system and discuss the different types of economic systems.
33. Discuss the role of business in the economic development of a country.
34. Explain the various sources available to a company for raising finance.
35. Explain the role of trained manpower in enhancing quality at individual, organizational, and national level.

**(2x15 = 30 Marks)**

## Core Course II

### 19UCA142: ENVIRONMENTAL STUDIES

No. of instructional hours per week: 4

No. of Credits: 3

#### Aim of the course:

To develop knowledge and understanding of the environment and enable the students to contribute towards maintaining and improving the quality of the environment.

#### Course objectives:

1. To enable the students to acquire basic ideas about environment and emerging issues about environmental problems.
2. To give awareness about the need and importance of environmental protection

#### Course Outcome

Contribution towards maintenance and improvement in the quality of geophysical environment by acquiring understanding on the environment, its contemporary status and the need for mending and improvement.

**Module I:** Environmental studies – meaning – scope – importance (4hrs)

**Module II:** Ecology and Ecosystems, Biodiversity and its Conservation, and Natural resources –meaning of ecology – structure and function of an ecosystem – producers – consumers –decomposers – energy flow in the ecosystem – ecological succession- food chain – food webs and ecological pyramids . Ecosystem – concept– types of ecosystems – structure and functions of forest ecosystem, grass land ecosystem- desert ecosystem, aquatic ecosystem. Biodiversity and its conservation- introduction- definition- genetic, species and ecosystem diversity- value of biodiversity – biodiversity at global, national and local levels – India as a mega-diversity nation – hot-spots of diversity – threats to diversity – conservation of diversity in situ,ex-citu. Natural resources- features- air resources, forest resources, water resources, mineral resources, food resources- energy resources, land resources- over exploitation of natural resources- consequences- conservation of natural resources- role of an individual in conservation of natural resources (25 Hrs)

**Module III:** Industry and environment - pollution – environmental pollution – soil pollution – air pollution – water pollution – thermal pollution – noise pollution – causes, effect and control measures – waste management – waste minimisation through cleaner technologies – reuse and recycling - solid waste management. (18hrs)

**Module IV:** Social issues and environment – Unsustainable to sustainable development – urban problems related to energy - water conservation - water harvesting - resettlement and rehabilitation of people- environment ethics-Disaster- Kinds of disasters- Disaster Management – Steps involved in Disaster Management with special reference to different kinds of disasters – Possibility and kind of exposure to disaster in Kollam – Management of such disaster - waste land reclamation-consumerism and waste products. (15 hrs)

**Module V:** Human Population and environment – population growth – variation among nations – population explosion – environment and human health – human rights – value education – Civic senses-Women and child welfare. (10hrs)

*Note:* All students must visit a local area to document environmental issues and prepare a brief report on the same identifying issues involved and suggesting remedies.(This will be a part of the internal marks. i.e. for EVS the internal marks = attendance – 5 marks + test paper – 5 marks + field study report – 10 marks)

#### Books recommended:-

1. Misra.S.P and Pandey .S.N. *Essential Environmental Studies*, Ane Books India, New Delhi.
2. Kiran B. Chokkas and others.*Understanding Environment*, Sage Publications New Delhi.
3. Arumugam N. and Kumaresan V. *Environmental Studies*, Saras Publications, Kanyakumari.
4. Benny Joseph. *Environmental Studies*, Tata McGraw-Hill Publishing Co.Ltd.,New Delhi.

**MODEL QUESTION PAPER**  
**19UCA142: ENVIRONMENTAL STUDIES**

**Time: 3 hrs.**

**Max.Marks: 80**

**Section A**

**Answer all questions. Each question carries one mark.**

1. What is an estuary?
2. The idea of ecological pyramid was developed by whom?
3. What is deforestation?
4. What is nuclear hazard?
5. What is acid rain?
6. Which is the scheme launched by government of India for eco-labelling?
7. What is global warming?
8. What is water shed management?
9. What is disaster management?
10. What is water logging?

**(10 x1 =10)**

**Section B**

**Answer any EIGHT questions. Each question carries two marks.**

11. Briefly explain '*India as a mega diversity nation*'?
12. List any six Human Rights?
13. Differentiate between renewable and non- renewable natural resources?
14. Explain the causes of ecological succession?
15. What do you mean by environmental ethics?
16. Distinguish between food chain and food webs?
17. What are waste lands and how they are classified?
18. What is rain water harvesting? What are the methods of rain water harvesting?
19. Explain any three water borne diseases?
20. What are the strategies to protect the environment from waste products?
21. Distinguish between afforestation and reforestation?
22. What are the effects of dam on forest and tribal people?

**(8x2 =16)**

**Section C**

**Answer any SIX questions. Each question carries 4 marks**

23. Explain the four stages in population growth?
24. What are the different alternate sources of energy?
25. What are the different threats to bio diversity?
26. Explain the desert ecosystem in India?
27. What are the causes of water pollution?
28. What is sustainable development and what are its objectives?
29. Explain the effects of modern agriculture on environment?
30. Distinguish between floods and droughts?
31. Distinguish between in-situ conservation and ex-situ conservation?

**(4x6 =24)**

**Section D**

**Answer any TWO questions. Each question carries 15 marks**

32. What is pollution? State the role of an individual in prevention of pollution?
33. Explain the multi disciplinary nature , objectives, scope and importance of Environmental Studies ?
34. Explain solid waste management?
35. What is ecological pyramid? Explain the different types?

**(2x15=30)**



## Core Course III

### 19UCA143: MANAGEMENT CONCEPTS AND THOUGHT

No: of instructional hours per week: 4

No: of credits: 3

#### Aim of the course:

To provide a comprehensive perspective on management theory and practice

#### Course objectives:

1. To equip learners with knowledge of management concepts and their application in contemporary organizations
2. To facilitate overall understanding of the different dimensions of the management process.

#### Course Outcome

Understanding the basics of the theory of management to develop the rudiments of management practice.

**MODULE-I:** Nature and Evolution of Modern Management - Meaning and Definition of Management-Effective Management- Concept and Need-Qualities and styles of an effective manager-Empowerment style, Participation style, Guidance style -Management skills-Technical, Interpersonal, Conceptual, Diagnostic and Political skills- Mintzberg's Managerial roles- Schools of Management Thought-The Classical School -Human Relations School and the Hawthorne Studies- Behavioural Science School-The Systems School- The Contingency School -Contemporary management Thought-Drucker, Porter, Prahlad, Hamel and Tom Peters (12hrs)

**MODULE-II:** Overview of the Management Process - Planning: Meaning – Definition –Importance-Organizing: Meaning and Definition- Concepts of Authority, Responsibility and Accountability –Delegation and Decentralization - Organization Culture-Types of Organisational Culture-Staffing -Significance of Staffing-Staffing Process(overview only) Directing-Concept-Elements of the Direction function - Controlling- Steps in the Process of Controlling (12 hrs)

**MODULE-III:** Leadership - Meaning - Leadership Qualities- Leadership Styles-Leadership Theories-Trait Theory – Charismatic Leadership Approach - Managerial Grid Theory -Contingency Theory- Fiedler's Model-Situational Leadership Theory -Transactional and Transformational Leadership. (15 hrs)

**MODULE-IV:** Motivation and Communication-Motivation-Meaning and Importance, Intrinsic and Extrinsic motivation, Positive and negative motivation; Motivational Theory-Carrot and stick theory, Maslow's Hierarchy of Human Needs Herzberg's Two Factor theory, Alderfer's ERG theory, Vroom's-Expectancy theory, David McClelland's Need based Motivational Models-Factors determining motivational policy. Communication-Meaning, Need, Process, Types-Verbal, Non-verbal, Visual, Internal, External, Formal, Informal; Barriers to Communication-Physical, psychological, Attitudinal, Semantic, Cross-cultural, Gender; Guidelines for effective communication. (21 hrs)

**MODULE-V:** New Horizons of Management (Conceptual Framework only) TQM-Meaning- Principles of TQM-Deming's 14 points, Barriers to TQM, Customer requirements- The Five Fs- Change Management – Concept and Importance, Knowledge Management- Concept and Importance- Concept of Learning Organisation. (9hrs)

#### Recommended Practicals:

1. Collect Vision/Mission Statements of leading organizations. Examine ways in which elements of these statements are being put into practice.
2. Identify Best Practices of business concerns in your locality with regard to different managerial functions.
3. Study the Reward and Recognition system used by any leading business organization in your local area.
4. Conduct an interview with a successful business leader. Identify the leadership style followed by the leader based on the information collected.
5. Study the Quality Management Practices adopted by any business concern.



**Recommended Books:**

1. Principles of Management, 5/Edn- Tripathi, P.C.McGraw Hill Education Pvt Ltd, New Delhi.
2. Essentials of Management,10/Edn- Harold Koontz, McGraw Hill Education Pvt Ltd, New Delhi.
3. Management Theory and Practice- Mahajan. Ane Books Pvt Ltd, New Delhi
4. Principles of Management:Text and Cases, Bhattacharyya, Pearson Education , New Delhi
5. Principles of Management :Ramaswamy, Himalaya Publishing House, Bangalore.
6. Principles of Management- Govindarajan, PHI Learning, Pvt Ltd, New Delhi.
7. Principles of Management-Gupta Meenakshi
8. Total Quality Management, 2/Edn – CharantimathPoornima M, Pearson Education , New Delhi

**MODEL QUESTION PAPER**  
**19UCA143: MANAGEMENT CONCEPTS AND THOUGHTS**

**Time : 3 Hrs**

**Max Marks: 80**

**SECTION A**

**Answer ALL questions. Each question carries 1 mark**

1. Define Management
2. What do you mean by delegation of authority?
3. What do you mean by organising?
4. What is TQM?
5. What is semantic barrier?
6. What is intrinsic motivation?
7. Define communication
8. What is span of control?
9. What do you mean by authority?
10. What is knowledge management?

(10x1=10)

**SECTION B**

**Answer any EIGHT questions. Each question carries 2 mark**

11. What are the steps in the process of controlling?
12. What is organisation culture?
13. What is charismatic leadership?
14. What is decentralisation?
15. What are hygiene factors?
16. What is Hawthorne studies related to?
17. What is trait theory?
18. What is staffing function?
19. What is vestibule training?
20. What is participative style of management?
21. What is non-verbal communication?
22. What is managerial grid theory?

(8X2=16)

**SECTION C**

**Answer any SIX questions. Each question carries 4 marks**

23. Explain the barriers to TQM
24. What are the different types of organisational culture?
25. Explain Herzberg theory of motivation
26. What are the differences between transactional and transformational leadership?
27. Write a note on Vroom's Expectancy theory
28. What are the elements of directing?
29. Write a note on types of communication
30. What are the different leadership styles
31. What are the steps in the process of decision making?

(6x4=24)

**SECTION D**

**Answer Any TWO questions. Each question carries 15 marks**

32. Explain in detail Leadership theories
33. What are the barriers to effective communication?
34. Explain 'Management as a process'
35. Write a note on 'schools of management thought'

(2x15=30)

## Complementary Course I

### 19UCA131: MANAGERIAL ECONOMICS

No. of instructional hours per week: 4

No. of credits: 3

#### Aim of the course:

To acquaint the students with the application of economics in managerial decision making.

#### Course objectives:

1. To familiarise students with the economic principles and theories underlying various business decisions.
2. To equip the students to apply the economic theories in different business situations.

#### Course Outcome

Developing skills in the application of economic theories in managerial decision making.

**Module I:** Introduction – Economics – managerial economics – distinction between managerialeconomics and traditional economics – characteristics of managerial economics – scope of managerial economics – Application of economic theories in business decisions – role and responsibility of a managerial economist. (12hrs)

**Module II:** Demand Estimation – Demand– elasticity of demand – price – income – advertisement cross – uses – measurement. Demand forecasting – short- term and long- term forecasting – methods of forecasting – forecasting the demand for new products. (15hrs)

**Module III:** Theory of Production – Production function – Cobb Douglas Production function –Laws of production–Law of Diminishing Returns–Law of returns to scale–economies and diseconomies of scale– Isoquant curve – Iso cost curve–optimum combination of inputs. (15hrs)

**Module IV:** Pricing Policy and Practices – Market structures – Perfect competition, Monopoly, Monopolistic competition and Oligopoly (concepts and features only) Pricing objectives – role of cost in pricing – demand factor in pricing – factors to be considered when formulating a pricing policy – cost plus pricing marginal cost pricing – going rate pricing – Breakeven point pricing –Product Line pricing – Pricing of a new product – Pricing over the life cycle of a product. (15hrs)

**Module V:** Business Cycles – Introduction – phases of a business cycle – causes and indicators –Theories of business cycles – control of business cycles. (15hrs)

#### Notes:

1. *Conceive a new product idea, fix a suitable price and justify it. The students may develop the various aspects regarding product features, product content, pricing and promotional strategies. (For module IV).*
2. *Study the growth stages of a company – its origin – vision and mission statement –objectives – market access – expansion and diversification. (For module V).*

#### Books Recommended:

1. Maheswari.K.L and Varshney. *Managerial Economics* ,Sultan Chand &Sons, NewDelhi.
2. Mote V.L, Samuel Paul and Gupta G.S. *Managerial Economics*, Tata McGraw-HillPublishing Co. Ltd., New Delhi.
3. Gupta G.S. *Managerial Economics*, Tata McGraw-Hill Publishing Co. Ltd. NewDelhi.
4. Dwivedi N.D. *Managerial Economics*, Vikas Publishing House, New Delhi.
5. Reddy P.N and Appanniah. H.R.*Principles of Business Economics*, S. Chand &Co.Ltd. New Delhi.

**MODEL QUESTION PAPER**  
**19UCA131: MANAGERIAL ECONOMICS**

**Time : 3 Hrs**

**Max Marks: 80**

**SECTION A**

**Answer all questions. Each question carries 1 mark**

1. What do you mean by marginal cost?
2. What is income elasticity of demand?
3. What is Giffen's paradox?
4. What is Delphi method?
5. What are the phases in business cycle?
6. What is law of demand?
7. What is sunk cost?
8. What is an isoquant curve?
9. What is demonstration effect?
10. What is micro economics?

(10X1=10)

**SECTION B**

**Answer any EIGHT questions. Each question carries 2 mark**

11. What are routine decisions?
12. Define trade cycle
13. What is opportunity cost concept?
14. Explain monopolistic competition
15. Discuss monetary theory of business cycle
16. Discuss resale price maintenance
17. What is meant by price leadership?
18. What is cost output relationship?
19. What is paradox of poverty?
20. Explain Cobb-Douglas production function
21. Distinguish between fixed cost and variable cost
22. Discuss the managerial use of production function

(8x2=16)

**SECTION C**

**Answer any SIX questions. Each question carries 4 marks**

23. Explain the law of returns to scale
24. Bring out the various types of price elasticity?
25. What is the scope of managerial economics?
26. Discuss the necessary conditions for price leadership
27. Explain the exceptions to law of demand
28. Discuss the causes of business cycle
29. Discuss the characteristics of perfect competition
30. Distinguish between managerial economics and traditional economics
31. What are the factors affecting demand?

(6x4=24)

**SECTION D**

**Answer Any TWO questions. Each question carries 15 marks**

32. What is monopolistic competition? How does a firm take its pricing and output decision under it in the short run and long run?
33. What is demand forecasting? Discuss its various steps and factors affecting demand forecasting
34. Explain the variable proportions and mention its uses in decision making process
35. "managerial economics is economics applied in decision making". Discuss

(2x15=30)

## SEMESTER II

### Language Course II

#### 19UEN211.3: ENGLISH GRAMMAR AND COMPOSITION

**Credits: 2**

**Total Lecture Hours: 54 (3/week)**

#### **AIMS AND OBJECTIVES**

The aim of the Course is help students to have a good understanding of English Grammar and Composition. It intends to enable the students produce grammatically and idiomatically correct language.

#### **Course Outcomes:**

On completion of the course, the students should be able to

1. Have an appreciable understanding of English grammar.
2. Produce grammatically and idiomatically correct spoken and written discourse.
3. Spot language errors and correct them.
4. Have a good understanding of modern English grammar.
5. Produce grammatically and idiomatically correct language.
6. Improve their verbal communication skills.
7. Minimise mother tongue influence.
8. Write essays and letters on general topics enabling them to excel in competitive exams
9. Write CVs and Resumes to apply for various posts

#### **COURSE OUTLINES**

##### **Module 1 (1 hour)**

Parts of Speech – Infinitive – gerund – nouns – pronouns- adjectives – verbs – adverbs – prepositions – conjunctions – determiners – Tenses – articles – voices – active – passive. Subject verb agreement

##### **Module 2 (1 hour)**

Sentence types – simple – complex – compound – sentence types based on sense – interrogative – assertive –negative – imperative – exclamatory – modal verbs – reported speech – conditional clauses.

##### **Module 3 (1 hour)**

Précis writing – comprehension – letters – CV – cover letter – reports.

Core Text: Hart, Steven, Aravind R. Nair and Veena Bhambhani. *Embark English for Undergraduates*. CUP, 2016.

#### **Further Reading:**

1. Moothathu, V. K. Concise English Grammar. Oxford University Press, 2012.
2. Leech, Geoffrey et al. English Grammar for Today: A New Introduction.2nd Edition.Palgrave, 2008.
3. Carter, Ronald and Michael McCarthy. Cambridge Grammar of English.CUP, 2006.
4. Greenbaum, Sidney. Oxford English Grammar.Indian Edition. Oxford University Press, 2005.
5. Sinclair, John ed. Collins Cobuild English Grammar. Harper Collins Publishers, 2000.
6. Driscoll, Liz. Common Mistakes at Intermediate and How to Avoid Them.CUP, 2008.
7. Tayfoor, Susanne. Common Mistakes at Upper-intermediate and How to Avoid Them.CUP, 2008.
8. Powell, Debra. Common Mistakes at Advanced Level and How to Avoid Them.CUP, 2008.
9. Burt, Angela. Quick Solutions to Common Errors in English. Macmillan India Limited,2008.
10. Turton. ABC of Common Grammatical Errors. Macmillan India Limited, 2008.
11. Leech, Geoffrey, Jan Svartvik. A Communicative Grammar of English. Third Edition. New Delhi: Pearson Education, 2009.

**MODEL QUESTION PAPER**  
**19UEN211.3: English Grammar and Composition**

Time: **Three hours**

Maximum Marks: **80**

**Section A**

Fill in the blanks as directed. **Answer all the questions.**

1. She plays the violin well,.....? (Add a suitable question tag)
2. The leaves fluttered \_\_\_\_\_ in the breeze. (Use the correct adverbial form of “slight”)
3. Chinese is a language ..... I find difficult. (Fill in with a suitable relative pronoun)
4. Gayathri \_\_\_\_\_ sing at the concert ((Choose will/could))
5. Sanjay has been living here ..... 2000. (Choose for/since)
6. It is a deserted street. (Identify the adjective)
7. Neither of the boys ..... absent. (Choose is/are)
8. Prevention is..... than cure. (Fill in with the suitable comparative)
9. The teacher put the papers ..... the drawer.(Supply a suitable preposition)
10. Pass the salt, please. (Identify the type of sentence)

**(10 x 1 = 10 marks)**

**Section B**

Answer any eight of the following questions as directed:

11. Fill in the blanks using “a”, “an”, “the’ or the “zero article”, wherever they are appropriate  
\_\_\_\_\_ chair I am sitting on is hard. But with \_\_\_\_\_ couple of pillows, I can make myself comfortable.  
Do you mind giving me \_\_\_\_\_ red pillow placed on \_\_\_\_\_ cot there?
12. Correct the following sentences:
  1. Despite of his illness he came to school.
  2. I am still remembering his service.
13. Rewrite the sentences beginning with “It”:
  1. To smoke too much is dangerous.
  2. This problem is not easy to solve.
14. Convert the following sentences as directed:
  1. How cold it is today! (Change into assertive)
  2. She obeys her parents. (Change into a question.)
15. Change into comparative and positive:  
Bangalore is the cleanest city in India.
16. Use the correct form of Question tag:
  1. She expects to meet him at the station.
  2. He hid behind the door.
17. Use the correct tense form of the verbs given in brackets:
  1. He never (talk) while he (drive) a car.
  2. By next year, he..... (complete) this novel and started the next.
18. Rewrite as directed.
  1. She came back. (Put the following adverbs – at six; hurriedly; to her room – in the right order)
  2. She has a ..... ribbon. (Put the following adjectives – blue, long – in the right order)
19. Do as directed.
  1. When I saw her last, she (live) with her aunt. (Use the correct tense form)
  2. He was killed by a robber by a knife. (Correct the sentence)
20. Rewrite as directed
  1. I am interested in cooking, and \_\_\_\_\_ prepare a feast in two hours. (Use can/could)
  2. The thief saw the police. He fled. (Combine the sentences using no sooner . . . than)
21. Rewrite the sentences.
  1. He talks English in a fluent way. (Convert the underlined phrase into an adverb)
  2. He is known for his honesty. (Convert the underlined noun into an adjective)
22. Fill in the blanks with the appropriate adverb or adjective
  1. The drunkards behaved \_\_\_\_\_ towards one another. We are experiencing \_\_\_\_\_ weather today. (rough/roughly)
  2. I can \_\_\_\_\_ understand what you have written. You have to work \_\_\_\_\_ to improve your handwriting. (hard/hardly)

**(8 x 2 = 16 marks)**

### Section C

Answer **any six** questions from the following sections (23 to 31):

23. Correct the following sentences: (All questions should be attempted)
1. The chief guest gave a brilliant speech.
  2. When I entered the room, I found my watch is stolen.
  3. Ooty is notorious for its sceneries.
  4. He carried all his luggages alone.
24. Fill in the blanks with appropriate tense forms  
I \_\_\_\_\_ just \_\_\_\_\_ (finish) my project here in the US. Now I \_\_\_\_\_ (go) back to Nigeria. I \_\_\_\_\_ (stay) there for the rest of my life. It \_\_\_\_\_ (be) summer in Nigeria this time of the year. I \_\_\_\_\_ (know) this but all my life I \_\_\_\_\_ (think) of “overseas” as a cold place of woollen coats and snow. So I \_\_\_\_\_ (buy) the thickest sweaters I could find.
25. Rewrite as directed. (All questions should be attempted)
1. On Teacher’s Day, students of our school handle all the classes (Change into passive)
  2. The Redfort is a very fascinating historical monument in India. (Change into the Comparative Degree)
  3. Among all the professions, medicine is the oldest. (Change into Positive)
  4. Vivek said, “The boys in the room are practicing a song to be sung at the Annual Day”. (Change into indirect speech)
26. Rewrite as directed. (All questions should be attempted)
1. Prakash said, “My parents are coming home tomorrow so I have arranged a party”. (Rewrite into reported speech)
  2. She said, “What a lovely flower!” (Change into indirect speech)
27. Change the voice:
1. The teacher has given a book to Ravi.
  2. The CEO is briefing the Secretary on the corrections to be made in the speech.
  3. My friend stole my watch.
  4. Ravi buys chocolates for me from the newly opened Bakery.
28. Your parents have visited you in your boarding school. Introduce your best friend to your parents.
29. Write five sentences on the “Importance of Value Education Classes”.
30. Write a paragraph on “Reading”.
31. Imagine you are the headmaster of a school. Write a letter to a book distributor regarding the purchase of books for the school library, requesting information about the price, availability of discounts etc.

**(6x 4 = 24 marks)**

### Section D

Answer **any two** of the following:

32. You are Abhisekh Sharma, a postgraduate in Journalism. Prepare a cover letter and resume for the post of Sub-editor in “The Indian Chronicles”, leading English daily.
33. (i) Write a précis on the following passage. (7 marks)
- Differences, big or small, can always be noticed even within a national group, however closely bound together it may be. The essential unity of the group becomes apparent when it is compared to another national group, though often the differences between two adjoining groups fade out or intermingle near the frontiers, and modern developments are tending to produce a certain uniformity everywhere. In ancient and medieval times, the idea of the modern nation was non-existent, and feudal, religious, racial or cultural bonds had more importance. Yet I think that at almost at any time in recorded history an Indian would have felt more or less at home in any part of India and would have felt as a stranger and alien in any other country. He would certainly have felt less of a stranger in countries which had partly adopted its culture or religion. Those who professed religion of non-Indian origin, or, coming to India, settle down here, became distinctively Indian in the course of a few generations, such as Christians, Jews, Parsees, Muslims. Indian converts to some of these religions never ceased to be an Indian on account of their change of faith. They were looked upon in other countries as Indians and foreigners, even though there might have been a community of faith between them. (217 words)
- (ii) Answer the following questions from the passage given above: (8 marks)
- a. Which phenomenon is noticed at the frontiers of different nations?
  - b. What features were prominent in ancient times?
  - c. What happened to the immigrants in India in the course of a few generations?
  - d. What is the quality of Indian converts?
34. Write an essay on “The Role of Media” (Answer in about two to three pages) **(15 marks)**
35. Write a report on the following topic in about 300 words. **(15 marks)**
- Stray dog menace in your locality.**



## Core Course IV

### 19UCA241: FINANCIAL MANAGEMENT

**No. of instructional hours per week: 5**

**No. of credits: 4**

#### **Aim of the course:**

To provide conceptual and analytical insights to make financial decisions skillfully.

#### **Course objectives:**

1. To familiarise the students with the conceptual framework of financial management.
2. To enable the students to understand the practical application of financial management.

**Module I:** - Financial Management– Meaning, Scope, importance – objectives - Key decisions of Financial Management. (10hrs)

**Module II:** - Cost of capital – cost of debt – cost of preference capital – cost of equity – cost of retained earnings – composite cost of capital. (15 Hrs)

**Module III:** - Financing Decision –Sources of Finance (Brief Study only) - Capital structure – meaning, designing capital structure, Optimal Capital Structure, factors determining capital structure –Capital Structure Theories – Net Income Approach, NOI, MM and Traditional –capital gearing – types of Leverage - operating leverage, financial leverage, combined Leverage. (25hrs)

**Module IV:** - Investment and Dividend Decisions– Investment Decisions – meaning, significance, techniques of investment decisions- Capital Budgeting (Theory Only) - Dividend policy – Forms of Dividend- Types of Dividend Policies - Factors determining dividend – Theories of Dividend Policies –Walter’s Model, Gordon and MM -.Stock Splits – Stock repurchase. (20hrs)

**Module V:** - Management of Working Capital – Meaning, Concept, types, determinants – Estimation of working capital requirements – Working Capital Cycle - Management of Cash – Receivables management- Inventory management. (20hrs)

**Recommended structure for preparing question papers for ESE: Theory 60% Problems 40%**

#### **Recommended Practical**

1. Collect the published financial reports of some companies and identify the capital structure, financial structure and capitalization of each company.
2. From the above reports identify the different sources of finance used by each company.
3. Collect the newspaper cuttings related to companies’ dividend policies, dividend decision etc.
4. Illustrate the industry wise working capital cycle of various companies.
5. Identify the modern cash and inventory management techniques used by companies.

#### **Books Recommended:**

1. Shashi. K. Gupta and Sharma R.K. Financial Management, Kalyani Publishers, New Delhi.
2. Pandey.I.M. Financial Management, Vikas Publishing House, New Delhi.
3. Prasanna Chandra .Financial Management, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.
4. Khan. M.Y and Jain. P.K. Financial Management: Text and Problems, Tata McGraw-Hill Co. Ltd., New Delhi.
5. Srivastava.R.M. Financial Management, Pragati Prakashan, Meerut.
6. BhabatoshBanarjee. Fundamentals of Financial Management ,PHI, New Delhi.
7. James C Van Horne. Fundamentals of Financial Management, PHI, New Delhi.
8. Preeti Singh. Fundamentals of Financial Management ,Ane Books Pvt.Ltd. NewDelhi.
9. Kulshestia.R.S. Financial Management, SahityaBhawan Publications, Agra.
10. Sharan.V. Fundamentals of Financial Management, Pearson Education
11. Viswanath.S.R. Financial Management, Sage Publications, New Delhi



**MODEL QUESTION PAPER**  
**19UCA241: FINANCIAL MANAGEMENT**

**Time: 3 Hrs.**

**Max. Marks: 80**

**Section A**

**Answer all questions. Each question carries 1 mark.**

1. What do you mean by Financial Management?
2. What do you mean by EOQ?
3. What do you mean by Accounts receivables?
4. What do you mean by Capital Budgeting?
5. What do you mean by NPV?
6. What do you mean by Payback Period?
7. What do you mean by Capital gearing?
8. What is Financial Leverage?
9. What is Factoring?
10. What do you mean by Commercial Paper?

(1 x 10 = 10 Marks)

**Section B**

**Answer any 8 questions each question carries 2 marks.**

11. Difference between NPV and PI.
12. What do you mean by capital rationing?
13. What are the concepts of working capital?
14. Explain cost of capital?
15. Difference between Capital structure and capitalisation?
16. What do you mean by Liberal dividend policy?
17. What do you mean by VED and FSN?
18. What do you mean by Scrip dividend?
19. What do you mean by Debenture?
20. What are the different types of dividend on the basis of payment mode?
21. What do you mean by Investment decision?
22. What do you mean by Pre-emptive Right?

(2 x 8 = 16 Marks)

**Section C**

**Answer any 6 questions. Each question carries 4 marks.**

23. Compare Profit maximisation with wealth maximisation.
24. What are the characteristics of financial management?
25. Explain the needs of capital budgeting.
26. What are the various factors affecting financing decision?
27. What are the motives for holding cash?
28. Explain Relevant and Irrelevant theories of dividend.
29. Estimated cost of a project is Rs.500,000 the returns after depreciation and tax during the life of the asset is estimated to be Rs.1,50,000, Rs.1,25,000, Rs.1,00,000, Rs. 75,000, Rs.50,000 calculate ARR.
30. A company issues rs.2,50,000, 12% debentures to be redeemed after the expiry of 8 years. Cost of issue is 5% and tax rate is 50%. Compute the cost of debt.
31. The annual estimated cash payment of a firm is Rs.90,000. The fixed cost per transaction is Rs.100 and the interest rate on marketable securities is 5% per annum. Calculate optimum cash balance.

(4 x 6 = 24 Marks)

**Section D**

**Answer any 2 questions. Each question carries 15 marks.**

32. Explain the need and various steps in Capital Budgeting.
33. What are the various sources of finance?
34. What are the determinants of working capital?

35. Prepare an estimate of working capital requirements from the following information of a trading concern.
- a. Projected annual sales 10,000 units
  - b. Selling price per unit Rs.8
  - c. Percentage on net profit on sales 25
  - d. Average credit period allowed to customers 8 weeks
  - e. Average credit period allowed by suppliers 4 weeks
  - f. Average stock holders period of stock of finished goods 12 weeks
  - g. Allow 10% for contingencies

(15 x 2 = 30 Marks)

## Foundation Course II

### 19UCA221: INFORMATICS AND CYBER LAWS

No. of instructional hours per week: 4

No. of credits: 3

#### Aim of the course:

To update and expand informatics skills and attitudes relevant to the emerging knowledge society and to equip the students to effectively utilise the digital knowledge resources.

#### Course objectives:

1. To review the basic concepts and fundamental knowledge in the field of informatics and to create an awareness about the nature of the emerging digital knowledge society and the impact of informatics on business decisions.
2. To create an awareness about the cyber world and cyber regulations.

#### Course Outcome

Developing skills for effective and legitimate utilization of the reaches of ICT particularly in business and management practices.

**Module I:** Overview of Informatics- meaning, feature and importance - Computer networks and Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee and warranty. New development in informatics. (12hrs)

**Module II:** Knowledge Skills for Higher Education- Data, information and knowledge, knowledge management, Internet access methods –Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, open access publishing models, introduction to the use of IT in teaching and learning - Educational softwares, Academic services – INFLIBNET, NICNET, BRNET. (15hrs)

**Module III:** Social Informatics- IT and Society– issues and concerns– digital divide, IT and development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio-computing. Health issues – guidelines for proper usage of computers, internet and mobile phones. E-wastes and green computing, impact of IT on language and culture -localization issues (18hrs)

**Module IV:** CYBER WORLD - Cyber space, information overload, cyber ethics, cyber addictions, Digital Signatures and Digital Certificates – authentication of electronic records- IT Act2000– electronic contracts – electronic evidences (an overview) (12 hrs.)

**Module V:** CYBER CRIMES – Nature and scope of cybercrimes, - cyber offences under IT Act, Cyber Terrorism, Types of Cybercrimes. (15 hrs.)

A skill and knowledge development programme is to be conducted using the help of bank officials/officials of cyber cell.

#### Books Recommended:

1. Ramesh Bangia. *Learning Computer Fundamentals*, Khanna Publishers, New Delhi.
2. Rajaraman, *Introduction to information Technology*, PHI, New Delhi.
3. Alexis Leon & Mathews Leon. *Fundamentals of Information Technology*, Vikas Publishing House, New Delhi.
4. Ramachandran et.al , *Informatics and Cyber laws*, Green Tech Books, Thiruvananthapuram
5. Barbara Wilson. *Information Technology: The Basics*, Thomson Learning.
6. George Beekman, Eugene Rathswohl. *Computer Confluence*, Pearson Education, New Delhi.
7. IT Act 2000,
8. Rohas Nagpal, *IPR & Cyberspace – Indian Perspective*.

**MODEL QUESTION PAPER**  
**19UCA221: INFORMATICS AND CYBER LAW**

**Time: 3 hrs.**

**Max.Marks: 80**

**Section A**

**Answer all questions. Each question carries one mark.**

1. What is URL?
2. What is cloud computing?
3. What is WiMAX?
4. What is reverse blog?
5. What is artificial intelligence?
6. What is spamming?
7. Who is a hacker?
8. What is Trojan horse?
9. What is cybercrime?
10. What is cyber ethics?

**(10 x1 =10)**

**Section B**

**Answer any EIGHT questions. Each question carries two marks.**

11. Differentiate between LAN and MAN.
12. Distinguish between Intranet and Extranet.
13. Which are the different forms of data?
14. What is a blog?
15. What is green computing?
16. What is meant by second level of digital divide?
17. What is cyber space?
18. What do you mean by encryption?
19. What are the objectives of IT Act 2000?
20. What is the penalty for hacking?
21. What are the benefits and limitations of SMS?
22. What is knowledge management?

**(8x2=16)**

**Section C**

**Answer any SIX questions. Each question carries 4 marks**

23. What are the features of IT?
24. What are the advantages and capabilities of internet?
25. What is the use of IT in teaching and learning?
26. Internet is a knowledge repository-Explain.
27. What is the role of IT in development?
28. How IT is beneficial to the disabled?
29. Which are the types of firewall?
30. Write a short note on internet security.
31. Explain the advantages of cyber law.

**(4x6 =24)**

**Section D**

**Answer any TWO questions. Each question carries 15 marks**

32. Explain the role of IT in business.
33. What is cyber security? Explain various security measures adopted to reduce the impact of cyber threat.
34. What is e-mail? What are the advantages and limitations?
35. Write an essay on wireless networking technology.

**(2x15=30)**

## Core Course V

### 19UCA242: FINANCIAL ACCOUNTING - I

No. of instructional hours per week:4

No. of credits: 3

#### Aim of the course:

To equip the students with the preparation of accounts of various business areas.

#### Course Objectives

1. To create awareness of accounts related to dissolution of partnership firms.
2. To acquaint students with the system of accounting for different branches and departments.
3. To enable students to prepare accounts of consignments.

#### Course Outcome

Develop application skills in the practice of accounting in unlike of business divisions.

**Module 1:** Partnership Accounts – Introduction - Dissolution of Partnership Firm- preparation of Realisation Account and Capital Accounts- insolvency of a partner- application of Garner vs. Murray- insolvency of all partners – Gradual realization and Piece meal Distribution- (20 hrs)

**Module 2:** Accounting for consignment- meaning – terminology - Accounting treatment - consignor and consignee- cost price and invoice price methods – valuation and treatment of unsold stock – normal and abnormal loss of stock. (20 hrs)

**Module 3:** Joint venture: Meaning- features - joint venture and partnership – joint venture and consignment- Accounting treatment – various methods - Conversion of consignment to Joint venture. (15 hrs)

**Module 4:** Branch Accounts - meaning, features and types of branch accounting - accounting for dependant branches various methods - accounting for independent branches – incorporation of branch results. (20 hrs)

**Module 5:** Departmental Accounting- meaning - features- advantages- objectives- methods of departmental accounts- allocation and apportionment of departmental expenses- inter departmental transfers - Departmental trading and profit and loss account. (15 hrs)

**Structure for preparing question paper:** Theory 30% Problem 70%

#### Recommended Practicals

1. Visit some branches and identify their accounting methods.
2. Collect data from one or two partnership firms/ joint ventures on the accounting procedure adopted.

#### Books Recommended:

1. Gupta R.L. and Radhaswamy. M. *Advanced Accountancy*, Sultan Chand & Sons, New Delhi.
2. Shukla M.C.,Grewal T.S and Gupta S.C. *Advanced Accounts*, S. Chand & Co. Ltd., New Delhi.
3. Jain S.P. and Narang. K.L. *Advanced Accountancy*, Kalyani Publishers, New Delhi.
4. Naseem Ahmed, Nawab Ali Khan and Gupta M.L. *Fundamentals of Financial Accounting Theory and Practice*, Ane Books Pvt. Ltd., New Delhi.
5. Maheswari S.N. and Maheswari S.K. *Advanced Accountancy*, Vikas Publishing House, New Delhi.

**MODEL QUESTION PAPER**  
**19UCA242: Financial Accounting I**

**Time: 3 hrs.**

**Max. Marks: 80**

SECTION – A

*Answer all questions in one or two sentences. Each question carries 1 mark.*

1. What is book keeping?
2. Mention the causes of depreciation.
3. What is principle of materiality?
4. What is partial repossession?
5. What is passage money?
6. What do you mean by loss of stock policy?
7. What is investment ledger?
8. What is error of commission?
9. What is cum interest quotation?
10. What is deferred revenue expenditure?

**(10x1=10 marks)**

SECTION – B

*Answer any eight questions not exceeding one paragraph. Each question carries 2 marks.*

11. What do you mean by contingent liability?
12. Explain reducing balance method of depreciation.
13. What are the rights of the hire vendor?
14. Mention any four accounting principles.
15. What is address commission? How it is calculated?
16. How do you treat the non-returnable containers with small value?
17. What is insured standing charge?
18. What do you mean by bonus shares? How do you record them in investment accounts?
19. Explain the term average clause.
20. Differentiate between capital expenditure and revenue expenditure?
21. What is adjusted purchase?
22. On 1<sup>st</sup> January, 2018, reserve for doubtful debts account had a balance of Rs. 4,000. On 31<sup>st</sup> December, 2018, sundry debtors amounted to Rs. 80,000. During the year, bad debts written off were Rs. 3,000. A provision of 5% was required for next year. Give journal necessary entries for the above.

**(8x2=16 marks)**

SECTION – C

*Answer any six questions not exceeding 120 words. Each question carries 4 marks.*

23. Explain the sinking fund methods of depreciation.
24. What are the differences between book keeping and accounting?
25. Differentiate between Trial Balance and Balance Sheet.
26. Explain any four adjustments that need to be done at the time of preparation of financial statements.
27. What are the features of hire purchase system?
28. On 1st March 1992, XY Corporation Ltd. purchased Rs. 30,000, 5% Government Stock at Rs. 95 cum-interest. On 1st May 1992, the company sold Rs. 10,000 of Stock at Rs. 97 cum-interest. On 15th December 1992, another Rs. 10,000 Stock was sold at Rs. 93 ex-interest. On 31st December 1992, the closing date of the financial year, the market price of the Stock was Rs. 92.  
Half-yearly interest is received every year as on 30th June and 31st December.  
Prepare investment account in the investment ledger.
29. A fire occurred in the premises of Atul on 25th August, 2018 when a large part of the stock was destroyed. Salvage was Rs 1, 50,000. Atul gives you the following information for the period from 1st April, 2018 to 25th August, 2018:
  - (a) Purchases, Rs 8,05,000.
  - (b) Sales, Rs 9,00,000.
  - (c) Goods costing Rs 5,000 were taken away by Atul for his personal use.
  - (d) Cost price of stock on 1st April, 2011 was Rs 4,00,000.

Over the past few years, Atul has been selling goods at a consistent gross profit margin of 33 $\frac{1}{3}$ %. The insurance policy was for Rs 5,00,000. It included an average clause also.

Atul asks you to prepare a statement of claim to be made on the insurance company.

30. Delhi Tourist Service Ltd. purchased from MarutiUdyog Ltd. a motor van on 1st April 2016 the cash price being Rs 1,64,000. The purchase was on hire purchase basis, Rs 50,000 being paid on the signing of the contract and, thereafter, Rs 50,000 being paid annually on 31st March, for three years, Interest was charged at 15% per annum.

Depreciation was written off at the rate of 25 per cent per annum on the reducing instalment system. Delhi Tourist Service Ltd. closes its books every year on 31st March. Prepare the necessary ledger accounts in the books of Delhi Tourist Service Ltd.

31. A firm sends its products in cases which it purchases at Rs18 each and which are charged to customers at Rs.21 each; if they are returned within two months credit is given at Rs.19. The following are the particulars for the year ended 31/12/2018:

Cases with customers on 01/01/2018(returnable)	5000
Cases with the firm on 01/01/2018	2000
Cases purchased during the year 2018	3000
Cases sent to customers during the year 2018	8000
Cases returned by customers during 2018	7000
Cases sold as scrap for Rs.600	150
Cases with customers as on 31/12/2018(returnable)	4500

Write up cases stock account and cases trading account.

(6x4=24 marks)

#### SECTION – D

*Answer any two questions. Each question carries 15 marks.*

32. Sohini Finance Ltd. has done the following transactions in 12% State Govt. Stock between 1st September 2016 and 30th June 2018 and all these transactions are cum-interest excepting those marked Ex- interest. Interest is payable on 30th June and 31st December.

**The accounting periods ends on 30th June every year:**

- 1.10.2016 – Purchased Rs. 10,000 stock @ Rs. 101.50, brokerage Rs. 1.50  
 1.10.2016 – Purchased Rs. 25,000 stock @ Rs. 102.50, brokerage Rs. 1.50.  
 1.11.2016 – Sold Rs. 15,000 Rs. 104.50, brokerage Rs. 1.50.  
 1.11.2016 – Purchased Rs. 5,000 stock @ Rs. 103.50 (including brokerage).  
 15.1.2017 – Sold Rs. 10,000 stock @ Rs. 106.50, brokerage Rs. 1.50 Ex-interest.  
 1.3.2017 – Sold Rs. 4,000 stock @ Rs. 103.50, brokerage Rs. 1.50.  
 15.7.2017 – Purchased Rs. 15,000 stock @ Rs. 102.50, brokerage Rs. 1.50 Ex-interest.  
 31.3.2018 – Sold Rs. 15,000 stock @ Rs. 105.50, brokerage Rs. 1.50  
 1.5.2018 – Purchased Rs. 2,000 stock @ Rs. 103.50, brokerage Rs. 1.50

Write-up Investment Account in the books of Sohini Finance Ltd., showing the profits and losses on the transactions using FIFO method.

33. X Transport Ltd. purchased from Delhi Motors 3 trucks costing Rs 5,00,000 each on the hire purchase system. Payment was to be made Rs 3,00,000 down and the remainder in 3 equal installments together with interest @ 18% p.a. X Transport Ltd. wrote off depreciation @ 20% on the diminishing balances. It paid the installment due at the end of the first year but could not pay the next. Delhi Motors agreed to leave one truck with the purchaser, adjusting the value of the other 2 trucks against the amount due. The trucks were valued on the basis of 30% depreciation annually on diminishing balances. Prepare the necessary ledger accounts in the books of X Transport Ltd. for 2 years. Also show journal entries for all the transactions taking place on the date of default.

34. Mr. A shopkeeper had prepared the following Trial Balance from the Ledger as on 31<sup>st</sup> March 2018.

	Dr.	Cr.
Purchases	3,10,000	
Sales		4,15,000
Stock of goods as on 1-4-2017	50,000	



Cash in hand	2,100	
Cash at bank	12,000	
Mr. A's capital		2,88,600
Drawings	4,000	
Rates & taxes	5,000	
Salaries	32,000	
Postage and Telephone	11,500	
Salesman's commission	35,000	
Insurance	9,000	
Furniture & Fittings	22,000	
Advertising	17,000	
Printing & stationery	3,000	
Motor car	48,000	
Bad debts	2,000	
Cash discount	4,000	
General expenses	14,000	
Carriage inwards	10,000	
Carriage outward	22,000	
Wages	20,000	
Outstanding Liability for expenses	11,000	
Sundry creditors		40,000
Sundry debtors	1,00,000	
<b>Total</b>	<b>7,43,600</b>	<b>7,43,600</b>

You are required to prepare Trading and Profit and Loss account for the year ended 31<sup>st</sup> march 2018 and Balance Sheet on that date.

- a. Closing stock as on 31<sup>st</sup> March 2018 Rs.1,45,000.
  - b. Mr. A had withdrawn goods worth Rs.5,000 during the year.
  - c. Printing and stationery expenses of Rs. 11,000 relating to 2016-17 accounting year, had not been provided in that year, but was paid in this year by outstanding liabilities.
  - d. Purchases include purchase of furniture worth Rs. 10,000.
  - e. Debtors include Rs. 5,000 bad debt.
  - f. Creditors include a balance of Rs. 4,000 to the credit of L.M. Corporation in respect of which it has been decided to settle with the party to pay only Rs. 1,000.
  - g. Sales include goods worth Rs. 15,000 sent to S.M. & Co. on approval and remaining unsold as on March 31, 2018. The cost of the goods was Rs. 10,000.
  - h. Provision for Bad Debts is to be created at 5% of sundry debtors.
  - i. Depreciate furniture and fittings by 10% and motorcar by 20%.
  - j. The salesmen entitled to a commission of 10% on total sales.
35. S.S. Himalaya set out on a voyage from Kolkota to Mumbai. On December 31, 2016 on which data the accounts are to be closed, return voyage had not been completed. The details for the *entire voyage* to Mumbai and back to Kolkota completed after December 31 were:  
 Freight Rs. 4,00,000; Coal consumption Rs.70,000; stores consumed Rs.30,000; Port charges Rs.15,000; Salaries of the crew Rs.40,000; Depreciation Rs.40,000; Insurance (ship) Rs.20,000; Insurance (freight) Rs.8,000; Primage 10%; Address commission 5%. Only Rs.1,50,000 freight was available on the return journey. Prepare the Voyage Account up to December 31.

(2x15=30 marks)



## Core Course VI

### 19UCA243: BUSINESS REGULATORY FRAMEWORK

No. of instructional hours per week: 4

No. of credits: 3

#### Aim of the course:

To acquaint the students with the legal framework influencing business decisions and operations.

#### Course objective:

1. To provide a brief idea about the framework of Indian business Laws
2. To enable the students to apply the provisions of business laws in business activities

#### Course Outcome

Develop capabilities to be abide by the laws in practicing business activities and obtaining legitimate rights and obligations.

**Module 1:** Introduction to law- Meaning of law- definition of law – importance of law- branches of law – sources of law- mercantile law- importance- sources- other business regulations – statutory and professional-objectives(basic study only) (4 hrs)

**Module 2:** Law of contracts- The Indian Contract Act 1872- definition of contract – law of contracts- nature of contracts- classification- essential elements of a contract- offer and acceptance – considerations- capacity of parties- coercion- undue influence, fraud, mistake,misrepresentation, free consent legality of object and considerations- performance of contract- discharge of contract- breach of contract- remedies for breach of contract. (25 hrs)

**Module 3:** Special contracts- Bailment and pledge- bailment definition- essential elements- rights and duties of bailer and bailee – finder of lost goods. Pledge - essentials- rights and duties of Pawner and Pawnee. Indemnity and guarantee- indemnity –definition- nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee.Law of agency – essentials, kinds of agents- rights and duties agent and principal - creation of agency, termination of agency contract. (15 hrs)

**Module 4:** Sale of Goods Act 1930-meaning of contract of sale- formation of contract of sale – Goods and their classification- condition and warranties- transfer of property in goods- performance of contract of sale-unpaid seller and his rights. (8 hrs)

**Module 5:** Regulatory authorities - salient features and functions, IRDA,TRAI,Intellectual Property Rights - meaning – patent rights- trademarks- copy rights-plagiarism. Right to Information Act, 2005- objects of the Act- information to be disclosed by public authorities- exemption from disclosure of information- request for obtaining information- Central Information Commission- State Information Commission- powers and functions of Information Commission. (20 hrs)

#### Recommended Practical

1. Prepare model of a (a) Power of Attorney Contract (b) Indemnity Bond (c) Contract of Guarantee
2. Collect newspaper cuttings relating to Right to Information Act, TRAI and Intellectual Property Rights, with special focus on recent legal judgments.
3. Prepare a Model RTI Application for obtaining information under the Right to Information Act.

#### Books Recommended

1. Kapoor. N .D, *Business law*, Sultan Chand and Sons
2. Chandha P.R, *Business law*gajotia, New Delhi
3. Garg K.C, V.K Surendran, Mahesh Sharma and Chawla R.C, *Business regulatory frame work*, Kalyani Publishers, New Delhi
4. Tulsian P.C, *Business Laws*, Tata McGraw-Hill publishing Co.Ltd, New Delhi
5. B S Moshal, *Modern Business law*,Ane books, New Delhi
6. Awathar Singh, *Company Law*, Eastern Law Books
7. BARE Acts: *Contract Act, Sale of Goods Act, RTI Act 2005 IRDA, TRAI*

**MODEL QUESTION PAPER**  
**19UCA243: Business Regulatory Framework**

**Time: 3 hrs.**

**Max.Marks: 80**

**Section A**

**Answer all questions. Each question carries one mark.**

1. Define contract.
2. What is duress?
3. What is non-gratuitous bailment?
4. What is frustration?
5. What is quasi contract?
6. What is a pledge?
7. What is trade mark?
8. What is caveat emptor?
9. Who is a del credere agent?
10. What is TRAI?

**(10 x1 =10)**

**Section B**

**Answer any EIGHT questions. Each question carries two marks.**

11. Distinguish between jus in rem and jus in personam.
12. What is accord and satisfaction?
13. Define consideration.
14. What are the main objectives of IRDA Act?
15. Distinguish between pledge and bailment.
16. Mere silence is not fraud-what are the exceptions?
17. Distinguish between sub agent and substituted agent.
18. Distinguish between fraud and misrepresentation.
19. Who are the persons disqualified by law from entering in to a contract?
20. What are the different kinds of reciprocal promises?
21. What is the object of RTI Act?
22. Name the sources of Business Law?

**(8x2=16)**

**Section C**

**Answer any SIX questions. Each question carries 4 marks**

23. "No consideration no contracts" What are the exceptions?
24. Explain pledge by non-owner.
25. Explain the different types of mistake.
26. Explain the procedure for getting copy right.
27. What are the rights and duties of a bailee?
28. What are the exceptions to the rule privity of contract?
29. What are the rights and duties of an agent?
30. Explain the WTO classification of Intellectual Property Rights?
31. Explain the rule of "Nemo dat quod non habet" and its exceptions.

**(4x6 =24)**

**Section D**

**Answer any TWO questions. Each question carries 15 marks**

32. Explain the essential elements of a valid contract.
33. What are the remedies for a breach of contract?
34. What are the rights of an unpaid seller?
35. What are the methods of discharge of contract?

**(2x15=30)**

**Complementary Course II**  
**19UCA231: BUSINESS MATHEMATICS**

**No. of instructional hours per week: 4**

**No. of Credits: 3**

**Aim of the Study:** To enable students to acquire knowledge in applying basic mathematical tools in practical business decisions.

**Objectives:**

1. To familiarise the students with the basic mathematical tools.
2. To impart skills in applying mathematical tools in business practice

**Course Outcome**

Developing applications skills in mathematics to enable the participant in business decision making. Facilitate the right choice of mathematical tool in decision making and research.

**Module1:-** Number sense:- fractions and mixed numbers and their operations, percentage, comparing and ordering fractions and decimals, changing from decimals to percentage and decimals to fractions, calculating and converting percentages, fractions and decimals, unit conversions, order of operations in Mathematics, bar diagram and pie diagram, interpreting graphical representations. Permutations and Combinations (an overview). (12 hours)

**Module 2:** Matrix: - Matrices– Matrix operations ( addition, subtraction, constant multiplication and multiplication)- Determinants-Minors and cofactors-ad joint -Inverse of a Matrix, solving linear equation with matrix using Cramer’s Rule and Inverse- Set theory: definition-Null set- Subset-Power set-Equal set-Union, Intersection etc. (15 hours)

**Module 3:** - Basic Algebra: Linear equation- simultaneous linear equations: solution Formulation of Linear Programming; Graphical method of solution; Problem relating two variables including the case of mixed constraints; cases having no solution. Simplex Method: Solution of problems up to three variables; Solution for cases of mixed constraints; Duality and post optimality. (18 hours)

**Module 4:** - Mathematical application in business: -Depreciation- methods of depreciation, partial year depreciation and changes in estimates, accelerated depreciation methods. Payroll cost calculations, Property tax calculations, exchange rates and currency conversion. (12 hours)

**Module 5:** - Mathematics for Financial Analysis: - Present and Future Value: Calculating the time value of money; Value of an Annuity and Present value of an annuity; pricing cost: markup relation and break-even pricing; financial ratio-calculation and analysis; dividend and interest calculation on investments. (15 hours)

**Reference Books:**

1. *Mathematics for Economics and Finance:* Martin Anthony, Norman Biggs, Cambridge low price editions, 2000.
2. *Business Mathematics:* D.C. Sancheti, V.K. Kapoor, Sultan Chand & Sons Publications, 2006.
3. *Business Mathematics,* J.K. Singh, Himalaya Publishing House.
4. *Mathematics for Business and Economics:* J.D. Gupta, P.K. Gupta, Man Mohan, Tata McGrawHill Publishing Company Ltd.
5. *Mathematics of Finance:* 2<sup>nd</sup> Edition Schaum’s Outline Series Peter Zima, Robert Browns Tata McGrawHill Publishing Company Ltd
6. *Business Mathematics:* Dr. AmarnathDikshit& Dr. Jinendra Kumar Jain.
7. *Business Mathematics:* Bari – New Literature publishing company, Mumbai
8. *Mathematics for Economics and Business:* RS Bhardwaj, 2010,Excel Books
9. *Business Mathematics:*Zameerudin, Qazi, V.K. Khanna & S.K. Bhambri, Vikas Publishing House Pvt. Ltd, New Delhi.
10. *Operations Research:* V K Kapoor, Sultan Chand & Sons Publications

**MODEL QUESTION PAPER**  
**19UCA231: Business Mathematics**

**Time: 3 hrs.**

**Max.Marks: 80**

**Section A**

**Answer all questions. Each question carries one mark.**

1. A sum of money at simple interest amounts to Rs. 815 in 3 years and to Rs. 854 in 4 years. Find the sum.
2. Out of 7 consonants and 4 vowels, how many words of 3 consonants and 2 vowels can be formed?
3. A student has to obtain 33% of the total marks to pass. He got 125 marks and failed by 40 marks. Compute the maximum marks.
4. An agent, gets a commission of 2.5% on the sales of cloth. If on a certain day, he gets Rs. 12.50 as commission, Find the amount of the cloth sold through him on that day.
5. If 2 tables and 3 chairs cost Rs, 3500 and 3 tables and 2 chairs cost Rs. 4000, then how much does a table cost?
6. Let A and B be two finite sets such that  $n(A) = 20$ ,  $n(B) = 28$  and  $n(A \cup B) = 36$ , find  $n(A \cap B)$ .
7. A sum of money grows at 10% compound interest in 4 years to Rs. 32800. Find the sum invested.
8. A Machine depreciates at 5% in the first year, 10% in the second, 15% in the third and 20% in the fourth year. Find the average rate of depreciation.
9. A invested some money in 10% stock at 96. If B wants to invest in an equally good 12% stock, how much stock he must purchase?
10. A shopkeeper cheats to the extent of 10% while buying and selling, by using false weights. Find his total gain.

**(10x1=10)**

**Section B**

**Answer any EIGHT questions. Each question carries two marks.**

11. In a flight of 600 km, an aircraft was slowed down due to bad weather. Its average speed for the trip was reduced by 200 km/hr and the time of flight increased by 30 minutes. The duration of the flight is:
12. A committee of 5 persons is to be formed from 6 men and 4 women. In how many ways can this be done when at least 2 women are included ?
13. The ratio of earnings of A and B is 4:5. If the earnings of A increase by 20% and the earnings of B decrease by 20%, the new ratio of their earnings becomes 6:5. What are A's earnings?
14. A trader mixes 26 kg of rice at Rs. 20 per kg with 30 kg of rice of other variety at Rs. 36 per kg and sells the mixture at Rs. 30 per kg. His profit percent is:
15. Simplify and find 'x'  
 $48\sqrt{x} + 32\sqrt{x} = 320$
16. There are 30 students in a class. Among them, 8 students are learning both English and French. A total of 18 students are learning English. If every student is learning at least one language, how many students are learning French in total? Solve using Venn diagram.
17. Construct a 2 X 2 matrix  $A = [a_{ij}]$ , whose elements are given by  $a_{ij}$
18. Find X and Y, if  $X + Y =$  and  $X - Y =$
19. A Shopkeeper sells two articles at Rs.1000 each, making a profit of 20% on the first article and a loss of 20% on the second article. Find the net Profit or loss that he makes?
20. If  $A = \{1,2,3,4\}$ ,  $B = \{2,4,6,8\}$ , and  $U = \{1,2,3,4,5,6,7,8\}$ , Compare  $A - B$  and  $A$
21. If  $P = \{\text{multiples of 3 between 1 and 20}\}$  and  $Q = \{\text{even natural numbers upto 15}\}$ . Find the intersection of the two given set P and set Q.
22. Abhinav scores 80% in physics and 66% in chemistry and the maximum marks of both the papers are 100. what percent does he score in maths which is of 200 marks, if he scores 80% marks in all the three subjects?

**(8x2 =16)**

**Section C**

**Answer any SIX questions. Each question carries 4 marks**

23. In a City, 35% of the population is composed of migrants, 20% of whom are from rural areas. Of the local population, 48% is female while this figure for rural and urban migrants is 30% and 40% respectively. If the total population of the city is 728400, what is its female

24. In an examination, 34% of the students failed in Mathematics and 42% failed in English. If 20% of the students failed in both the subjects, then the percentage of students who passed in both the subjects was :
25. Every year before the festive season, a shopkeeper increases the price of the product by 35% and then introduces two successive discounts of 10% and 15% respectively. What is the percentage loss and percentage gain ?
26. Consider the counting numbers  $\{1, 2, 3, 4, 5, 6, 7, 8, 9\}$ . Let  $A = \{1, 3, 5, 7, 9\}$ ,  $B = \{2, 4, 6, 8\}$ ,  $C = \{3, 5\}$ ,  $D = \{2, 4, 6, 8\}$
- Find  $A \cup B$ .  $\{A \cup B\}$
  - Find  $A \cap B$ .  $\{A \cap B\}$
  - Find  $A'$ .  $\{A'\}$
  - Find  $B \cap C$ .
27. Let  $U = \{1, 2, 3, 4, 5, 6, 7, 8, 9\}$ ,  $A = \{1, 2, 3, 4\}$  and  $B = \{2, 4, 6, 8\}$ .
- Find  $A'$
  - Find  $B'$
- If  $A = \{1, 3, 5\}$ ,  $B = \{3, 5, 6\}$  and  $C = \{1, 3, 7\}$
- Verify that  $A \cup (B \cap C) = (A \cup B) \cap (A \cup C)$
  - Verify  $A \cap (B \cup C) = (A \cap B) \cup (A \cap C)$
28. Mr. X's monthly income is \$ 14400. The monthly expenses of his family on various items are given below.

Item	Rent	Food	Clothing	Education	Savings
Expenditure (in Dollar)	4000	5400	2800	1800	400

Represent the above data by a pie chart.

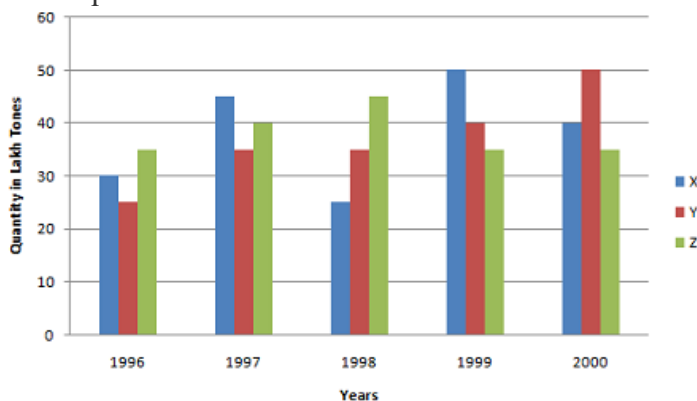
29. A firm is engaged in producing two products A and B. Each unit of product A requires three Kg of raw material and two labour hours for processing, whereas each unit of B requires 2 Kg of raw material and 3 labours of the same type. Every day, the firm has an availability of 60 Kgs of raw material and 96 labour hours. One unit of product A, when sold yields Rs.50 and one unit of product B, when sold yields Rs.40 as profit. Formulate this as a LPP and obtain the standard form. Do not solve it.
30. Find the values of  $x$ , if
- $$\begin{vmatrix} 2 & 4 \\ 5 & 1 \end{vmatrix} = \begin{vmatrix} 2x & 4 \\ 6 & x \end{vmatrix}$$
31. a. In a box, there are 5 black pens, 3 white pens and 4 red pens. In how many ways can 2 black pens, 2 white pens and 2 red pens be chosen?
- b. A Committee of 5 persons is to be formed from a group of 6 gentlemen and 4 ladies. In how many ways can this be done if the committee is to include at least one lady?
32. A Shopkeeper charges sales tax of  $x\%$  upto Rs.2,000 and above it he charges  $y\%$ . A customer pays total tax of Rs 320, when he purchases the goods worth Rs. 6,000 and he pays the total tax of Rs. 680 for the goods worth Rs. 12,000. Find the value of  $(x-y)$

(4x6 =24)

### Section D

Answer any TWO questions. Each question carries 15 marks

33. Production of paper (in lakh tonnes) by three companies X, Y and Z over the years. Study the graph and answer the questions that follow.



- What is the difference between the production of company Z in 1998 and company Y in 1996?
- What is the ratio of the average production of company X in the period 1998-2000 to the average production of company Y in the same period?

- iii. What is the percentage increase in the production of company Y from 1996 to 1999?
- iv. The average production for five years was maximum for which company?
- v. In which year was the percentage of production of company Z to the production of company Y the maximum?
34. a. Solve the following system of equations by matrix method  
 $x - y + z = 4$ ,  $x - 2y - 2z = 9$ ,  $2x + y + 3z = 1$
- b. Find x if,  

$$[x \ -5 \ -1] \begin{bmatrix} 1 & 0 & 2 \\ 0 & 2 & 1 \\ 2 & 0 & 3 \end{bmatrix} \begin{bmatrix} x \\ 4 \\ 1 \end{bmatrix} = 0$$
- c. If  

$$A = \begin{bmatrix} 3 & -2 \\ 4 & -2 \end{bmatrix} \text{ and } I = \begin{bmatrix} 1 & 0 \\ 0 & 1 \end{bmatrix},$$
 find k so that  $A^2 = kA - 2I$
35. Food A contains 20 units of vitamin X and 40 units of vitamin Y per gram. Food B contains 30 units each of vitamin X and Y. The daily minimum human requirement of vitamin X and Y are 900 and 1200 units respectively. How many grams of each type of food should be consumed so as to minimize the cost if food A costs Rs.60 per gram and food B costs Rs. 80 per gram. **Solve by simplex method.**
36. a. Mr. Gupta borrowed a sum of money on compound interest. What will be the amount to be repaid
- if he is repaying the entire amount at the end of 2 years?
  - The rate of interest is 5 p.c.p.a.
  - Simple interest fetched on the same amount in one year is Rs. 600.
  - The amount borrowed is 10 times the simple interest in 2 years.
- b. Mr. Shankar spends 25% of his monthly salary on household expenditure, 20% of the remaining on children's education, and the remaining is equally invested in three different schemes. If the amount invested in each scheme is Rs.5600, what is the monthly salary of Shanker?  
**(10+5=15)**  
**(2x15=30)**



**SEMESTER III**  
**Core Course VII**  
**19UCA341: PROJECT FINANCE**

**No of instructional hours per week: 4**

**No. of credits: 3**

**Aim-**

To provide an understanding of the process and issues relating to project preparation, appraisal, administration, review and monitoring of projects.

**Course Objectives:**

1. To familiarise the students with the types of project appraisal, risk analysis, project financing costing and valuing;
2. To provide an overview of global project appraisal issues.

**Module 1:** Project Finance - Concept - Overview of project finance, project life cycle and its impact on the feasibility – Project identification and formulation – Different types of projects under BMRED (Balancing, Modernization, Replacement, Expansion and Diversification) – Considerations involved in decision under each of these types – Macro parameters in project selection – Different considerations for project under private, public and joint sectors – Project formulation: preparation of project profile, project report – Broad criteria for pre-investment decisions. (12hrs)

**Module 2:** Project appraisal - Different types of appraisal – Technical, economic, organizational and managerial, commercial and financial – Financial techniques for project appraisal and feasibility – discounted cash flow and non-discounted cash flow methods – Social cost benefit analysis and economic rate of return – Non-financial justification of project appraisal. (12 hrs)

**Module 3:** Project Risk Analysis - Risk Analysis in Capital Investment Decisions –Concept of Risk – Types of Risk – Measurement of Risk – Method of Incorporating Risk into Capital Budgeting – Monte Carlo Simulation – Deal structuring through risk identification, assessment and mitigation – Managing Project Risks. (18 hrs)

**Module 4:** Project Financing - Pattern of financing – Sources of finance –conventional and alternative finance - Impact of taxation – Public loans – Foreign aid – Public sector project financing – Role of tax planning in project financing –Loan Syndication – Various debt instruments and innovative Structures – Equator principles – securitizing project loans – PPP Models of Project Finance – PPP and CPPP models – Management Agreements – Leasing, DBO,BOT,BOO, Privatization – Infrastructure Project Financing (18 hrs)

**Module 5:** Global Projects– Issues - World Bank Project Reports - Project Initiation and Resource Allocation – Importance of Economic Allocation of Resources – Process of Resource Allocation at the Corporate Level, at Business Unit Level – Political and Currency Risk Analysis. (12 hrs)

**Recommended Practicals**

1. Identify some business projects and classify them on the basis of their nature.
2. Develop a business Plan for a small scale project with imaginary figures and assess the economic feasibility.
3. Prepare a Project Report related to any business.
4. Visit some business units and collect data on the methods adopted for financing at different stages.

**Books Recommended**

1. Finnerty, John D (2007), Project Financing: Asset Based Financial Engineering, 2nd Ed. John Wiley & Sons Inc.
2. Chandra, Prasanna (2006), Projects: Planning, Analysis, Financing, Implementation, and Review, 6th Ed., Tata McGraw Hill.
3. Nevitt, Peter K., Fabozzi, Frank J. (2000), Project Financing, 7th Ed. Euromoney Books.
4. Benjamin, C. (2003), Modern Project Finance: A Casebook, John Wiley & Sons, Inc. • 5.Grundy, Tony (2003), Strategic Project Management, 1st ed. PA (I) Pvt. Ltd.

**MODEL QUESTION PAPER**  
**19UCA341: Project Finance**

**Time: 3 hrs.**

**Max.Marks: 80**

**Section A**

**Answer all questions. Each question carries one mark.**

1. What do you mean by Social Cost Benefit Analysis?
2. What is project identification?
3. What do you mean by a Turn Key Project?
4. What do you mean by Market Feasibility?
5. What are Zero coupon Bonds?
6. What do you mean by sealed bid pricing?
7. What is meant by BOT?
8. What is E-V rule?
9. What do you mean by Resource allocation?
10. What do you mean by PLC?

**(10x1=10)**

**Section B**

**Answer any EIGHT questions. Each question carries two marks.**

11. What are the objectives of SIDBI?
12. What is a DPR?
13. Name the financial resources of SFC?
14. Write a note on infrastructural project.
15. Explain project incubation.
16. What do you mean by documentation charges?
17. Differentiate debentures from bonds
18. What are discounted cash flow techniques?
19. What do you mean by Loan syndication?
20. What do you mean by Sensitivity Analysis?
21. What is an International Project? Cite an example.
22. Show how NPV is superior to IRR.

**(8x2 =16)**

**Section C**

**Answer any SIX questions. Each question carries 4 marks**

23. What are the main problems in project formulation?
24. Explain the different types of projects under Public Private and Joint sectors?
25. How CE Approach is superior to RADR?
26. What are the objectives of preparing a project report?
27. Explain the different types of projects.
28. Write a note on project feasibility analysis.
29. Explain simulation analysis
30. Explain the concept of cost of capital and the determination of risk adjusted discount rate.
31. Explain venture capital financing

**(6x4 =24)**

**Section D**

**Answer any TWO questions. Each question carries 15 marks**

32. Explain various steps in preparation of DPR
33. From the following projects, find out which project is better  
Investment in project A Rs. 500000, Project B Rs 650000, assume a cost of capital of 10%  
Life of project is 3 years  
Cash flows: Project A 100000, 250000 and 300000 respectively for the first second and third year. And for project B 200000, 350000 and 500000 respectively.  
Depreciation may be calculated under straight line method.  
Each project has a scrap value of Rs. 50000
34. Explain the role and functions of development financial institutions
35. Explain the different stages in the life cycle of a project.

**(2x15=30)**



## Core Course VIII

### 19UCA342: ENTREPRENEURSHIP DEVELOPMENT

No of instructional hours per week: 4

No. of credits: 3

#### Aim of the Course:

To equip the students to have a practical insight for becoming an entrepreneur

#### Course Objectives:

1. To familiarize the students with the latest programmes of Government in promoting small and medium industries.
2. To impart knowledge regarding starting of new ventures.

#### Course Outcome

Create and nurture rudimentary skills in developing innovative business ideas and the implementation thereon.

**Module I:** Entrepreneurial Competencies:- Entrepreneurship - concept-Entrepreneurship as a career-Entrepreneurial Personality-characteristics of a successful entrepreneur- qualities and skills of successful entrepreneur-classification of entrepreneur-Entrepreneurial Functions-factors affecting entrepreneurial growth- women entrepreneurs- problems. (12 Hrs)

**Module II:** Entrepreneurial Environment: - Business Environment-Role of family and Society-Entrepreneurship Development - Training and other Support Organizational Services- phases of EDP -Central and State Govt Industrial Policies and Regulations-MSME Act 2006. (15 hrs)

**Module III:** Business Plan And Feasibility Study: - Sources of Project Idea-Feasibility Study-Criteria for Selection of Project-techniques for Project appraisal-preparation of Feasibility Report- Profile Preparation -matching Entrepreneur with the Project-Feasibility Report Preparation and Evaluation Criteria-factors affecting Project Development. (15 hrs)

**Module IV:** Project Report Preparation: - Project Report-Requirements of a good report- General Principles of a Good Report-Performa of a Project Report (15 hrs)

**Module V:**Launching of Small Business: - Finance and Human Resource Mobilization- Operations Planning-Market and Channel Selection-Growth Strategies-Product Launching-Incubation, Venture Capital, startups-Techno parks-Industrial Estates-Incentives-Institutional Support Subsidies-DIC-SIDBI-SISI-KVIC-NIESBUD-Single window - Margin Money-Seed Capital-Registration- Industrial Sickness - Causes and Prevention - Rehabilitation - Effective Management of Small Business. (15 hrs)

Skill Development Programme: Experience sharing by experts from industry and/or by Alumni to be conducted.

#### Recommended Practicals:

1. Interview a local entrepreneur and acquire practical knowledge in starting business.
2. Visit any institution supporting entrepreneurship and prepare visit report.
3. Generate unique project ideas and prepare feasibility report.
4. Prepare a project report for establishing a new business.

#### Books Recommended

1. Vasanth Desai, *Small Business Entrepreneurship*, Himalaya Publications
2. SangramKeshraiMohanty, *Fundamentals of Entrepreneurship*, PHI, New Delhi.
3. Sontakki C N, *Project Management*, Kalyani Publishers, Ludhiana.
4. MSME Act 2006
5. Peter F. Drucker- *Innovation and Entrepreneurship*
6. Nandan H. *Fundamentals of Entrepreneurship*, PHI, New Delhi
7. Shukla M. B. *Entrepreneurship and small Business Management*, Kitab Mahal Allahabad
8. Sangam Keshrai Mohanty. *Fundamentals of Entrepreneurship*, PHI, New Delhi.

**MODEL QUESTION PAPER**  
**19UCA342: ENTREPRENEURSHIP DEVELOPMENT**

**Time: 3 hrs.**

**Max.Marks: 80**

**Section A**

**Answer all questions. Each question carries one mark.**

1. Who is responsible for presenting the Union Budget before the Parliament?
2. Who announced the Industrial policy of India for the first time?
3. What is TRYSEM?
4. What is de-registration ?
5. SIDBI refers to .....
6. What is NIESBUD
7. What is mixed economy?
8. What is bounty?
9. What do you mean by gestation period?
10. What is BIFR

**(10 x1 =10)**

**Section B**

**Answer any EIGHT questions. Each question carries two marks.**

11. Define business environment
12. What is tax holiday?
13. What is industrial estate?
14. What are the problems faced by women entrepreneurs?
15. State the demographic factors and its impact on business
16. What are the social objectives of business?
17. Define MSME.
18. What is Task Environment?
19. What is EDP?
20. What is Seed capital?
21. What do you mean by self help groups?
22. What do you mean by feasibility study?

**(7x2 =14)**

**Section C**

**Answer any SIX questions. Each question carries 4 marks**

23. What do you mean by Economic environment of business?
24. What are the problems faced by SSI units?
25. What are the factors to be considered while selecting business location?
26. What do you meant by industrial sickness?
27. What do you mean by KITCO?
28. Explain the relationship between entrepreneur and business environment
29. What do you mean by green channel scheme?
30. What is KINFRA?
31. Explain the problems of women entrepreneurs in India.

**(4x6 =24)**

**Section D**

**Answer any TWO questions. Each question carries 15 marks**

32. Define business environment. Explain its various types
33. Briefly explain the procedure of starting SSI units.
34. Explain the schemes offered by KVIB and KFC
35. Explain the provisions of MSME act 2006.

**(2x15=30)**

## Core Course IX

### 19UCA343: FINANCIAL ACCOUNTING - II

No. of instructional hours per week: 5

No. of credits: 4

#### Course Objectives

1. To familiarize the students with different methods of depreciation.
2. To equip the students to prepare the accounts of specialised business enterprises.

#### Course Outcome

Strengthen fundamental principles of accounting and to familiarize the application of different methods of depreciation. Also imparts the pros and cons of accounting system in different types of business situations.

**Module 1 - (A) Accounts from incomplete records** – statement of affairs method – conversion method.

**(B) Depreciation Accounting-** Meaning -Fixed and reducing balance methods with adjustments – change of methods – asset disposal – Depreciation fund method - (20 hrs)

**Module 2- Accounts of Hire Purchase and Installment purchase system-** Meaning – difference between Hire Purchase and Installment- Accounting entries in the books of purchaser and vendor Default and repossession – Installment system – Entries in the books purchaser and seller. (15 hrs)

**Module 3- Voyage, Packages and containers accounts** –Voyage Accounts Meaning- Advantages- Preparation of voyage accounts- Voyage in progress – Accounting for packages and containers –Accounting treatment – Containers trading account- Containers provision account. (12 hrs)

**Module 4- Investment Accounts-** Fixed income bearing securities- Variable income bearing securities- Purpose of Investment ledger-Cum Interest- Ex Interest- Difference- Columnar Investment Accounts- Adjustment for Equity shares Investment accounts- Dividend received-Bonus share- Right Shares. (12 Hrs)

**Module 5- Insurance Claims-** Types of risks- preparation of statement to ascertain value of stock on the date of fire – Treatment of salvage – valuation of stocks prior to date of fire — Treatment of Average Clause, Treatment of Abnormal items Claims for loss of stock- Average Clause- Journal entries- calculation of Amount of Claim- Loss of Profits on insurance (13Hrs)

**Recommended Structure of questions for ESE:-.** Theory 30% Problem 70%

#### Recommended Practicals:

1. Collection of details of Repossessed Assets which were sold on hire purchase system and making a presentation on their actual accounting treatment.
2. Collection and evaluation of the statements from insurance companies to ascertain the value of stock at the date of fire and to understand the settlement.

#### Books Recommended

1. Gupta R. L. and Radhaswamy .M. *Advanced Accounting* , Sultan Chand & Sons , New Delhi.
2. Shukla M. C .Grewal .T. S. and S.C. Gupta. *Advanced Accounts* S. Chand &Co. Ltd. New Delhi.
3. Jain S.P. and Narang K. L. *Financial Accounting* , Kalyani Publishers , New Delhi.
4. NaseemAhmed ,Nawab Ali Khan and Gupta . M. L. *Fundamentals of Financial Accounting Theory and Practice* ,Ane Books Pvt . L td.New Delhi.
5. 5. A Mukharjee and M Hanif ,*Modern Accountancy*, TATA McGraw Hill Publishing Company Ltd. New Delhi.

**MODEL QUESTION PAPER**  
**19UCA343: Financial Accounting II**

**Time: 3 hrs.**

**Max. Marks: 80**

**Section A**

**Answer all questions. Each question carries one mark.**

1. What is branch adjustment account?
2. What is realization account?
3. What is shareholders agreement?
4. What is del-credere commission?
5. Define cash in transit
6. What is meant by inter departmental transfer?
7. How is abnormal gain calculated?
8. Who is a consignee?
9. What is stock reserve?
10. What is co-ventures account?

(10 x1 =10)

**Section B**

**Answer any EIGHT questions. Each question carries two marks.**

11. Name the method of keeping the departmental accounts?
12. What is Garner Vs. Murray Rule? State whether this rule is applicable in India.
13. List the accounts prepared under stock and debtors system.
14. What is piecemeal distribution in partnership accounting?
15. What is dependent branch?
16. How the following indirect expenses are apportioned amongst different departments:
  - i. Depreciation
  - ii. Advertisement
  - iii. Discount allowed
  - iv. Establishment expenses
17. What do you mean by Memorandum Joint Venture Account?
18. Distinguish between sales and consignment
19. What is unrealized profit in departmental accounts?
20. What are the different types of branches?
21. Give journal entry in the books of consignor on consignee accepts the bill of exchange.
22. What is Surplus Capital Method?

(8x2 =16)

**Section C**

**Answer any SIX questions. Each question carries 4 marks**

23. Distinguish between branch account and departmental accounts?
24. Give the entries for incorporating branch trial balance in H.O books under partial consolidation method.
25. Enumerate any four circumstances under which a firm can be dissolved.
26. How will you deal with 'Normal Loss of Stock':
  - (a) Under Debtors Method
  - (b) Under Stock and Debtors Method.
27. Differentiate between Joint venture a/c and Joint venture with co-venturer a/c
28. Give the necessary journal entries in each of the following alternative cases:
  - a) Realization expenses were Rs2,000
  - b) Realization expenses amounting to Rs2,000 paid by a partner X
  - c) X, a partner agreed to take over the responsibility of completing dissolution at an agreed remuneration of Rs2,000 and to bear all realization expenses. Actual realization expenses amounted to Rs 900 were paid by him.
29. Amar and Akbar entered into joint venture for the sale of a consignment of goods at March 2019, profit and losses to be shared equally. Amar paid Rs. 20,000 for goods purchased and consigned to Akbar for Sale. He paid Rs. 800 for freight, Rs. 700 for brokerage and Rs. 200 for sundry expenses. Akbar received these goods and paid Rs. 600 for octroi, Rs. 200 for warehouse and Rs. 180 for insurance. He sold the whole consignment for Rs. 32,000.  
You are required to pass general entries, joint venture account **and prepare co-venturers' accounts.**
30. The book value of assets (other than Cash and Bank) transferred to Realization Account was Rs2,00,000. 50% of the assets were taken over by a partner 'A' at a discount of 20%. 40% of the remaining were sold off at a profit 30%. Give journal entries to record the realization of assets.

31. From the following information, prepare Branch A/c in the books of head Office and Head Office A/c in the books of the branch for the year 2019.

Opening balance of Branch A/c (Dr)	Rs60,000
Goods sent to branch during the year	Rs5,20,000
Goods returned by branch to HO	Rs10,000
Cash remitted to branch	Rs1,18,000
Cash sent by HO to branch	Rs20,000

(4x6 =24)

### Section D

Answer any TWO questions. Each question carries 15 marks

32. Kamal Agencies has two departments A and B. Following details are available.

	A	B
	Rs	Rs
Opening stock	30,000	14,000
Closing stock	42,000	13,000
Purchases	1,12,000	2,23,000
Sales to outsiders	3,55,000	4,82,000
Salaries	10,000	16,000
Wages	12,000	15,000
Transfer of goods from Dept A to B	50,000	50,000

The entire closing stock of Dept A represent goods transferred from Dept A to Dept B at cost plus 25%. Administrative expenses of the business Rs50,000 to be apportioned in the ratio of 1:4.

Prepare departmental Trading and P/L A/c and a General P/L A/c.

33. Kings Footwear opened a Branch at Calcutta. Goods are invoiced to the branch at cost plus 20%. From the following figures ascertain the profit or losses made at the branch.

Goods sent to branch (at invoice price)		Rs 30,000
Cash sent to branch for expenses		Rs 5,000
Sales:		
Cash	Rs18,000	
Credit	<u>Rs14,000</u>	Rs 32,000
Cash received from debtors		Rs 10,500
Discount allowed to debtors		Rs 200
Goods returned by debtors		Rs 300
Closing stock (at invoice price)		Rs4,200
Liability for the branch expenses at the close		Rs 100

34. The following is the Balance Sheet of A, B and C on 31<sup>st</sup> March 2019:

Liabilities	Rs	Assets	Rs
Creditors	20,000	Cash	6,000
General Reserve	15,000	Stock	20,000
Capital Accounts:		Plant and tools	20,000
A	25,000	Sundry Debtors	10,000
B	15,000	Furniture	10,000
		C's Capital-Overdrawn	9,000
	<u>75,000</u>		<u>75,000</u>

C is insolvent but his estate pays Rs2,000. It is decided to wound up the partnership. The assets realized as follows: Sundry debtors 75%; Furniture 30% less; Stock 80% and Plant and Tools, 25% less. The costs of winding up came to Rs3,500. Give accounts to close the books of the firm

i) if the capitals are fixed

ii) if the capitals are fluctuating.

35. Titan Sugar Factory of Delhi, consigned to Mr. Sam of Gujarat 400 bags of sugar at Rs50 per bag. They also paid cartage, freight, etc. Rs250. The consignor drew on consignee as an advance against the consignment at 3 months for Rs7,000 which they discounted at their bank at 5% per annum. The consignee sold off the goods and rendered an account sales showing that the goods realized Rs13,000, out of which he deducted his charges amounting to Rs100 and his commission at 5%.

Pass journal entries in respect of the above transactions in the books of consignor as well as the consignee

(2x15=30)

## Core Course X

### 19UCA344: COMPANY ADMINISTRATION

No: of Instructional Hrs per week – 4

No: of credits: 3

#### Objectives:

1. To familiarize the students about the salient provisions of Indian Companies Act 2013.
2. To acquaint the students with Management and Administration of Companies, Compliance requirements, investigation into the affairs of the company and Winding up procedure.

#### Course Outcome

Develop knowledge and application skills of the Companies Act 2013 in the various stages of the life cycle of a company.

**Module I:** Introduction to Company Law: - Definition. Types of Companies-Public Company-Private Company-One man Company-Government Company-Guarantee Company-Incorporation of companies-Memorandum of Association-Articles of Association-Table F and its contents. (15Hrs.)

**Module II:** Management and Administration:- Constitution of Board of Directors- - Appointment – functions and responsibilities of Board of Directors - Board Committees- Audit Committee--Board Meetings- General Body Meetings- Voting- Quorum- Minutes- Proxy- Resolutions—Special—Ordinary—By circulation—e-resolution. (15Hrs)

**Module II:** Disclosure and Transparency: - Annual return- Boards report- report on AGM- Promoters holdings- Interested directors- Related party disclosures- Online Filing of Documents- Directors' Identification Number. (15Hrs)

**Module IV:** Compliances, Governance and CSR – Key managerial Personnel – Secretarial Audit – Corporate Social Responsibility – Responsibilities and challenges of Company Secretary. (15Hrs)

**Module V:** Winding Up: -Voluntary Winding up- Winding Up by National Company Law Tribunal- Winding Up by Liquidators- Summary Procedure for Liquidation. (12 Hrs)

#### Recommended Practicals

1. Prepare Model Notice and Minutes for different types of Company Meetings:
  - a. Statutory Meeting
  - b. Annual General Meeting
  - c. Extra-ordinary General Meeting
2. Prepare a record compiling all the essential documents needed at various stages of the formation of a Public Limited Company
3. Visit a company in your locality for which CSR compliance is mandatory under requirements of the Companies Act, 2013. Collect details of their CSR Action Plans and CSR initiatives implemented by them and prepare a report.

#### References

1. *Indian Companies Act 2013*
2. *Elements of Company Law-* N.D. Kapoor, Sultan Chand and Sons, New Delhi
3. *The Company Law-* Avatar Singh
4. *Company Law-* Majumdar.
5. Kuchal M C, *Secretarial Practice*, Vikas Publications, New Delhi.



**MODEL QUESTION PAPER**  
**19UCA344: Company Administration**

**Time: 3 Hours**

**Max. Marks: 80**

**Section A**

**Answer all questions. Each question carries 1 mark**

1. Who is a Contributory?
2. What is a Loophole Agendum?
3. Write any two benefits of CSR?
4. Who is a promoter?
5. What is a Poll?
6. What is Board's Report?
7. What do you mean by the term 'Minutes'?
8. Define a share?
9. What is Statement in lieu of Prospectus?
10. What is meant by Certificate of Incorporation?

**(10 x 1 = 10 Marks)**

**Section B**

**Answer any eight questions. Each question carries 2 marks**

11. What is Secretarial Audit?
12. What is a Defunct Company?
13. Who is a Proxy?
14. What is extra ordinary general meeting?
15. What is NCLT?
16. Write any four differences between a company and a partnership?
17. What do you mean by a foreign company?
18. Who is called a whole-time director?
19. What is meant by winding up of a company?
20. What is Table F?
21. What is a Quorum?
22. What is meant by casual vacancy?

**(8 x 2 = 16 Marks)**

**Section C**

**Answer any six questions. Each question carries 4 marks**

23. What are the objectives of Corporate Governance?
24. What are the requisites for convening a valid meeting?
25. Write a note on OPC.
26. What is DIN? What are the statutory provisions regarding DIN?
27. Define a company. Explain its features.
28. What is Resolution? Briefly explain different types of resolutions.
29. Briefly explain the liabilities of a director.
30. What is doctrine of indoor management? What are its exceptions?
31. What are the circumstances under which a company can be wound up by the Tribunal?

**(6 x 4 = 24 Marks)**

**Section D**

**Answer any two questions. Each question carries 15 marks**

32. What is CSR? Explain the arguments for and against CSR.
33. Briefly explain different types of company meetings.
34. What is voluntary winding up? Explain in detail the procedure for voluntary winding up.
35. What is Memorandum of Association? Explain its contents.

**(2 x 15 = 30 Marks)**

## Core Course XI

### 19UCA345: COMPUTER APPLICATION FOR PUBLICATIONS

No. of instructional hours per week: 5 (1 hour theory and 4 hrs practical)

No. of credits: 4

#### Aim of the study:

To update and expand skills in electronic data processing and computer application in business operations.

#### Course objectives:

1. To give functional knowledge in the field of free software.
2. To develop practical skills in document preparation, publishing and business presentation.

**Module I:** Free software - meaning uses advantages. LaTeX Introduction – Basic commands of LaTeX, Page Creation, Header-Footer Settings, Exporting, Graph Setting, Picture management, Photo Enlargement etc. (25hrs)

**Module II: Word processing** - Opening Microsoft Word, Word Adjusting, adding or deleting text, selecting blocks of text, copying text, moving text, search and replace, Saving, editing and designing a document, character formatting and style, page formatting – headers, footers, page numbers, bullets, margin settings and column, justifying of text, line spacing, tab settings, automating tasks, creating tables – entering text into tables, inserting rows and columns in the table, deleting a row and column from the table formatting the text in the table. (10hrs)

**Module III:** Advanced uses of MS Word - Mail Merge – creating the main document, creating a mail merge document, modifying the records in the data source, merging the main document with the data, sending the merged document to the printer. Creating documents using templates - Adding and removing digital signatures in documents (15hrs)

**Module IV:** Adobe InDesign – creation and opening, working, setting defaults and preferences, viewing pages, using toolbox, working with text and graphics, moving between pages, adding and deleting pages, naming and saving a file. (20 Hrs)

**Module V: Microsoft PowerPoint** - Introduction, creating presentations – using auto content wizard, using templates, using blank presentation, formatting background, adding sounds, slide show, slide sorter, setting animation, slide transition, setting intervals, saving and printing, presentations, adding and playing audio clips in presentations, creating hyperlinks in presentations, converting the presentations into a video clip (an overview only) (20 hrs.)

#### Recommended Practical

1. Latex – creation of documents, picture creation, graphics, photo enlargement etc.
2. Word Processing – creation, editing, formatting and printing of documents (orders, memos, circulars and other formal and informal documents); creation of tables and editing of tables; inserting of images; diagrams and audio clips; mail merge, adding digital signatures in documents
3. Creating presentations with proper animation and slide transition with hyperlinks (add proper sounds and images in the slides).
4. Creation and designing Pages in Adobe InDesign

#### Books Recommended:

1. Cox et.al, 2007. *MS Office step by step*, PHI, New Delhi.
2. George Gratzer *First steps in LaTeX*
3. Stefan Kottwitz. *LaTeX Beginner's Guide*
4. George Gratzer *Practical LaTeX*
5. Michael, *Adobe InDesign Styles: How to create better, faster, Text and Layouts*
6. Pariah S Burke, *Mastering InDesign CS5 for Print Design and Production*



**MODEL QUESTION PAPER**  
**19UCA345: COMPUTER APPLICATION FOR PUBLICATION**

**Duration: 3 Hours**

**Max Marks: 80**

**Section-A**

**(Answer all questions. Each question carries 1 mark)**

1. To select a complete document, use the ----- keyboard shortcut.
2. When you cut and paste something, it is temporarily transferred to ----.
3. Which type of justification aligns text on both the right and left margins of a document?
4. To save a document for the first time ----- option is used.
5. A red line under a word in a word document means that there is ----- error.
6. Every word document contains ----- and ----- areas where you can put a document title, author name and page number.
7. Give two examples of hardware?
8. Define software?
9. What do you mean by free software?
10. Which device stores data?

**(10×1=10)**

**Section-B**

**(Answer any eight questions. Each question carries 2 marks)**

11. What is Thesaurus?
12. What are the different techniques to select a text?
13. What are the buttons used in formatting a text?
14. What are the steps to rectify grammatical error in a word document?
15. What is mail merge?
16. What is Digital Signature?
17. Describe Clipboard.
18. Write the shortcut keys for i. changing text to be bold ii. Copying text?
19. Write the significant benefits of open source software.
20. What is word processing?
21. How to start libre office writer?
22. How to change Font in Page Maker?

**(8×2=16)**

**Section-C**

**(Answer any 6 questions. Each question carries 4 marks)**

23. i. How to save a word document?  
ii. How to save word document as a PDF file?
24. How to insert  
i. Header and footer.                      ii. Page number.
25. Write the steps to create Digital signature.
26. Explain application software and system software?
27. Explain the procedure to insert a table in a Writer document.
28. Is it possible to take printout of the handouts in power point? If yes, explain how?
29. Explain paragraph formatting in PageMaker.
30. Why is timing required between slides in PowerPoint?
31. What are the advantages of Linux?

**(6×4=24)**

**Section-D**

**(Answer any 2 questions. Each question carries 15 marks each)**

32. Explain the steps involved in mail merge.
33. Write steps for:
  - i. Merging cells
  - ii. Adding borders
  - iii. Delete rows and columns
  - iv. Creating template.
34. Write some commonly used versions of Linux.
35. Explain the advantages of libreoffice.

**(2×15=30)**

## Complementary Course III

### 19UCA331 - E-Business

No of instructional Hours per week: 4

No. of credits: 3

#### Aim of the Course:

To expose the students to e- business and its potentialities.

#### Course Objectives:

1. To provide students a clear-cut idea of e-commerce and e-business and their types and models.
2. To acquaint students with some innovative e-business systems.
3. To impart knowledge on the basics of starting online business.

#### Course Outcome

Equip with the reach and scope of E-Business and to enable the participants to cope with the developments in the practice of business using ICT.

**Module 1:** E-Business - meaning- Types - Models – benefits and limitations of e-Business, E-Commerce – Models – e business vs. ecommerce, internet marketing and e-Tailing, E-Marketplace – types and features, E- Auction – types. (18Hours)

**Module 2:** E-business Systems (basic concept only)

Integration of e-business suits – ERP, e-SCM, CRM, e-procurement, e-payment. (12 hours)

**Module 3:** e-Business Application

E-Tourism, online employment and job market, online real estate, online publishing and e-books, online banking and personal finance, e-grocers, e-shopping, online delivery of digital products, entertainment and media. E-learning and online education (14 hours)

**Module 4:** E-Governance Meaning, Definition, Models – G2G, G2B, G2C. ICT & E- Governance, Benefits and risks of E-Governance. Successful e-governance initiatives in Kerala and other Indian states. E-citizen, E-service – e-filing, E-society. (18 hours)

**Module 5:** Launching a successful online Business and EC projects -Requirements, funding options, processes, techniques, and website design (theory only). (10 hours)

#### Reference books

1. *Electronic Commerce: A Managerial Perspective*, Turban, E. et al., Prentice Hall
2. *Electronic Business and Electronic Commerce Management*, Dave Chaffey, Prentice Hall
3. *E-learning Tools and Technologies*: Horton and Horton, Wiley Publishing
4. *Electronic Commerce*, Bharat Bhaskar. Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
5. *E-Governance*, Pankaj Sharma. APH Publishing Corporation, New Delhi
6. *E-Business Fundamentals*, Bansal S.K. APH Publishing Corporation, New Delhi.

**MODEL QUESTION PAPER**  
**19UCA331: E - Business**

**Time: 3 Hours**

**Max. Marks: 80**

**Section A**

**Answer all questions. Each question carries 1 mark**

1. What is ERP?
2. What is e - tailing?
3. What is e - banking?
4. What is e - filing?
5. What is online shopping?
6. What is e - market place?
7. What is G2G?
8. What do you mean by online auction?
9. Who is an e - citizen?
10. What is EPOS?

**(10 x 1 = 10 Marks)**

**Section B**

**Answer any eight questions. Each question carries 2 marks**

11. Distinguish e - commerce from e - business.
12. Write any four features of e - market place.
13. What are the risks involved in e - payment?
14. What is CRM?
15. What are the benefits of online tourism?
16. What are e - books?
17. What do you mean by e - governance?
18. What is e - procurement?
19. What are the risks involved in e - governance activities?
20. Write any four differences between traditional marketing and online marketing.
21. What are the components of e - business system?
22. What is e - service?

**(8 x 2 = 16 Marks)**

**Section C**

**Answer any six questions. Each question carries 4 marks**

23. Explain the limitations of e - business.
24. Explain the benefits of online education.
25. What are the steps involved in e - procurement?
26. Explain various e - banking services.
27. Explain the e - business models based on revenue.
28. What are the different types of e - market places?
29. Write a short note on online employment.
30. What are the components of ERP?
31. What are the funding options available for e - business projects?

**(6 x 4 = 24 Marks)**

**Section D**

**Answer any two questions. Each question carries 15 marks**

32. Explain in detail the e - governance initiatives of Kerala.
33. Briefly explain different types auctions. Also explain the risks involved in online auction.
34. Explain the requirements for launching successful e - business projects.
35. Explain various e - business applications.

**(2 x 15 = 30 Marks)**

## SEMESTER IV

### Core Course XII

#### 19UCA441: FINANCIAL SERVICES IN INDIA

No. of instructional hours per week 4

No. of credits: 4

#### **Aim:**

To provide a general awareness about the financial services

#### **Objective:**

To familiarize the students with the structure and functioning of financial service sector in India.

**Module 1:** Introduction to Financial services- Meaning-Role of financial services in Indian Financial system-developments-classification (10 hours)

**Module 2:** Fund based financial services-Venture Capital – features, types, process, growth and major players in the Indian market. Leasing- types, advantages, limitations-Leasing institutions in India, Factoring-objectives, features, types. Forfeiting (Concept only), Infrastructure financing features, types, Housing Finance- features, types, institutions-NHB- securitization process.(20 Hrs)

**Module 3:** Other Fund based Financial Services: Hire purchase – features – institutions – operators, Installment – features, Insurance – type of insurance – Schemes – Modern trends in insurance sector. Mutual Funds- definition and meaning, organization structure in India-trust-sponsors- trustees, AMC; types of Schemes, NAV, Advantage and disadvantages of Investment in Mutual Fund; growth and present position of mutual fund business in India, SIP. (15 Hours)

**Module 4:** – Fee based financial services: – Merchant banking – Functions – Classification- role in primary and secondary markets -Regulation of Merchant banking in India- major players-- Underwriting- meaning- types- role in primary market- liability calculation-advantages- major players.Portfolio management services - Meaning – portfolio selection – maintenance – revision evaluation. (20 Hours)

**Module 5:** Credit rating – objectives – Significance -credit rating methodology and factors – advantages -Credit rating agencies in India. Foreign rating agencies (a brief study only). Individual credit worthiness-The Credit Information Bureau (India) Limited (CIBIL) (7 Hours)

#### **Recommended practical**

1. Prepare a mutual fund monitor and gain table with fund size, latest NAV, period wise Absolute return and CAGR return. Plot the data in to a diagram.
2. Compile the data of securitization made in India for the last three years and present it in a table format.

#### **Books Recommended:**

1. Gupta N.K and Monika Chopra .Financial Markets, Institutions and Services, Ane Books India, New Delhi.
2. YogeshMaheswari .Investment Management, PHI, New Delhi.
3. Kevin S. Security Analysis and Portfolio Management, PHI, New Delhi.
4. AvadhaniV.A .Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi.
5. Donald M. Fischer and Ronald J. Jordon.Security Analysis and Portfolio Management, PHI, New Delhi.
6. BholeL.M .Financial Markets and Institutions, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
7. Bharathi. V. Pathak. Indian Financial System, Pearson Education, New Delhi.
8. VasanthDesai .Indian Financial System, Himalaya Publishing House, New Delhi.
9. Khan M.Y. Financial Services, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
10. Dr S Guruswamy. Merchant banking and financial services, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.

**MODEL QUESTION PAPER**  
**19UCA441: FINANCIAL SERVICES IN INDIA**

**Time: 3 Hours**

**Max. Marks: 80**

**Section A**

**Answer all questions. Each question carries 1 mark**

1. Who are angel investors?
2. What is credit syndication?
3. What is micro insurance?
4. What is securitization?
5. What is balloon leasing?
6. What is split interest?
7. What is corporate counselling?
8. What do you mean by financial services?
9. What is de-mat?
10. What is EMI?

**(10 X 1 = 10 Marks)**

**Section B**

**Answer any eight questions. Each question carries 2 marks**

11. What is hire purchase?
12. What are bridge loans?
13. Distinguish lessor from lessee.
14. What is barratry?
15. What are MBOs?
16. What is merchant banking?
17. What do you mean by surrender of insurance policy?
18. What do you mean by housing finance?
19. What is SPV?
20. What are the differences between assignment and nomination?
21. Write any four objectives of HUDCO.
22. What is AMC?

**(8 X 2 = 16 Marks)**

**Section C**

**Answer any six questions. Each question carries 4 marks**

23. Distinguish financial lease from operating lease.
24. Write a note on NHB.
25. What are the recent trends in Indian insurance sector?
26. What are the advantages of venture capital?
27. Explain the principles of insurance.
28. Briefly explain the challenges faced by the financial service sector.
29. Explain the benefits of securitization.
30. Briefly explain different types of mutual funds.
31. Distinguish commercial banking from merchant banking.

**(6X 4 = 24 Marks)**

**Section D**

**Answer any two questions. Each question carries 15 marks**

32. What is leasing? What are the advantages and disadvantages of leasing to the lessor and lessee?
33. Explain in detail the responsibilities of merchant bankers.
34. Explain different stages of venture capital finance.
35. Explain in detail different types of credit rating agencies.

**(2X 15 = 30 Marks)**

## Core Course XIII

### 19UCA442: INDIAN FINANCIAL MARKET

No. of instructional hours per week 4

No. of credits: 3

#### Aim:

To provide an in-depth knowledge on Financial Market and its Operations

#### Course Objectives:

To provide a clear-cut idea about the functioning of Indian Financial Market in general and Capital market operations in particular.

#### Course Outcome

Creating apparent awareness on the financial and capital market in India particularly the structure, regulations and financial services.

**Module 1:** Financial System in India- Financial System-meaning-components-Financial market – meaning – structure of financial market– Institutional structure - Capital market - Meaning -Instruments- Equity debt and hybrid - IDR,ADR,GDR– Classification – Primary and secondary – Structure – Industrial securities market – Govt. Securities market – Market for mortgages. Money market-meaning, instruments- features- present scenario.  
(12 hours)

**Module 2:** Primary Market - Methods of floatation of capital – Public issue – IPO – FPO - Procedure of public issue – Book building process – Fixed price issue Vs Book building- Green shoe-option-ASBA – Private placement- Role of intermediaries -present scenario  
(10 hours)

**Module 3:** Secondary Market and Auxiliary institutions – Demutualisation - Functions of stock exchange – Securities traded in the stock exchange –Dematerialization of securities – Major stock exchanges in India – BSE\_ NSE – Listing – Trading procedure – Online trading – Clearing and settlement – Rolling settlement – Investment Vs Speculation- types of speculators – Role of intermediaries- Unfair trade practices in the stock exchange – Membership in stock exchange - stock market indices-large, medium, small, sectoral – Price quotes, Effective return, Real return, Yield, YTM, YTC, Annualized return, EPS, PE Ratio and Market capitalization . Depositories-Rating agencies- Current scenario of Indian stock market -  
(25 hours)

**Module 4:** – Derivatives - Meaning - Types of derivatives – Commodity vs financial derivatives- Forwards – Futures – Options – Swaps - Trading mechanism  
(15 hours)

**Module 5:** – Regulatory framework of financial market- Securities Contract (Regulation) Act (Basics only) - Role and functions of SEBI – regulatory functions – developmental functions – Investor protection fund – purpose – operation, FEMA (relevant provisions only) Foreign Investment and its regulation, Significance and role of foreign investments, Foreign direct investment and present position of FDI in India.  
(10hours)

#### Recommended practical

1. Collect and compile the data of capital raised by the Indian companies from the primary market during the last three years, document the related papers of any one of the company and present the relevant details in a table format
2. Compile and compare Nifty/Sensex for last two years with any one of the constituent stock on monthly average price basis, find out standard deviation or variance and plot it on a graph.
3. Prepare a report on trading mechanism after visiting DP/Relevant website.

#### Books Recommended:

1. Khan M.Y. Indian Financial System Tata McGraw Hill Publishing Co. Ltd., New Delhi
2. Dr S Guruswamy, *Merchant Banking and Financial services*, Tata McGraw-Hill Publishing Co.Ltd.New Delhi.
3. PreethiSingh .*Dynamics of Indian Financial System*, Ane Books Pvt. Ltd., New Delhi.
4. Sojikumar.K and Alex Mathew .*Indian Financial System and Markets*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
5. Kevin S .*Security Analysis and Portfolio Management* ,PHI, New Delhi
6. Bharathi V. Pathak .*Indian Financial System* , Pearson Education,Noida.
7. Gupta S. L. Financial derivatives Theory, Concepts and Problems, Prentice hall of indiaPvt.Ltd.



**MODEL QUESTION PAPER**  
**19UCA442: INDIAN FINANCIAL MARKET**

**Time: 3 hrs.**

**Max.Marks: 80**

**Section A**

**Answer all questions. Each question carries one mark.**

1. What is money market?
2. What do you mean by Call money market?
3. What do you mean by book building?
4. What do you mean by forward contract?
5. Who is depository?
6. What is forward market?
7. What is price band?
8. What is IPO?
9. What is ESPO?
10. What is primary market?

**(10 x1 =10)**

**Section B**

**Answer any EIGHT questions. Each question carries two marks.**

11. What do you mean by double option?
12. What do you mean by insider trading?
13. What is private placement?
14. What is price band?
15. What do you mean by wash sales?
16. What do you mean by blank transfer/
17. What do you mean by listing?
18. Differentiate investor and speculator.
19. What is secondary market?
20. What is Group B shares?
21. What do you mean by rolling settlement?
22. What do you mean by straddle?

**(7x2 =14)**

**Section C**

**Answer any SIX questions. Each question carries 4 marks**

23. What do you mean by dematerialisation?
24. What are the services of NSDL?
25. What are the objectives of futures?
26. Explain the different types of underwriting?
27. What are the components of money market?
28. What are the advantages of option trading?
29. What is GSO? What are the steps in GSO mechanism
30. What are the advantages of Certificate of deposit?
31. Give a note on market for financial guarantee.

**(4x6 =24)**

**Section D**

**Answer any TWO questions. Each question carries 15 marks**

32. Explain the methods and procedure of public issue.
33. What do you mean by derivatives? Explain the different types of derivatives.
34. What do you mean by stock exchange? What are the functions of stock exchange?
35. What do you mean by capital market? What are the main factors that contributed to the Indian capital

**(2x15=30)**

## Core Course XIV

### 19UCA443: BANKING AND INSURANCE

Number of instructional hours per week: 4

Number of Credits: 3

#### Aim of the course:

To expose the students to the changing scenario of Indian banking and Insurance.

#### Course objectives:

1. To provide a basic knowledge about the theory and practice of banking
2. To provide a basic understanding of Insurance business.
3. To familiarize the students with the changing scenario of Indian Banking and Insurance.

#### Course Outcome

To develop conceptual and application skills on the pros and cons of modern banking and insurance industry.

**Module I:** Banking- functions -Liquidity management- credit creation- Banking and non- banking functions-CORE bank solutions- Retail bank product and services-Mergers in banking- Central bank system-Central banks in different countries - Role of RBI- General policies of RBI. (15hrs)

**Module II:** Banking Practice: Banker – customer – Definition as per Banking Regulation- – Relationship between banker and customer – General and special relationship – Negotiable instruments – differences between transferability and negotiability- Asset liability management–opening and operation of accounts by special types of customers – minor, married woman, firms, company. (20 hrs)

**Module III:** Innovations and Reforms in Banking:- E-banking - ECS - EFT – RTGS-NEFT-SWIFT-Unified payment interface -Mobile Banking – Shift from plastic money - Apps based banking - Internet banking-Digital banking-, virtual banking- small banking- Post office banking- green banking- Recovery of Debts due to Banks and Financial Institutions Act, 1993 (DRT Act), SARFAESI, Payment & Settlements Act, 2007, Banking Ombudsman. Basel reforms- Capital adequacy norms- NPA management- Payment Banks. (20 hrs)

**Module IV:** Introduction to Insurance: Meaning of risk-Classification of risk-features of insurable risk-Meaning and functions of Insurance-Importance of Insurance - classification of insurance business in India-Life – General - fire, accident, asset, medical, home, commercial travel, rural, and marine -Underwriting-meaning-procedure of life Insurance and Non-Life Insurance-Insurance premium-Insurance documents. (20 hrs)

**Module V:** Insurance Claims and regulations-Meaning-Importance-types of claims-Procedure of settlement of Life Insurance claims and Non-Life Insurance claim-Privatization of insurance industry-FDI in insurance – Bancassurance - IRDA regulations (15 hrs)

#### Recommended Practical

1. Collect application forms for opening Account in banks and make a presentation in class.
2. Study the Internet banking and,Mobile banking procedure and document it.
3. Collect cheques with different types of crossing and examine the differences.
4. Collect model Insurance Policy documents- Life/ Generaland identify different conditions and implications.

#### Books Recommended:

1. Sundaram K.P.M and Varshney P.N. *Banking Theory Law and Practice*, Sultan Chand & Sons, New Delhi.
2. MaheswariS.N .*Banking Theory Law and Practice*, Kalyani Publishers New Delhi.
3. Sekhar K.C. *Banking Theory Law and Practice*, Vikas Publishing House, New Delhi.
4. Gordon E. and Natarajan K. *Banking Theory Law and Practice*, Himalaya Publishing House, Mumbai.
5. Lall Nigam B.M. *Banking Law and Practice*, Konark Publishers Pvt. Ltd., New Delhi.
6. Radhaswami M. *Practical Banking*, Sultan Chand & Sons, New Delhi.
7. Dekock .*Central Banking*, Crosby Lockwood Staples, London.
8. O P Agarwal,*Principles and practice of insurance*.
9. M N Mishra, and S B Mishra :*Insurance Principles and Practice*, , S. Chand Publishers.



**MODEL QUESTION PAPER**  
**19UCA443: BANKING AND INSURANCE**

**Time: 3 hrs.**

**Max.Marks: 80**

**Section A**

**Answer all questions. Each question carries one mark.**

1. Define scheduled bank
2. What is truncated cheque?
3. What do you mean by financial inclusion?
4. What is payment in due course?
5. What is core banking?
6. What is money at call?
7. What is sans recourse endorsement?
8. What is credit multiplier?
9. What is differential interest rate scheme?
10. What do you mean by ways and advances?

**(10 x1 =10)**

**Section B**

**Answer any EIGHT questions. Each question carries two marks.**

11. What do you mean by Basel norms?
12. What is Insurable risk?
13. What is Garnishee order?
14. What is minimum reserve system?
15. What is Banassurance?
16. What do mean by green banking?
17. What is anomalous mortgage?
18. What is No Frill Account?
19. What is NEFT?
20. What is MICR?
21. What is bank rate?
22. What is KYC norms
23. What do you mean by digital banking?

**(7x2 =14)**

**Section C**

**Answer any SIX questions. Each question carries 4 marks**

24. Briefly explain the banker's right to set off.
25. Briefly explain the debtor- creditor relationship between banker and customer.
26. Briefly explain the procedure of filing complaint against banking ombudsman.
27. Explain the duties and responsibilities of a collecting banker.
28. Explain the nationalization of commercial banks.
29. Explain the different classification of insurance business in India.
30. What is capital adequacy norms? What are the features of CAN?
31. What is RTGS? What are the advantages of RTGS?

**(4x6 =24)**

**Section D**

**Answer any TWO questions. Each question carries 15 marks**

32. Explain different kinds of endorsements with suitable examples
33. Explain the banker's duty when the following special type of customers open an account in the bank
  - a. Minor
  - b. Joint stock company
  - c. Lunatic
  - d. Partenership firm
34. Explain the procedure of settlement of life insurance claim in India.
35. Explain the functions of central bank.

**(2x15 =30)**

## Core Course XV

### 19UCA444: CORPORATE ACCOUNTING

No of instructional hours per week: 5

No of credits: 4

#### Aim of the course:

To expose the students to the accounting practices prevailing in corporate.

#### Course Objectives:

1. To create awareness about corporate accounting in conformity with the provisions of Companies Act, IAS and IFRS.
2. To help the students in preparation of accounts of banking and insurance companies.
3. To enable the students to prepare and interpret financial statements of joint stock companies.

#### Course Outcome

To create skills in accounting practices of corporate entities including specialized corporate entities of banking and insurance. Also equip the recipients with talents in analyzing EBIT, DPS, EPS etc.

**Module I:** Accounting Standards-Relevance of Accounting Standards in preparation and presentation of final accounts– Indian GAAP and Global Accounting Standards-Convergence with IFRS. (10hrs)

**Module II:** Final Accounts of Companies – company statutory records – preparation of final accounts according to revised schedule III- Form and contents of Balance Sheet (Vertical form with notes), Profit and Loss account (Vertical form with notes) – Profits prior to incorporation (20 Hrs)

**Module III:** Accounts of Banking and Insurance Companies –Accounts of Banking Companies-Preparation of financial statements - Statutory forms. Accounts of Insurance Companies - Life and General Insurance – Preparation of Final Accounts – Determination of profit in Life Insurance Business. (30hrs)

**Module IV:** Internal Reconstruction – Reorganization of capital – consolidation and sub- division of share capital – post reconstruction Balance Sheet. (15hrs)

**Module V:** Interpretation of Financial Statements –Familiarity with AS 20 –objectives, scope, definition, presentation, measurement –Basic EPS –Diluted EPS –Diluted Potential Equity Shares –Disclosure –EBIT –EPS Analysis. (15hrs)

**Recommended structure for preparing question paper:** Theory 30% Problems 70%

#### Recommended Practical

1. Create awareness on maintenance of accounts of companies on the basis of live annual reports of companies
2. Preparation of assignments on maintenance of accounts of banks and insurance companies on the basis of visit to branches, wherever available.

#### Books recommended:

1. Jain S.P and NarangK.L. *Corporate Accounting*, Kalyani Publishers, New Delhi.
2. Maheswari S.N. and Maheswari S.K. *Corporate Accounting*, Vikas Publishing House, New Delhi.
3. Pillai R.S N,Bhagavathi and Uma S. *Fundamentals of Advanced Accounting*, S Chand & Co. Ltd., New Delhi.
4. Shukla M C, GrewalT.S.and Gupta S.C. *Advanced Accounts* S.Chand& Co. Ltd., New Delhi.
5. Paul. K.R. *Accountancy*, New Central Book Agency Pvt. Ltd. Kolkata.
6. Mukherjee A. and Hanif M. *Corporate Accounting*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
7. Nirmal Gupta and Chhavi Sharma.*Corporate Accounting Theory and Practice*, Ane Books India, New Delhi.

**MODEL QUESTION PAPER**  
**19UCA444: CORPORATE ACCOUNTING**

**Time: 3 hrs.**

**Max.Marks: 80**

**SECTION A**

**Answer all questions. Each question carries one mark.**

1. What is consolidation of shares?
2. What is IFRS?
3. What is profit prior to incorporation?
4. What are the statutory books maintained by companies?
5. What is corporate dividend tax?
6. What is reinsurance?
7. What is statutory Liquidity Ratio?
8. What are the disclosures as per AS-20?
9. List the items to be presented under the heading 'Reserves and Surplus'
10. What is commission on reinsurance ceded?

**(10x1=10)**

**SECTION B**

**Answer any EIGHT questions. Each question carries two marks.**

11. What are the advantages of Accounting Standards?
12. Rs.2,00,000 10% debentures issue is convertible into 8,000 equity shares. Assuming net income of Rs. 1,00,000, weighted Average Equity shares (WAES) outstanding 50,000 and a tax of 40%, calculate basic EPS and diluted EPS.
13. What is Contingent Liabilities? Give example.
14. What is slip system of posting?
15. What are the different types life insurance policies?
16. On 1<sup>st</sup> March 2019 a bill of 5 lakhs is discounted with a bank @ 18% per annum. The due date of the bill is 30<sup>th</sup> April 2019. Pass necessary journal entries in the books of the bank assuming that the bill is collected on the due date. Accounting year closes on 31<sup>st</sup> march every year.
17. Explain the procedure for internal reconstruction?
18. Explain with example the impact of options and warrants for the calculation of diluted EPS.
19. What do you mean by interim dividend and Final dividend?
20. Briefly explain level I and Level 2 enterprises?
21. How are advances classified for determining provision for bad debts?
22. Explain rebate on bills discounted?

**(8x2=16)**

**SECTION C**

**Answer any SIX questions. Each question carries 4 marks**

23. Explain Ind AS as regards Presentation of Financial Statements and inventories.
24. Dharma life assurance company Ltd., prepared its revenue account for the year ended 31<sup>st</sup> march 2019 and ascertained its surplus as Rs. 7,40,000. It was found later that the following had been omitted from the books of accounts
  1. interest accrued on investment Rs 46,000
  2. outstanding premium Rs. 62,000
  3. Bonus utilised in reduction of premium Rs. 16,000
  4. claims intimated but not yet admitted Rs.8.000
  5. claims covered under reinsurance Rs.6000.Ascertain correct surplus
25. Briefly describe how do you calculate 'Diluted Earning Per Share' as per Accounting Standard-20
26. Briefly explain schedule No 12 in banking company?
27. What is Vertical Balance Sheet? Give a Specimen of it.
28. The following relate to a life insurance company for the year 31<sup>st</sup> march 2019.

Premium received during the year	45, 32,000
Outstanding premium on 1-4-18	3, 48,000

Outstanding premium on 31-3-19	4, 36,000
Premium received in advance on 1-4-18	1, 12,000
Premium received in advance On 31-3-19	88,000
Reinsurance premium for 2018-19	6, 40,000
Bonus in reduction of premium for 2018-19	28,000

Show the amount of premium to be credited to revenue account.

29. Sea Land Ltd was incorporated on 1<sup>st</sup> April 2017 to acquire the business of Haris and Sons as a going concern with effect from 1<sup>st</sup> January 2017. The total sales for the year ended 31<sup>st</sup> Dec 2017 amounted to Rs. 3,00,000 of which Rs.1,00,000 related to the first three months. The Profits and Loss Accounts of the company for the year stood as follows.

Profit and Loss Account

Particulars	Rs	Particulars	Rs
To Salaries	8,000	By Gross Profit b/d	60,000
“ Rent	2,000		
“Sales Commission	6,000		
“Discount	3,000		
“Director’s fees	4,200		
“Audit fee	1,800		
“Debenture interest	1,000		
“Bad debts	1,500		
“Net profit	32,500		
	60,000		60,0000

You are required to prepare a Profit and Loss Account showing the profit earned during pre-incorporation and post incorporation periods.

30. The following scheme of reconstruction has been approved for Y Ltd.
- The share holders to receive in lieu of their present holding of 1,20,000 shares of Rs. 10 each, the following:
    - Fully paid ordinary shares of Rs. 10 each, Rs.5 paid up equal to 1/3<sup>rd</sup> of their holding
    - Rs. 3, 00,000, 16% debentures of Rs.100 each.
  - The goodwill which stood at Rs.4,00,000 was written down to Rs.2,50,000 and machinery was reduced by Rs.60,000
  - Rs. 70,000 in their debit of profit and loss account was written off and the balance in the capital reduction was transferred to Capital Reserve Account.

Give journal entries in the books of the company for the implementation of the above scheme.

31. From the following particulars calculate the amount of claim to be debited in the revenue account. Also give journal entries.

Claims paid during the year Rs. 32,00,000; claim outstanding at the beginning of the year Rs. 1,60,000; reinsurance claim Rs. 1,80,000; expenses on claim Rs, 30,000; Claim intimated and accepted but not paid at the end of the year Rs. 1,20,000; claim intimated but not accepted at the end of the year Rs. 90,000

32. A bank has the following investment with their cost and market value as at 31.3.19

Security code	Cost	Market value
55	4, 00,000	3, 75,000
56	5, 00,000	6, 00,000
57	4, 50,000	5, 00,000
58	6, 00,000	5, 00,000

Bank can keep only 25% of its investments in the permanent category. Interchange of investments between permanent and current is possible. Classify the investments to ensure the least amount of depreciation and find the amount of depreciation required.

(6x4=24)

**SECTION D**

**Answer any TWO questions. Each question carries 15 marks**

33. Below is given the Balance Sheet of D Ltd. As at 31<sup>st</sup> March 2019:

**BALANCE SHEET**

Liabilities	Rs.	Assets	Rs
<b>Authorized capital</b>		Leasehold premises	4,50,000
10,000 Preference shares of Rs. 50 each		Plant	80,000
10,000 Equity shares of Rs.50 each	5,00,000	Debtors	1,00,000
	5,00,000	Stock	70,000
<b>Subscribed capital</b>	10,00,000	Preliminary expenses	50,000
8,000 fully paid Preference shares of Rs. 50,000 each		Profit & loss A/c	1,24,000
8,000 fully paid Equity shares of Rs.50 each	4,00,000	Cash at bank	1,000
Sundry creditors	4,00,000		
Bank overdraft	40,000		
	35,000		
	8,75,000		8,75,000

Due to heavy losses the company decided upon the following scheme of reconstruction:

- i. The preference shares were to be reduced to a value of Rs. 30 each. The Equity shares also were to be reduced to the value of Rs. 30 each.
- ii. The balance available was to be used to write-off the debit balance of the profit and Loss Account, Rs. 20,000 from stock, the full amount of the preliminary Expenses Account, a provision of Rs. 3,000 was to be made against the Sundry Debtors. The Leasehold Premises were to be reduced by Rs. 66,000 and the Plant Account to be reduced to Rs. 50,000

You are requested to journalize the above transaction and show the Capital Reduction Account and Prepare the reconstructed Balance sheet.

34. The following are the figures extracted from the books of Kailasam Banks Ltd. As on 31<sup>st</sup> March 2016

Interest and discount received	12, 50,000
Interest paid on deposits	6, 50,000
Commission, exchange and brokerage	2, 40,000
Rent received	40,000
Profit on sale of investments	20,000
Loss on sale of investment	5,000
Salaries and allowances	3, 60,000
Directors fee and allowances	30,000
Rent and taxes paid	24,000
Printing and stationery	12,000
Postage and telegram	5,000
Other expenses	4,000
Audit fee	3,000
Depreciation on bank's property	15,000
Balance of profit as on 1st April 2015	2, 40,000

Other information:

1. Provide Rs .15,000 for doubtful debts
2. Provide Rs.60,000 for taxation
3. Rebate on bills discounted on 31-3-o9 Rs 40,000
4. Provide 10% dividend proposed on the paid up capital of Rs.10,00,000

35. The following trail balance was extracted from the books of New India Assurance Co. Ltd as on 31<sup>st</sup> march 2016

Debits	Rs	Credits	Rs.
Dividend paid	15,000	Paid up capital:	
Bonus in reduction of premium	31,500	10,000 share of Rs 10 each	1,00,000
Claims paid	1,97,000	Life fund balance 1-4-10	29,72,300
Commission	9,300	Premium less RI premium	1,61,500
Management expenses	32,300	Outstanding claim (1-4-10)	7,000
Mortgage in India	4,92,200	Interest, dividend & rent	1,12,700
Agents balance	9,300	Consideration for annuities granted	10,000
Freehold premises	40,000		
Investments	23,05,000		
Loans on policies	1,73,600		
Cash on deposits	27,000		
Cash on current account	7,300		
Surrenders	7,000		
Preliminary expense	7,000		
Annuity	10,000		

Prepare the Revenue account for the year ended 31<sup>st</sup> march 2016 and a balance sheet of the company as at that date after taking the following into consideration.

- a. Claim outstanding 10,000
- b. Further bonus in reduction of premium 5,000
- c. Premium outstanding 5,000
- d. Claim covered under reinsurance 80,000
- e. Management expense due 30,000
- f. Commission on reinsurance premium 5,000

36. What are the provisions in Companies Act as regarding maximum limits of remuneration payable to various categories of managerial personnel when they work in a given combination?

(2x15=30)



## Core Course XVI

### 19UCA445: SOFTWARE FOR DATA MANAGEMENT

No. of instructional hours per week: 5 (1 hour theory and 4 hours practical)

No. of credits: 4

#### Aim of the course:

To update and develop theoretical and technical expertise in applying software for data management.

#### Course objectives:

1. To familiarise the students with the basics of Software for data management.
2. To equip the students to meet the demands of the industry.
3. To develop practical skills in spread sheet application, statistical software and database application.

#### Module I: Open Source Softwares – Libre Office Calc, Basics. Basics of R (theory only) (10hrs)

**Module II: Microsoft Excel** - Excel user interface, starting with excel, working with cell and cell addresses, entering and editing data, finding and replacing data, selecting a range, moving, cutting, copying with paste, inserting and deleting cells, freezing cells, cell formatting options, adding, deleting and copying worksheet with in a workbook, renaming a worksheet, Cell reference – relative, absolute - Elements of excel charts – categories, create a chart, choosing chart type, edit chart axis, titles, labels, data series and legend, adding a text box, rotate text in a chart, converting a chart on a web page, saving a chart (10hrs)

**Module III: Advanced uses of Microsoft Excel** - Commonly used functions: – logical – AND, IF, NOT, OR, TRUE; Financial – DB, FV, IPMT, IRR, NPV, PMT, and PV; statistical –AVERAGE, COUNT, COUNTIF, MAX, MIN; mathematical – PRODUCT, SQRT, SUM, SUMIF - Pivot tables - Macros in excel creating, adding and editing of macros VBA programming in Excel (an overview) forms in excel. Introduction to VBA Programs (25 hrs.)

**Module IV: Software Package in Social Sciences (SPSS)-** Starting SPSS -Terminology –Case, Variables and levels- System missing and user-defined missing values -Identification numbers and case numbers– Procedure-Fundamental definitions– sample, descriptive statistics, nominal scales, ordinal scales, interval scales, ratio scales, quantitative data, categorical or frequency data. Dependent and Independent variables.Parametric and non-parametric data and tests (overview of few tests like chi-square test, ANOVA etc.) (25hrs)

**Module V: Microsoft Access** - Databases - creating a new database, creating tables, editing tables, entering data into a table, editing data in a table, relationship between tables - Creating a query; types of queries - Creating a report; types of reports, printing reports - Creating a simple form; modifying a form, adding control to a form, searching, sorting, Introduction to Software development in Access using VBA Code (20hrs)

#### Recommended Practical:

1. Entering and editing data in Excel sheets, creating payroll, depreciation statements, loan schedule etc. using excel, financial analysis of a company using excel, create charts for presentations using excel. Excel forms
2. SPSS – basic skills to input data and taking statistical values like averages and prepare cross tabs and creating charts using SPSS
3. Familiarise with database, primary field, view, query etc. Create database for your educational institution for the purpose of preparing merit list and waiting list for admission of degree students.

#### Books Recommended:

1. Cox et.al. , 2007. *MS Office Step by Step*, PHI, New Delhi.
2. Jeremy: *SPSS for Windows*, Sage Publications, New Delhi

**MODEL QUESTION PAPER**  
**19UCA445: SOFTWARE FOR DATA MANAGEMENT**

**Time: 3 Hrs**

**Max. Marks: 80**

**SECTION A**

**Answer all questions. Each question carries one mark.**

1. Define data.
2. Define Software.
3. Give example for spread sheet
4. What is referencing?
5. What is an active cell in Excel?
6. What is macro?
7. What is a case in SPSS?
8. What is ratio scale?
9. What is a Database?
10. What is primary key?

**(10\*1=10)**

**SECTION B**

**Answer any Eight questions which carry two marks.**

11. What are the types of data processing?
12. What are the features of information?
13. How can we add more sheets in an Excel?
14. What is an axis title? How to add axis title in charts in Excel.?
15. What is a pivot table?
16. Explain mathematical function used in Excel with the help of an example.
17. What is nominal and ordinal scale?
18. What is Chi square test?
19. What is correlation?
20. What is a select query?
21. What is Quick access toolbar?
22. What is Microsoft Access?

**(2\*8=16)**

**SECTION C**

**Answer any Six questions which carry 4 marks.**

23. Explain data life cycle.
24. Explain the procedure for highlighting a cell in a worksheet in Excel.
25. Explain the PMT function and Average function in Excel.
26. Explain descriptive and inferential statistics?
27. What are the reports in access and its type?
28. How to create a table in Access?
29. Explain SPSS in detail.
30. Write the steps to create a new Excel workbook.
31. What are the different types of software?

**(4\*6=24)**

**Section D**

**Answer any TWO questions which carry 15 marks**

32. What is data processing cycle? Explain the stages.
33. What is a chart. What are the different types of chart? How do you create it?
34. Explain layout of SPSS.
35. What is database. Explain the steps to create a new database?

**(2\*15=30)**



**Complementary Course IV**  
**19UCA431: BUSINESS STATISTICS**

**No. of instructional hours per week: 4**

**No. of credits: 3**

**Aim of the course:**

To develop the skill for applying appropriate statistical tools and techniques in different business situations.

**Course Objectives:**

1. To enable the students to gain understanding of statistical techniques those are applicable to business.
2. To enable the students to apply statistical techniques in business.

**Course Outcome**

Developing capabilities in the proper application of statistical methods in creating information and using the same in business decision making.

**Module I:** Introduction- Meaning, definition, functions, and importance of statistics.- distrust of statistics – statistical studies - census study vs. sample study - collection of data – primary and secondary - methods of data collection– sampling - theoretical basis for sampling – methods of sampling – probability methods vs. non- probability methods. Classification, tabulation and presentation of data. Measures of dispersion.–Range, Quartile Deviation, Mean Deviation Standard Deviation. (a review only) (17 hrs)

**Module II:** Correlation - Meaning and definition-correlation and causation – types of correlation –methods of measuring correlation for ungrouped data -Karl Pearson’s co-efficient of correlation and its interpretation, Probable error - , Coefficient of determination - Spearman’s rank correlation- co-efficient of Concurrent deviation- application of different measures of correlation in business. (15hrs)

**Module III:** Regression analysis – Meaning, definition and types -Regression lines- determination of simple linear regression-. Regression equations and their application in business. Properties of correlation and regression co-efficient – Comparison of regression and correlation (15hrs)

**Module IV:**--Index numbers - Meaning and importance-Problems in construction of index numbers-Methods of constructing of index numbers- Simple aggregative, Average of Price relatives, Laspeyer’s, Paasche’s, Dorbisch- Bowley’s, Marshall-Edge worth’s and Fisher’s ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of living Index and its use in determination of wages –Wholesale Price Index Number, Population index, inflation index, Operational indices- Sensex and Nifty. (15hrs)

**Module V:**-Time series analysis - Meaning and definition- components- Measurement of long term trend- Moving average method- Method of Least squares- Application in business. (10hrs)

**Books Recommended:**

1. Gupta.S.P. *Statistical Methods*, Himalaya Publishing House, Mumbai.
2. Elhance.D.L. *Fundamentals of Statistics*, Kitab Mahal, Allahabad.
3. Gupta.B.N. *Statistics - Theory and Practice*, SahityaBhawan Publications, Agra.
4. Sanchetti D.C and Kapoor V.K. *Statistics - Theory, Methods and Application*, Sultan Chand & Sons, New Delhi.
5. Nabendu Pal and HadedSarkarS.A. *Statistics - Concept and Application*, PHI, NewDelhi.
6. Agarwal.B.M. *Business Mathematics and Statistics*, Ane Books Pvt.Ltd., New Delhi.
7. Richard I.Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, latest edition.

**MODEL QUESTION PAPER**  
**19UCA431: Business Statistics**

**Time: 3 hrs.**

**Max.Marks: 80**

**Section A**

**Answer all questions. Each question carries one mark.**

1. What is coefficient of determination?
2. What do you mean by statistical data?
3. What is NIFTY?
4. What is a relative measure of dispersion?
5. What do you mean by cause and effect relationship?
6. What do you understand by predictor variable?
7. What is Chain base index?
8. State the two regression lines in simple regression?
9. Mention any two uses of Cost of Living Index.
10. What do you understand by irregular variations in time series?

**(10 x1 =10)**

**Section B**

**Answer any EIGHT questions. Each question carries two marks.**

11. What do you mean by average of the second order?
12. Cite the different components of a time series.
13. What is time reversal test?
14. Show the applicability of Kelly's Index Number.
15. What is Probable error? Why is it measured?
16. Comment on the following results:  $b_{yx} = 4.2$ .  $b_{xy} = 0.5$ .
17. State the applicability of Spearman's coefficient of correlation.
18. What is standard deviation? Why it is so called?
19. Compare and contrast Laspeyres and Paasches index numbers.
20. What do you understand by stratified random sampling?
21. Karl Pearson's coefficient of correlation between X and Y is 0.28; their co- variance is 7.6. If the variance of X is 9, find the standard deviation of Y.
22. The coefficient of variation of two series are 75% and 90% and their standard deviations 15 and 18 respectively. Find their Means.

**(8x2 =16)**

**Section C**

**Answer any SIX questions. Each question carries 4 marks**

23. Briefly explain the problems in selection of base year in constructing index numbers.
24. Reconstruct the following indices using 2010 as the base

Year	2006	2007	2008	2009	2010	2011	2012
Index	110	130	150	175	180	200	220

25. Calculate combined mean and SD for the following data

	Group A	Group B
No. of items	100	200
Mean	40	50
SD	10	11

26. Calculate Spearman's coefficient of correlation between marks assigned to ten students by two judges X and Yin a certain competitive examination as shown below.

Sl.No.	1	2	3	4	5	6	7	8	9	10
Marks by Judge X	52	53	42	60	45	41	37	38	25	27
Marks by Judge Y	65	68	43	38	77	48	35	30	25	50

27. A man travels first 900 kms of his journey by train at an average speed of 80 kms/hr. Next 2000 kms. by plane at an average speed of 300 kms/hr. and finally 20 kms by taxi at an average speed of 30 kms/hr. Find the average speed of the entire journey.

28. Assuming a 4 year cycle, find the trend by the method of moving averages (centered) from the data given below:

Year	1998	1999	2000	2001	2002	2003	2004	2005
Sales in '000	108	112	110	120	140	120	100	135

29. Find the means of the variables X and Y and the correlation coefficient from the following:

Regression equation of y on x :  $2y - x - 50 = 0$

Regression equation of x on y :  $3y - 2x - 10 = 0$

30. Find median if mode = 15.4 and mean = 18.6.

31. Average rainfall in Kumily from Monday to Saturday was 5 cms. Due to unusual rainfall on Sunday, the average rainfall for the week increased to 10 cms. Find the rainfall on Sunday.

(4x6 =24)

**Answer any TWO questions. Each question carries 15 marks**

32. The following data gives the demand (X) and supply (Y) in a market on 11 days.

- i. Obtain the regression line of Y on X
- ii. Determine the expected supply for a demand of 90

X	61	72	73	73	63	84	80	66	76	74	72
Y	40	52	59	53	61	58	56	42	58	50	50

33. Calculate Fishers ideal index number from the data given below and show that it satisfies the time reversal test and factor reversal test.

Commodity	Price (2009)	Qty (2009)	Price (2010)	Qty (2010)
A	10	49	12	50
B	12	25	15	20
C	18	10	20	12
D	20	5	40	2

34. Ten competitors in a beauty contest are ranked by three judges in the following order

Judge I	1	6	5	10	3	2	4	9	7	8
Judge II	3	5	8	4	7	10	2	1	6	9
Judge III	6	4	9	8	1	2	3	10	5	7

Use the rank correlation coefficient to determine which pair of judges has the nearest taste in beauty.

35. Given:  $2y - x - 50 = 0$ ,  $3y - 2x - 10 = 0$

Find (1) Arithmetic means of x and y (2) Regression equations of y on x and x on y and (3) Correlation coefficient

(2x15=30)

## SEMESTER V

### Core Course XVII

#### 19UCA541: FUNDAMENTALS OF INCOME TAX

No. of Instructional Hours per Week: 5

No. of Credits: 4

#### Aim of the Course:

To impart basic knowledge and understanding of the concepts and practices of Income Tax law in India.

#### Objectives

1. To familiarize the students about the fundamental concepts of Income Tax.
2. To enable the students to acquire the basic skills required to compute the tax liability of individual assessee with more emphasis on Income from Salaries and Income from House property.

#### Course Outcome

Understanding the provisions of income tax Act particularly for the assessment of tax liability of individuals under various heads of income.

**Module I:** Introduction- History of Income Tax in India - Income Tax Act- Basic Concepts and Definitions of Income Tax Act- Assessment Year- Previous Year –Uniform Previous Year- Person – Assessee- Income- Gross Total Income- Total Income- Casual Income- Rates of Tax applicable to all the Individual Assesseees – Maximum Marginal Rate- Average Rate of Income Tax-Residence of Assessee (simple problems)– Scope of Total Income on the basis of Residence or Incidence of Tax ( simple problems Theory only )- Exempted Incomes.

(10 Hrs)

**Module II:** Different heads or sources of Incomes:.(Income from Salaries – Meaning and definition- Allowances-Perquisites- Profits-in-lieu of Salary- Provident fund – Deductions from Salary- Computation of Income from Salaries ( including Retirement Benefits) .

(15Hrs)

**Module III:** Income from House Property – Basis of Charge- Exemptions- Annual Value – Deductions from Annual Value-AV of Self occupied HP in different cases- Computation of Income from House property.

(10 Hrs)

**Module IV:** Other heads of Income- Profits and Gains of Business or Profession - Chargeability-Deductions Expressly Allowed- Expenses expressly disallowed- Expenses not deductible in certain circumstances–Deductions allowable only on actual payments–Profits taxable–Maintenance of accounts–Audit of Accounts–Computation of Income from Business or Profession (Simple Illustrations)–Capital Gains-Basis of Charge–Capital Assets- Kinds of Capital Assets- Capital Gains exempt from tax- Computation of Capital Gains (theory and Simple Illustrations )- Income from Other Sources–Incomes Chargeable under the head–Kinds of Securities- Bond Washing Transactions– Deductions Allowable–Disallowed Expenses–Computation of Income from Other Sources.

(30 Hrs)

**Module V :** Computation of Tax Liability of Individual Assessee – Clubbing of Incomes and Aggregation of Incomes ( theory only )- Set off and Carry forward of Losses ( theory only )–Computation of Gross Total Income – Deductions from Gross Total Income ( Deductions applicable to individual assessee only - 80 C, 80CCC, 80 CCD, 80 D, 80 DD, 80 DDB, 80 E, 80 G, 80 GG, 80 GGA, 80 QQB, 80 RRB, 80 TTA, and 80 U)- Rebate and Relief of Tax – Securities Transaction Tax-Computation of Total Income and Tax Liability of Individuals.

(25 Hrs)

#### Recommended Practical:

1. Identify 20 -25 households and examine and document the residential status of members.
2. Identify any 10 - 15 employees in a locality who are enjoying perquisites and make valuation of the perquisites.
3. Identify any 5 -10 individual assessee and compute their tax liability.
4. Examine how Income Tax Returns can be filed electronically and e- file 5-10 returns.

#### Books Recommended:

1. Mehrotra H. C and Goyal S.P.; *Income Tax Law and Practices*, Sahitya Bhavan Publications, Agra.
2. Vinod K. Singhania and Kapil Singhania; *Direct Taxes- Law and Practice*, Taxman Publications, Agra.
3. Gaur VP and Narang DB ; *Income Tax Law and Practice*, Kalyani Publications , New Delhi
4. Lal BB: *Income Tax Law and Practice* ; Konark Publications Pvt Limited, New Delhi

**MODEL QUESTION PAPER**  
**19UCA541: Fundamentals of Income tax**

**Time: 3 hrs.**

**Max.Marks: 80**

**Section A**

**Answer all questions. Each question carries one mark.**

1. What is income tax?
2. What do you mean by MMR?
3. What is previous year?
4. What is Casual Income?
5. What is annual value?
6. What is precautionary assessment?
7. When a company is said to be Resident?
8. Who is an Assessee?
9. Give two examples for tax-free perquisites.
10. What is long term Capital Asset?

**(10 x1 =10)**

**Section B**

**Answer any EIGHT questions. Each question carries two marks.**

11. Distinguish between Gross total Income and Total Income.
12. What do you mean by incidence of tax?
13. Name any four fully exempted allowances.
14. There are some incomes which arise from house, owned by the assessee, but not to be included in this head. Name the incomes?
15. Name the deduction available out of Net Annual Value.
16. Distinguish between vocation and profession.
17. What are deemed profits u/s 41?
18. Define the term Capital Assets.
19. Who is an assessee in default?
20. What is indexed cost of acquisition?
21. Mention the tax treatment of income of a minor.
22. Write a note on commuted value of pension.

**(7x2 =14)**

**Section C**

**Answer any SIX questions. Each question carries 4 marks**

23. How can determine the residential status of an individual?
24. Name any ten deductions expressly allowed in respect to expenses and allowances (sec30 –37).
25. X, an Individual, purchased shares in Indian companies investment on June 10, 2016 for R. 1,20,000. On June 1, 2017 he started a business as a dealer in shares and transferred the entire holdings to the business. The market value of shares as on that date was Rs. 1,60,000. These shares were sold by X for Rs. 2,00,000 on October 20, 2017. Compute gains.
26. Mr. Basu received the following incomes during 2017. Compute taxable income under the head 'Income from other sources' separately for each cases:

	Rs.
(A)(i) Winnings from Sikkim Lottery	14,000
(ii) Winnings from horse races	2,000
(iii) Winnings from crossword puzzles	4,000
(B)(i) Winnings from lottery	2,000
(ii) Winnings from horse races	31,000
27. Mr. Athul, covered under the Payment of Gratuity Act, 1972, retires on 10<sup>th</sup> January, 2018 after serving the company for 16 years. At the time of retirement his basic salary was Rs:4,400 p.m. and DA Rs:800 p.m. On retirement he receives Rs:1,00,000 as gratuity. Compute the amount of gratuity exempt U/s 10(10).
28. Mr. Varun furnished the following particulars of his income for the financial year 2017-18: Salary 15000 p.m. ; D A 1250 p.m.; Entertainment Allowance 1000 p.m. Employer's and employee's contribution to RPF 24000 each. Interest from PF @ 9.5% p.a.19000: City compensatory allowances 200 p.m.: Medical

allowances 10000; He has been provided with the facility of unfurnished house by the employer in a town (population less than 10 lakhs) for which the employer charge Rs:500 per month. The fair rent of the house is Rs: 30,000 p.a. The house is owned by the employer. The employer has employed for him a sweeper @ Rs:200 p.m. and a servant @ Rs:750 p.m. Compute taxable income under the head 'salary' for the AY 2018-19.

29. The following information is available in respect of two houses of owned by Neeraj. He let out the first house for a yearly rent of Rs: 11,000. He paid Rs:1,000 as interest on borrowings. He paid Rs: 100 as insurance premium. He let out his second house at a monthly rent of Rs:1,200. It is not rented out for 3 months. The unrealized rent for the past 5 years was Rs:13,000. Compute the income from house property of Mr. Neeraj for the AY 2018-19.
30. Explain the tax treatment of gratuity.
31. Define annual value and how is it computed?

(4x6 =24)

### Section D

**Answer any TWO questions. Each question carries 15 marks**

32. List the exempted incomes u/s 10 applicable to all assesses.
33. Some Govt. Securities have been declared exempted from tax u/s 10 (15) of the Income Tax Ac. Explain.
34. The following is the Receipts and Payments account of Mr. Akhilesh, a practicing Chartered Accountant for theyear ended 31-03-2018:

Receipts	Rs	Payments	Rs
Audit fee	19,210	Office Expenses	10,000
Consultation	10,000	Office rent	5,000
Tribunal appearance	15,000	Salaries and wages	12,050
Interest on Govt. security	10,000	Printing and Stationeries	1,000
Rent received	10,000	Subscriptions	3,000
Presents from clients	10,000	Purchase of books(annual publication)	1,300
Miscellaneous	20,000	Travelling expenses	5,800
		Interest on bank loan	3,000
		Donation to National Defense Fund	5,000

Loan from bank was taken for the construction of the house in which he lives. MRV of the house is Rs: 8,000 and the local taxes Rs: 800 p.a. One-fourth of travelling expenses are not allowable. Compute income from profession for the A Y 2018—19.

35. From the following particulars submitted by Sri. Mani Shankar Iyer, compute his income from other sources for the AY 2013-14 :

As Director of ABC Ltd. he received Rs: 12,000 p.m. as salary and Rs:1,200 p.m. as entertainment allowance. The company provides him a car for both official and personal use. The personal use is estimated to be 50%. The company incurs an expenditure ofRs:16,000 on running and maintenance of the car {for both official and personal use) and depreciation of the car may be taken as Rs: 14,000.He was also a Director in another company from which he received Rs: 13,000 as Director's fee. Interest received on deposits with a Co-operative bank limited Rs:2,000.Dividend received from a foreign company Rs: 6,000.Received winnings from lottery Rs: 24,500Income from agricultural land in England Rs: 78,000. Honorarium for delivering lectures in a registered society Rs:1,200.

(2x15=30)



## Core Course XVIII

### 19UCA542: COST ACCOUNTING

No of instructional hours per week: 5

No of Credits: 4

#### Aim of the Course:

To impart knowledge of cost accounting system and acquaint the students with the measures of cost control.

#### Objectives:

1. To familiarize the students with cost and cost accounting concepts
2. To make the students learn cost accounting as a distinct stream of accounting

#### Course Outcome

Understand the basic underpinnings on various elements of cost, cost accounting system and cost control.

**MODULE I:** Introduction to Cost Accounting—Meaning and definition—cost concepts—cost centre, cost unit, profit centre, cost control, cost reduction—objectives—Distinction between financial accounting and cost accounting—Methods and Techniques of costing—Advantages of Cost Accounting—Limitations of Cost Accounting—Installation of Costing System—Cost Accounting Standards (CAS 1-19 an overview)

**MODULE II:** Accounting and control of material cost—Documentary design—EOQ—Levels of inventory - Methods of pricing issue of materials—ABC VED and FSN analyses—JIT System—Perpetual Inventory Control System-Periodical inventory System—Continuous Stock taking—Materials Losses and accounting treatment—Primary and Secondary packing materials and their accounting treatment. (20 Hours)

**MODULE III:** Accounting and control of labour cost—Time keeping—Time booking—Systems of Wage Payment—Incentive plans—Idle time—Overtime and their accounting treatment—Labour turnover—Concept of learning curve. (20 Hours)

**MODULE IV:** Accounting for overheads—Classification—Departmentalization (Allocation and Apportionment)—Absorption—Determination of overhead rates—under/over absorption—Accounting treatment—Allocation of overheads under Activity Based Costing. (20 Hours)

**MODULE V:** Cost Accounting records—Integral and non-integral Systems—Preparation and presentation of cost sheets—Unit Costing—Tender-Quotations—Reconciliation of Cost and Financial Accounts. (18 Hours)

**Recommended structure for preparing Question Paper:** Theory-40% Problems—60%

#### Recommended Practicals:

1. Prepare a list of activities those come across daily, wherein cost accounting applications can be made.
2. Prepare cost sheets in respect of milk production, farming activities, hospitals nearby, margin free shops and small and tiny enterprises in any region.
3. Analyse and present consumption of various materials in the household and explore the possibility of applying inventory control techniques.
4. Prepare comparative cost sheets of products we regularly consume by using published annual accounts.

#### Books Recommended:

1. SP Jain and KL Narang—*Advanced Cost Accounting*, Kalyani Publishers New Delhi
2. NK Prasad—*Advanced Cost Accounting*, Book Syndicate Pvt. Ltd. Kolkata
3. MY Khan and PK Jain—*Advanced Cost Accounting*, Tata McGraw Hill
4. Thulsian PC—*Practical Costing*, Vikas Publishing House, New Delhi
5. MN Arora, *Principles and Practice of Cost Accounting* Vikas Publishing House, New Delhi
6. BM Nigam and Jain K *Cost Accounting* PHI, New Delhi
7. SN Maheswari—*Cost and Management Accounting*, Sultan Chand & Sons, New Delhi



**MODEL QUESTION PAPER**  
**19UCA542: COST ACCOUNTING**

**Time: 3 hrs.**

**Max.Marks: 80**

**Section A**

**Answer all questions. Each question carries one mark.**

1. What is *reorder level*?
2. What is meant by *differential cost*?
3. What is meant by *cost control*?
4. Mention the steps in purchase procedure.
5. What is EOQ?
6. What do you mean by ABC analysis?
7. What do you mean by VED analysis?
8. What do you mean by pricing the material issues?
9. What do you mean by base stock method?
10. Define danger level of stock

**(10 x1 =10)**

**Section B**

**Answer any EIGHT questions. Each question carries two marks.**

11. Differentiate cost accounting from financial accounting.
12. What are the factors to be considered on installing a cost accounting system?
13. Explain the steps for installation of cost accounting system.
14. What are the steps to overcome the difficulties on installation of costing system?
15. Briefly explain objectives of cost accounting
16. Mention essential principles of material control.
17. List out the advantages and disadvantages of centralised stores.
18. Explain the difference between bin card and stores ledger
19. Mention some important methods of pricing material issues
20. Who is store keeper? State his duties and responsibilities
21. Differentiate time keeping and time booking.
22. What do you mean by integrated accounting system?

**(8 x2 =16)**

**Section C**

**Answer any SIX questions. Each question carries 4 marks**

23. During the first week of April the workman Mr. Kalayan manufacturing 300 articles. He receives wages for a guaranteed 48 hrs week at the rate of Rs 4 per hr. The estimated time to produce one article is 10 minutes. And under an incentive scheme, the time allowed is increased by 20%. Calculate his gross wages according to
  - a. Rowan premium plan
  - b. Halsey premium plan
24. From the following particulars compute the machine hour rate for a machine for the month of January 2005

	Per Annum
Rent and rates(1/4 <sup>th</sup> space is occupied by the machine)	24,000
Lighting(10 workers are working in the department, and out of them 4 are working on this machine)	3000
Supervisor's salary(1/3 <sup>rd</sup> of time is devoted to the machine)	36000
Insurance	1000
Lubricants, Cotton waste etc for the machine	600

The cost of the machine is Rs 160000 and it has scrap value of Rs 1000 after its life time of 10yrs. The machine works 20000hrs during its life time. The estimated repairs charged during life time is Rs 10000. The machine consumed 4 units of power per hour at the rate of 60ps per unit.

25. A company has three production cost centres, A, B and C and two service cost centres X and Y. It is found that the benefit of service cost centres is also received by each other along with the production cost centres.

Overhead cost are allocated to the five cost centres and estimates of benefit of service cost centres received by each of them are as under

Overhead costs are allocated

A 80000    B 40000    C 20000    X 20000    Y 10000

Expenses of service department are allocated as follows

	A	B	C	X	Y
X	20%	30%	40%	-	10%
Y	20%	25%	50%	5%	-

Reapportioned the cost of service centre using simultaneous equation method.

26. Calculate the earnings of workers A and B under Taylor's differential piece rate system

Normal rate per hr Rs 1.80

Standard time per unit 20 seconds

Differential time rate

80% of the piece rate below standard

120% of the piece rate at and above standard

Worker A produces 1300 units per day and

Worker B produces 1500 units per day.

27. The following information relates to the personnel department of a factory for the year 2007:

Number of workers on 1-1-2007            1900

Number of workers on 31-12-2007        2100

Number of workers who quit the factory during 2007        20

Number of workers who discharged during 2007            60

Number of workers who recruited during 2007            280

(including 240 on account of expansion scheme)

Calculate the labour turnover rate under a) Separation method b) Flux method c) Replacement method.

28. Distinguish between Bin Card and Stores ledger.

29. How would you deal with the following in the cost accounts

- a. Packing cost            b. Cost of tools

30. Explain various advantages of cost accounting system

31. M/s. Ano and Sons receive an enquiry from M/s. Bino & Co., for the supply of 1,000 Toy Pianos and ask you to quote the price at which it can be supplied. The estimated cost data is given below:

Rs.

Direct Material	30,000
Direct Labour	20,000
Direct Expenses	8,000

Factory overhead 60% of direct labour

Administrative overhead 20% of works cost

Selling and distribution overhead at 10% of works cost.

The Co. needs to charge a profit of 20 % on the cost of goods sold. You are required to prepare a statement showing the price to be quoted by M/s. Ano and Sons.

(4x6 =24)

### Section D

**Answer any TWO questions. Each question carries 15 marks**

32. A company manufactures 5000 units of a product per month. The cost of placing an order is Rs 100. The purchase price of raw material is Rs 10 per kg. The re-order period is 4-8 weeks. The consumption of raw material varies from 100kgs to 450 kgs per week, the average consumption being 275kgs. The carrying cost of inventory is 20% per annum. You are required to calculate a. Re-order quantity b. Maximum level c. Minimum level d. Average stock level

33. Compute the machine hour rate from the following data:

Total machine cost to be depreciated 230000

Life 10yrs

Depreciation on straight line method

Departmental overheads annual

Rent 50000

Heat and Light 20000

Supervision 130000

Departmental area 70000sq ft

Machine area 2500 sq ft

26 machines in the department

Annual cost of reserve equipment for the machines Rs1500

Hours run on production 1800

Hours for setting and adjusting 200

Power cost Rs 0.50 per hr of running time

Labour

a. When setting and adjusting full time attention

b. When machine is producing 1 man can look after 3 machines

Labour rate Rs 6 per hr.

34. A company having three production departments A,B,and C and two service departments a Boiler house and Pump room. The boiler house has to depend on the pump room for supply of water and the pump hose is dependent on the boiler house for power supply. The expenses incurred in the production department are as follows:

A Rs 400000

B Rs 350000

C Rs 250000

The expenses of the biler house is Rs 117000 and pump room is Rs 150000

The expenses of service cost centre should be apportioned as follows

	A	B	C	Boiler house	Pump room
Boiler house	20%	40%	30%	-	10%
Pump room	40%	20%	20%	20%	-

In view of interdependence of departments , re-distribute the expenses using repeated distribution method.

35. Shriram enterprises manufactures a special product 'WIZ'. The following information are available in respect of the product.

Monthly demand: 1500units

Annual carrying cost per unit: Rs.18

Minimum usage: 30 units per week

Normal usage: 60 units per week

Maximum usage: 80 units per week

Reorder period 3 to 6 weeks

Cost of placing an order: Rs. 75

**Compute:** (1) Re order Quantity, (2) Reorder Level, (3)Minimum Level , (4)Maximum Level , (5) Average Stock Level

(2x15=30)

## Core Course XIX

### 19UCA543: MARKETING MANAGEMENT

No: of instructional hours per week: 4

No: of credits: 3

#### Aim of the course:

To impart the knowledge of various concepts of modern marketing management

#### Course objectives:

1. To provide an understanding of the contemporary marketing process in the emerging business scenario.
2. To study various aspects of application of modern marketing techniques for obtaining a competitive advantage in business organizations.

#### Course Outcome

Get acquainted with the modern concepts of marketing and develop skill in consumer behavior, products, pricing and promotion.

**MODULE-I:** Meaning and Definition of Marketing -Evolution of Modern Marketing Concept- Marketing Orientation vs. Selling Orientation- Comparison- Role of Marketing in Modern Organizations- Marketing Mix- Concept and Components- New Horizons of Marketing- Global Marketing- Service Marketing- Social Marketing or Cause Marketing- Online Marketing- Sustainable Marketing- Micro marketing-Relationship Marketing- Customised Marketing. (12hrs)

**MODULE-II:** Consumer Behaviour- Concept- Process of Consumer Buying- Factors influencing Consumer Buying Decisions- Customer Relationship Management. Market Segmentation- Concept- Process- Bases for Market Segmentation- Requirements of Effective Market Segmentation – Market Targeting- Market Positioning - Concept-Importance (15 hrs)

**MODULE-III:** Product-Meaning and importance- Classification of products-Concept of product item, product line and product mix -Product Life Cycle-stages-Management strategies of different stages of Product Life cycle- New Product Development process Product innovation and product diversification-Branding ,Packaging and Labeling. (15 hrs)

**MODULE-IV:** Pricing Decisions-significance of price-pricing objectives-Factors affecting pricing decisions-internal and external factors in marketing decisions-Approaches to pricing-cost oriented, demand oriented and competition oriented pricing-Different Methods of pricing-Pricing strategies for new products. Distribution Management-Channels of distribution-Meaning-Types of distribution channels-Factors influencing Length of distribution channel (15hrs)

**MODULE-V:** Promotion-Nature and Importance-Concept of push and pull mix-Types of promotion: Advertising-Personal selling, sales promotion and public relations-Functions and advantages of Advertising- Advertisement copy-Requirements of good advertisement copy.-Advertising media-Factors influencing selection of advertisement media-personal selling-essentials of effective selling-Sales promotion-Meaning, functions and different methods of sales promotion. (15hrs)

#### Recommended Practicals:

1. Prepare a questionnaire and conduct a mini survey of a few customers for identifying the factors influencing the buying behaviour for any product of your choice.
2. Collect advertisements of leading brands of any five products and identify the unique selling propositions.
3. Trace the brand history of any product.
4. Identify different sales promotion techniques in foreign markets and prepare a report.

#### Recommended Books

1. *Marketing management*-Philip Kotler, Kevin Lane Keller, Abraham Koshy and Jha, Pearson Publications.
2. *International marketing*-Philip R Caterop, Tata McGraw Hill Publications.
3. *Marketing Management, 5/Edn* –Rajan Saxena, McGraw Hill education, New Delhi.
4. *Marketing Management: Concepts and Cases* – Sherlekar S.A., Himalaya Publishing House, New Delhi.
5. *Marketing Management*- Pillai, R.S.N., S. Chand & Co, New Delhi.
6. *Modern Marketing: Principles & Practices*, Pearson Education , New Delhi
7. *Marketing*, Verma/ Duggel, Oxford University Press, New Delhi.

**MODEL QUESTION PAPER**  
**19UCA543: Marketing Management**

**Time: 3 hrs.**

**Max.Marks: 80**

**Section A**

**Answer all questions. Each question carries one mark.**

1. What is price skimming?
2. What is promotion mix?
3. What do you mean by push blend?
4. What is advertisement copy?
5. What do you mean by self-liquidating premium?
6. What is sales promotion?
7. What is branding?
8. What is promotion mix?
9. What is product elimination?
10. What is an advertisement copy?

**(10 x1 =10)**

**Section B**

**Answer any EIGHT questions. Each question carries two marks.**

11. Explain the different positioning errors?
12. Explain the stages in buying process?
13. What are the objectives of creating a product line?
14. What are the factors influencing product innovation?
15. What are the significance of pricing?
16. What are the pricing objective?
17. How to position the brand?
18. What are the concept of product?
19. State the process of marketing?
20. Mention the social oriented concept of marketing?
21. List out the essential qualities of a brand?
22. State the various stages in product development process?

**(8x2=16)**

**Section C**

**Answer any SIX questions. Each question carries 4 marks**

23. How will you fix the price of a new product?
24. What are the functions of retailer?
25. List out the qualities of aa good advertisement copy?
26. State the components of a promotion mix?
27. What are the bases of Market segmentation?
28. Explain the role of marketing for the economic development of a nation?
29. Discuss the various stages of product life cycle?
30. Enumerate the various methods of pricing?
31. Explain the factors determining the choice of a suitable channel of distribution?

**(4x6 =24)**

**Section D**

**Answer any TWO questions. Each question carries 15 marks**

32. Describe the various sales promotion techniques applied at the dealer and consumer level?
33. Explain the advertisement copy? What are the qualities needed for an effective advertisement copy?
34. Give an account of different types of middlemen in distribution channel?
35. Marketing research is a vital for the evaluation of a sound marketing strategy—Explain this statement.

**(2x15=30)**

**Open Courses (For students from Disciplines other than Commerce)**

**Open Course I**

**19UCA551.1: FUNDAMENTALS OF FINANCIAL ACCOUNTING**

**No. of instructional hours per week: 3**

**No. of credits: 2**

**Aim of the course:**

To provide basic accounting knowledge as applicable to business and to form a background for higher learning in financial accounting.

**Course objectives:**

1. To enable the students to acquire knowledge in the basic principles and practices of financial accounting.
2. To equip the students to maintain various types of ledgers and to prepare final accounts.

**Course Outcome**

Create basic knowledge in the fundamentals of accounting to facilitate further knowledge acquisition/practice.

**Module I:** Introduction to financial accounting – Accounting – meaning, objectives – accounting concepts and conventions - systems of accounting. Accounting Standards – meaning and objectives. Double entry book keeping–basic concepts–rules of debit and credit. (8hrs)

**Module II:** Recording Business Transactions – Journal – Ledger – Subsidiary books. (8 Hrs)

**Module III:** Cash book – Simple cash book, cash book with cash and discount columns, cash book with cash, discount and bank columns – Petty Cash Book. (10hrs)

**Module IV:** Trial Balance – meaning and objectives – preparation of Trial Balance. (10 Hrs)

**Module V:** Financial Statements – Final accounts of Sole trader – Trading and Profit and Loss Account – Balance Sheet – Preparation of final accounts with adjustments (Simple Adjustments including Provision for bad debts, outstanding, prepaid expenses and incomes, bad debts, provision for bad debts and depreciation) (18hrs)

**Books Recommended:**

1. Jain S.P. and Narang K.L. *Basic Financial Accounting*, Kalyani Publishers, New Delhi.
2. Maheswari S.N and Maheswari S.K. *Advanced Accounting-Vol.I*, Vikas Publishing House, New Delhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L. Gupta. *Fundamentals of Financial Accounting – Theory and Practice*, Ane Books Pvt. Ltd., New Delhi.
4. Krishnankutty Menon M. and George Chakola. *Principles of Book-Keeping And Accountancy*, Sahitya Bhawan Publications, Agra.
5. Gupta R.L. and Gupta V.K. *Principles and Practice of Accountancy*, Sultan Chand & Sons, New Delhi.



**MODEL QUESTION PAPER**  
**19UCA551.1: Fundamentals of Financial Accounting**

**Time: 3 hrs.**

**Max.Marks: 80**

**Section A**

**Answer all questions. Each question carries one mark.**

**Write short notes on:-**

1. Cash book
2. Debit note
3. Trade discount
4. Imprest system
5. Reconciliation statement
6. Contra entry
7. Trial balance
8. Final account
9. Outstanding expenses
10. Book of original entry.

**(10 x1 =10)**

**Section B**

**Answer any EIGHT questions. Each question carries two marks.**

11. What is journalizing?
12. What do you understand by separate legal entity?
13. Name the subsidiary books?
14. What is cash discount?
15. Give journal entry for cash discount allowed?
16. What is balancing?
17. What is Credit note?
18. Commission received during the year is Rs. 3,000. 1/3 of the amount is in respect of next year. Give the effect of this in final account.
19. What is book-keeping?
20. What is a purchases day book? Give specimen of it?
21. What is a Balance sheet? What is the need for preparing a Balance Sheet?
22. What is the treatment of outstanding expenses in final accounts?

**(8x2=16)**

**Section C**

**Answer any SIX questions. Each question carries 4 marks**

23. Using accounting equation show the effect of following transactions on the assets, and liabilities,
  - a. Roy started a business and deposited Rs. 75,000 in the bank account
  - b. Roy took a loan from bank for Rs.75,000
24. Prepare a trading Account from the following:

Opening stock	Rs.5, 900	Carriage on purchases	Rs. 50
Closing stock	Rs. 8,950	Sales	Rs. 6,020
Purchases	Rs. 6,200	Returns inwards	Rs. 250
Returns outwards	Rs. 610	Wages	Rs. 240
25. From the following figures, you are required to show a. Provision for doubtful account b. Bad debts account c. Profit and loss account  
Provision for doubtful debts 1-4-2011 Rs. 1,000  
Provision for doubtful debts 31-3-2011 Rs. 2,000  
Baddebts written off in 2011-12 Rs.1,200
26. List the causes of differences between cash book balance and pass book balance
27. Explain briefly imprest system of petty cash book?



28. Prepare Bharat's account in the ledger account of Arun for the following Transactions between them.

July 1<sup>st</sup> 2018 Opening debt of Bharat to Arun 500

8<sup>th</sup> Arun sold goods to Bharat 2000

10<sup>th</sup> Bharat returned goods to Arun 100

12<sup>th</sup> Arun received cash from Bharat 700

19<sup>th</sup> Bharat sold goods to Arun on account 1000

21<sup>st</sup> Arun returned goods to Bharat 70

24<sup>th</sup> Bharat paid cash to Arun 500

29. Prepare Trial Balance of Mr.X as on 31-3-2018 from the following ledger balances.

Purchases	60000	Expenses	20000
Reserve Fund	20000	Outstanding expenses	2000
Bank balance	5000	Fixed assets	50000
Sales	100000	Debtors	80000
Purchases returns	1000	Creditors	30000
Sales returns	2000	Capital	94000
Opening stock	30000	closing stock	40000

30. Pass journal entries to rectify the following errors:

1. Goods valued Rs.200 taken by the proprietor for his personal use omitted.
2. A discount of Rs. 450 allowed to Nataraj has been credited to his account as Rs.540.
3. The cost of machine purchased debited to purchases account Rs. 35000
4. Rs. 100 paid against Bills Payable to Sriram to Hariram account.

31. Briefly explain the accounting conventions?

(4x6 =24)

### Section D

**Answer any TWO questions. Each question carries 15 marks**

32. Prepare a Cash book with cash and bank column from the following transactions;

2010

	Rs.
April	
1. Balance of cash	1,100
Bank overdraft	3,100
2 Cash sales	4,200
4 Cash purchase	3,100
7 Paid to Kurien by cheque	2,000
8 Withdrew from bank	300
12 personal drawings from bank	700
14 paid carriage by cheque	300
17 Received cheque from Swami	2,800
18 Cheque from Swami sent to bank for collection	2,800
21 paid electric charges	75
24 Cheque received from Tom sent for collection through bank	1,500
26 Withdrew from bank for office use	400
28 The cheque from Tom returned dishonoured	1,500
29 Paid into bank	2,450
30 Bank charges debited in pass book	30

33. On March 31, 2012, the cash book of a trader showed deposit balance of Rs. 6,000 . His pass book balance as on the date was Rs. 8,250. On comparing the cash book with the pass book, the following differences were observed.

1. Direct payment by a customer to the bank recorded only in the pass book Rs. 1,500
2. Interest on deposit credited in the pass book Rs. 450
3. Insurance premium paid by bank not recorded in the cash book Rs. 300
4. Cheque paid into bank for collection but not collected till March 31, 2012 Rs. 800
5. Cheque issued but not presented for payment till 31<sup>st</sup> March 2012 Rs. 1,400

Prepare a Bank Reconciliation Statement as on 31<sup>st</sup> March ,2012

34. Following is the Trial Balance of Raju on Dece 31, 2012

Particulars	Debit	Credit
Capital		47,500
Stock	9,000	
Premises	12,000	
Purchases	28,000	
Sales		42,000
Purchases returns		550
Sales returns	450	
Wages	1,000	
Carriage inwards	450	
Salaries	700	
Bills receivables	9,500	
General expenses	500	
Discount	400	
Drawings	800	
Sundry Debtors	5,150	
Cash at bank	16,690	
Insurance	360	
Commission		300
Bills payable		7,500
Creditors		2,150
Furniture	2,000	
Plant and machinery	13,000	
	1,00,000	

Adjustments:

- Stock on 31-12-2012 Rs. 11,500
- Wages outstanding Rs. 200
- Salary outstanding Rs.300
- Rent due Rs. 4,000
- Prepare Trading and Profit and Loss account and Balance Sheet.

35. Enter the following into sales day book. And post them into necessary ledger accounts.

2011 April 4 Sold to M/s Amith Bros.

100 pieces long cloth @Rs.60

100 pieces shirting @ Rs. 35

8 Sold to M/s Babu and Shibu

15 pieces coating @ Rs.200

16 Sold to M/s Chung Bros

120 blankets @ Rs.60

110 blankets @ Rs. 80

(2x15=30)

## Open Course I

### 19UCA551.2: PRINCIPLES OF MANAGEMENT

No. of instructional Hrs per week: 3

No. of Credits: 2

#### Aim of the Course:

To familiarise the students from other faculties on the framework of management.

#### Course objectives:

To provide knowledge on the fundamentals of management principles and functions.

#### Course Outcome

Have a conceptual understanding on the theory and practice of managerial functions.

**Module 1:** Introduction to Management : - Meaning and definition, scope, importance, management and administration, management levels- Management- science, art or profession- Henry Fayol's principles of management. (10 Hrs)

**Module 2:-** Planning: - Meaning, objectives, types of plans, steps in planning and limitations of planning. (9 Hrs)

**Module 3:** Organising: - Concept, significance, types- formal and informal, line and staff and functional, centralisation, decentralisation, delegation and departmentation. (15 Hrs)

**Module 4:** Staffing: - Importance, sources of recruitment and selection, training and development. (Conceptual framework only) (10 hrs)

**Module 5:** Directing and controlling : - Meaning and elements of direction -Controlling- Meaning - steps-. Methods of establishing control. (10 Hrs)

#### Books recommended:

1. Koontz.O. Donnel, *Principles of management*, Tata Mcgrawhill, publishing co, New Delhi.
2. L. M. Prasad, *Principles of Management*, Sultan Chand & sons, New Delhi.
3. R.C. Bhatia, *Business Organisation and Management*, Ane books, P. Ltd. New Delhi.
4. Tripathy Reddy, *Principles of Management*, Tata McGraw Hill Publishers, New Delhi.

## Open Course I

### 19UCA551.3: CAPITAL MARKET OPERATIONS

No. of instructional Hours per week: 3

No of Credits: 2

#### Aim:

To create an interest among students towards stock market investment

#### Objective:

To familiarize the students with capital market operations

#### Course Outcome

Get a general awareness on Indian capital market, financial products and derivatives.

**Module I:** Capital Market- meaning – structure- capital market instruments (Brief discussion only) – Primary market (Meaning) Methods of public issue, Book building – meaning – procedure (10 Hrs)

**Module II:** Secondary Market – Leading stock exchanges in India – Securities traded in the stock exchange – ownership and creditor ship securities (Concept only) – Procedure for buying and selling securities – Types of orders – Online trading – Stock market indices (Meaning) (12 Hrs)

**Module III:** Dematerialization of Securities – meaning –advantages of dematerialization – Depositories – functions of depositories – Procedure of dematerialization (12 Hrs)

**Module IV:** Types of investors – Speculation Vs Investment – Types of speculators (10 Hrs)

**Module V:** Derivatives – Meaning – Forwards, Futures, Options – Put option - Call option (10Hrs)

#### Books Recommended

1. Kevin S .*Security Analysis and Portfolio Management* ,PHI, New Delhi.
2. PreethiSingh .*Dynamics of Indian Financial System*, Ane Books Pvt. Ltd., New Delhi.
3. Sojikumar.K and Alex Mathew .*Indian Financial System and Markets*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
4. Bharathi V. Pathak .*Indian Financial System*, Pearson Education,Noida.

## Core Course XX

### 19UCA544: WEB DESIGNING AND PRODUCTION FOR BUSINESS

No. of instructional hours per week: 5 (1 hour theory and 4 hour practical)

No. of credits: 4

#### Aim of the course:

To expose students to environment for web designing and developing

#### Course objectives:

1. To impart functional knowledge in the field of Web design
2. To develop practical skills in Web designing and production for business organisations.

**Module I:** Planning a site for business: - Web page overview –, Elements of a web page. Types of sites – Personal sites, Small business sites, large business sites, online business sites, Educational institution sites, Government sites, Blogs, twitters, - Matching format to audience, creating guidelines, creating a site structure, Writing for the web, download time, methods for creating pages, Publishing a site – Addressing a web site, Absolute & Relative addresses (8 hrs.)

**Module II:** HTML Basics - Head content, adding a title, Body content, Paragraph breaks, Line breaks, Horizontal lines, Fonts and text size, Text color, Headings, Aligning text, Lists, Background color.Editing - About HTML editors, - Net beans, Dream viewer the editing environment Effective Page design – Uniform style, finding design ideas, Heading, Lists, using white space, splitting the text, colors and background., Creating pages with Save As. (17hrs)

**Module III:** Frames, Forms, Images & Navigation – Frames and tables, animated effects – forms – creating forms - Images – Image formats for the web, obtaining images, image size, editing images, thumbnails, images and text, rollover images - Navigation – types of hyperlinks, navigation bars, linking to external sites, email links, creating image maps, image maps in action, site maps, three-click navigation, site linkage (20hrs)

**Module IV:** CSS, Multimedia and Publishing - CSS – creating and editing cascading style sheets, adding CSS. - Sound - types of sound files, linking to sound files, embedding sound files - Video – Analog video, Digital video, webcams, Animation – Downloading animations, flash Publishing – Testing, Transferring to the web, registering a site, marketing a site, maintaining a site, Domain names, web hosting (20hrs)

**Module V:** XML an Overview – XML – XML DTD – Physical structures in XML – XML data – creating and validating a book description document in XML – placing XSL in perspective – XSL concepts – code walk through XSL - creating XSL style sheet – creating and using COM objects in XML - Creating blogs Introduction of PHP – Introduction to Scripting Language, WAMP/LAMP installation, configuration of MySQL and localhost, Develop a simple page, compile PHP Script, Export a WEB Page, Security features in Software Development etc. (25 hrs.)

#### Recommended practical:

1. Create websites for an automobile Company/an FMCG Company/dynamic website for an educational institution
2. Create an online application form for admission process.
3. Create a website for online marketing.
4. Creating a Blog using XML
5. Create a simple page by compiling PHP script.

#### Books Recommended:

1. Mary Millhollon ,et .al. *Easy Web Design*, PHI, New Delhi.
2. Nick Vandome .*Creating Web Pages*, Dreamtech Publishers,New Delhi.
3. Mike McGrath .*HTML in Easy Steps*, Dreamtech Publishers, New Delhi.,
4. Ramachandran et.al *Web designing and Production for Business*, Green Tech Books, Thiruvananthapuram.
5. NIIT. *Basics of Website Design*
6. Millhollon &Castrina .*Faster Smarter Web Page Creation* ,PHI, New Delhi.

**MODEL QUESTION PAPER**  
**19UCA544: WEB DESIGNING AND PRODUCTION FOR BUSINESS**

**Time: 3Hrs**

**Max. Marks: 80**

(Section A)

(Answer all the questions, each in one word or up to two sentences. Each question carries 1 mark.)

1. What is a website?
2. What do you mean by download time of a webpage?
3. Line breaks in HTML are created using \_\_ tag.
4. HTML heading tags define \_\_ level of headings.
5. What is three click navigation?
6. What is FRAMESET element?
7. CSS stands for \_\_\_\_\_
8. What do you mean by domain names?
9. What is XML?
10. What is the difference between HTML and XML?

(10 X 1 =10)

(Section B)

(Answer any seven questions, each answer not exceeding one paragraph. Each question carries 2 marks.)

11. Describe features of blogs.
12. What is the difference between absolute and relative addressing?
13. Explain the attribute used to add background colour in a HTML document.
14. How do you add white space in a HTML document?
15. What are image maps?
16. Explain about external site linking.
17. Explain CSS with an example.
18. How to add audio to a webpage?
19. What are the different ways of marketing a site?
20. Write any two types of sound file formats.
21. What are the features of XML?
22. What do you mean by scripting languages?

(8 X 2= 16 )

(Section C)

(Answer any three questions, each answer not exceeding 120 words. Each question carries 7 marks.)

23. Explain the various elements of a webpage.
24. Create a student registration form using HTML <form> tag and its various input elements.
25. Explain the different types of lists in a HTML document with examples.
26. Explain various ways of linking CSS to a HTML document.
27. Explain webpage navigation in detail specifying the importance of anchor tags.
28. Explain maintaining a website in detail.
29. Explain about animations in webpage
30. Explain security features in software development.
31. Explain briefly about blog creation.

(4X 6=24)

(Section D)

(Answer any two questions, each answer not exceeding four pages. Each question carries 15 marks.)

32. Explain the different types of websites with examples.
33. Write notes on: a) HTML editors b) Steps to ensure effective web page design
34. Create an Employee Details table with the help of <table> tag and its various attributes. The table should include the following table headers as shown below. There should be minimum six entries in the table

Employee Details		
EmpId	Name	Salary

35. Explain in detail about web hosting. Describe the ways of marketing a website.

(2 X 15 = 30)

**SEMESTER VI**  
**Core Course XXI**  
**19UCA641: AUDITING**

**No of instructional hours per week:4**

**No. of credits:4**

**Aim of the Course:**

The acquaint the students with the principles and practice of auditing

**Course Objectives**

1. To provide students the knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.
2. To familiarize students with the audit of Companies and the liabilities of the auditor.

**Course outcome:**

Provide awareness in the principles and practice of auditing in general and conversant with the provisions of company audit in particular.

**Module 1:** Introduction – Meaning- definition- objectives, accounting ethics and auditing – Auditing and Assurance Standards- concept of auditor’s independence – concept of true and fair value–types of audit– statutory audit– internal audit– continuous audit– final audit – cost audit – management audit – tax audit – government audit – performance audit – social audit – Environmental audit. (15 Hrs)

**Module 2:** Audit Process, Documentation and Internal Check – Preparation before audit -Audit Programme – audit process -audit note book – audit working papers – audit files – internal control – internal check – duties of auditors as regards cash transactions, purchases, sales, wages and stores. (15Hrs)

**Module 3:** Vouching and Verification - Vouching – meaning – importance – vouchers – requirements of a voucher – verification meaning – difference between vouching and verification – principles – valuation of assets – Difference between verification and valuation -verification of assets and liabilities – precautions. (15 Hrs)

**Module 4:** Auditors of Joint Stock Companies. As per Provisions in the Companies Act 2013 - Auditor’s qualifications – disqualifications – appointment – remuneration – removal –status -Removal of an auditor – powers, duties and liabilities of auditor with relevant legal judgments. Audit Report–types. (17Hrs)

**Module 5:** Investigation - Meaning – investigation vs. auditing – types of investigation – investigation on acquisition of running business – investigation when fraud is suspected. (10 Hrs)

**Recommended Practical**

1. Prepare a Model Audit Programme.
2. Collect vouchers of different kinds of transactions. Examine whether they have all the essential requisites of a valid voucher. Prepare a record with the documents collected.
3. Prepare a report of legal judgements relating to liability of auditors with reference to recent cases in India as well as in the global context.

**Books Recommended**

1. Bhatia RC. *Auditing*, Vikas Publishing House , New Delhi
2. Jagadeesh Prakash. *Auditing:Principles and Practices*, Chaithanya Publishing House, Allahabad
3. Kamal Gupta.*Contemporary Auditing*, TataMcGraw Hill Publishing Co, New Delhi.
4. Saxena and Saravanavel. *Practical Auditing*, Himalaya Publishing Co, Mumbai.
5. Sharma R. *Auditing*, LakshmiNarain Agarwal, Agra.
6. Tandon B.N. *Practical Auditing*, S Chand&Co Ltd, New Delhi



**MODEL QUESTION PAPER**  
**19UCA641: Auditing**

**Time: 3 Hours**

**Max. Marks: 80**

**Section A**

**Answer all questions. Each question carries 1 mark**

1. What is auditors' lien?
2. What is a qualified report?
3. What is investigation?
4. What is cost audit?
5. What is profit prior to incorporation?
6. Define vouching.
7. What is the primary objective of auditing?
8. Is the auditor a watch dog of the owners of the business?
9. What do you mean by routine checking?
10. Define verification of assets.

**(10 X 1 = 10 marks)**

**Section B**

**Answer any eight questions. Each question carries 2 marks**

11. What do you mean by disclaimer of opinion?
12. What are the qualifications of a company auditor?
13. What is tax audit?
14. What are the duties of an auditor in connection with forfeiture of shares?
15. Write any four features of investigation.
16. What are the objectives of cost audit?
17. What are missing vouchers?
18. What do you mean by audit in depth?
19. State the objectives of government audit.
20. What are contingent liabilities?
21. What is the importance of audit work in progress?
22. State the differences between verification and valuation.

**(8 X 2 = 16marks)**

**Section C**

**Answer any six questions. Each question carries 4 marks**

23. Distinguish a financial audit from a cost audit.
24. Explain the provisions regarding the appointment of a company auditor.
25. What are the duties of an auditor in connection with audit of bonus issue of a company?
26. Briefly explain the statutory duties of a company auditor.
27. What are the duties of an auditor as regards valuation of assets?
28. How can the auditor prevent errors and frauds?
29. What are the qualities of an auditor?
30. State the advantages of continuous audit.
31. What are the differences between internal check and internal audit?

**(6 X 4 = 24marks)**

**Section D**

**Answer any two questions. Each question carries 15 marks**

32. Explain in detail the liabilities of a company auditor.
33. How will you conduct investigation, when fraud is suspected.
34. Explain the procedure of internal check as regards wages.
35. Vouching is the backbone of auditing. Explain.

**(2 X 15 = 30marks)**

## Core Course XXII

### 19UCA642: APPLIED COSTING

No of instructional hours per week: 5

No of credits:4

#### Aim of the Course:

To develop the skill required for the application of the methods and techniques of costing in managerial decisions.

#### Course objectives:

1. To acquaint the students with different methods and techniques of costing.
2. To enable the students to apply the costing methods and techniques in different types of industries.

#### Course Outcome:

Provide insights into the major methods of costing and develop application skills in the basic techniques of cost control.

**MODULE I:** Specific Order Costing - Job Costing – Meaning - Accounting procedure - Batch Costing - Meaning and accounting procedure - Economic Batch Quantity - Contract Costing – Meaning - Determination of profit or loss on Contracts - Cost plus contracts - Escalation Clause - Sub-contracts. (18 Hrs)

**MODULE II:** Process Costing – Features - Treatment of Process losses and abnormal gain – Inter process costing - Joint products and by – products - Methods of apportioning joint costs - Equivalent Production. (20 Hrs)

**MODULE III:** Service Costing—Meaning—Features—Composite Cost Unit—Service Costing applied on Transport—Hospital—Power House—Canteen. (15 Hrs)

**MODULE IV:** Marginal Costing-Meaning-Difference between marginal costing and absorption costing - Break Even Analysis - Cost Volume Profit Analysis - Decision making-Key factor- Make or buy—Product/Sales mix decisions—Pricing decisions—Capacity determination. (25 Hrs)

**MODULE V:** Standard Costing—Meaning—Difference between standard cost and estimated cost—Historical costing Vs standard costing—Constituents of standard cost—Analysis of Variance (Materials only – quantity, price, cost, mix and yield) (12 Hrs)

**Recommended structure for preparing Question Paper:** Theory - 30% Problems 70%

#### Recommended Practicals:

1. Visit a coconut oil mill or similar process industries to have real feel of process industries and prepare process cost accounts using actual data.
2. Visit passenger transport or goods transport utilities and analyse their cost structure.
3. Visit construction sites and study the pattern of contracting, subcontracting, etc and prepare contract accounts from actual figures.

#### Books Recommended:

1. Jain SPand Narang K.L—*Advanced Cost Accounting*, Kalyani Publishers New Delhi.
2. Prasad N. K.,*Advanced Cost Accounting*, Book Synidicate Pvt. Ltd. Kolkata.
3. Khan M.Y and JainPK,*Advanced Cost Accounting*, Tata McGraw Hill.
4. Thulsian P.C,*Practical Costing*, Vikas Publishing House, New Delhi.
5. Arora M.N, *Principles and Practice of Cost Accounting*, Vikas Publishing House, New Delhi.
6. Nigam B.M and Jain K,*Cost Accounting* PHI, New Delh.
7. Maheswari.S.N,*Cost and Management Accounting*, Sultan Chand & Sons, New Delhi.

**MODEL QUESTION PAPER**  
**19UCA642: APPLIED COSTING**

**TIME: 3 Hrs**

**Max Marks:80**

**SECTION A**

**Answer all questions. Each question carries 1 mark**

1. What is prime cost?
2. What do you mean by production order?
3. What is EBQ?
4. What is contract account?
5. What do you mean by spoilage?
6. What is cost plus contract?
7. What is notional profit?
8. What is logsheet?
9. Contribution = -----
10. Define standard costing

**(10X1=10)**

**SECTION B**

**Answer any EIGHT Questions .Each question carries 2 Marks**

11. Define job cost sheet. Give a specimen of it
12. Compute EBQ from the following  
Annual demand-1000 units  
Order processing cost –Rs 25 per unit  
Cost of manufacturing one unit-Rs50  
Rate of interest per annum – 5 %
13. What is Escalation clause in contract?
14. Distinguish joint products from by products
15. What is variance analysis?
16. Calculate the amount of profit and contribution from the following
17. What is break even analysis?
18. Calculate material yield variance  
Sales quantity = 10 units per unit of output  
Selling price of material =Rs 5/ unit  
Standard production = 100 units  
Actual production = 90 units
19. What is absorption costing?
20. What do you mean by material cost variance?
21. Distinguish variable cost and fixed cost
22. On 1<sup>st</sup> January 2008, a plant costing Rs.1,00,000 was sent to site. A part of plant costing Rs. 50,000, was sold for Rs. 30,000 on 1<sup>st</sup> July 2008. Depreciation on plant is to be charged @ 15% per annum. Find out the amount of depreciation in the year and the value of the plant as on 31<sup>st</sup> December 2008.

**( 8X2=16)**

**SECTION C**

**Answer any SIX Questions .Each question carries 4 Marks**

23. What are the differences between Job Costing and Batch costing?
24. Explain the features of contract costing
25. The following particulars relate to process Y.  
You are required to prepare Process account ,normal loss account and abnormal loss account  
Units produced 10,000 units @20  
indirect material Rs 24000  
Direct labour Rs40,000  
Factory overheads 50% of labour  
Normal wastage 8% of units introduced  
Actual output 9000 units  
Scrap value of wastage Rs 10 per unit
26. You are given the following  
margin of safety –Rs 60,000,representing 40% of sales.  
P/V ratio is 50%  
calculate

- 1.break even sales    2.fixed cost    3.total profit
27. Ascertain the cost and selling price from the following  
 materials consumed- Rs6000  
 wages paid Rs6000  
 wages paid Rs 9000  
 works on cost 50% on wages  
 office oncost 20% on workscost  
 selling oncost 10% on works cost
28. Explain the differences among scrap, spoilage and wastage.
29. What is notional profit? How will you compute the profit on incomplete contract?
30. The following information is supplied for a period

Input	5700 units
Output	4700 units
Closing WIP	1200 units

Particulars	Degree of completion	Process costsRs.
Materials	80%	27300
Labour	60%	15660
Overheads	50%	10200

You are required to work out : 1. Equivalent production, 2. Statement showing cost per unit and 3. Process valuation statement showing the value of closing WIP and completed units. Assume that there is no WIP and process loss.

31. From a factory records, Calculate BEP in Rupees.

Fixed cost	Rs. 20000
SP per unit	Rs.20
VC per unit	Rs.15

Estimate the impact of the following on BEP

- 20% increase in Fixed cost
- 20% increase in Variable cost
- 20% increase in Fixed cost and 20% decrease in variable cost.

(6X4=24)

#### SECTION D

**Answer any TWO Questions .Each question carries 15 Marks**

32. Explain how marginal costing helps the management in taking decisions under some crucial situations
33. A product passes through two processes.A and B.The output of A passes on to B and that of B becomes the finished product.From the following information prepare process accounts

		Process A	Process B
Materials consumed (Rs)		24000	12000
Direct labour (Rs)		28000	16000
Manufacturing expenses (Rs)	8010	8000	
Input in process A (units)		20000	
Output (units)	18000	16600	
Normal wastage of output		5%	10%
Value of normal wastage per 100 units (Rs)		6	20

34. What is Job costing? What are the advantages and limitations of job costing?
35. You are given the following

Sales	Rs 200,000
Selling price	Rs 20
Fixed cost	Rs 30
Profit	Rs 20,000

Calculate

- P/V Ratio
- Break even sales
- Margin of safety
- sales to earn the same amount of profit earned even after reducing selling price by 10 %
- Number of units to be sold to get a profit of Rs 60,000 at the reduced selling price

(2X15=30)

## Core course XXIII

### 19UCA643: MANAGEMENT ACCOUNTING

No. of instructional hours per week: 5

No. of credits: 4

#### Aim of the course:

To develop professional competence and skill in applying accounting information for decision making.

#### Course objectives:

1. To enable students to acquire sound knowledge of concepts, methods and techniques of management accounting
2. To make the students develop competence with management accounting usage in managerial decision making and control.

#### Course Output

Developing professional competence in financial statement analysis and managerial decision making

**Module I:** Management Accounting – Nature and Functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant - role of management accounting in decision making. Tools and techniques of management accounting - Management Reporting - essentials of a good report – methods and types of reports (15hrs)

**Module II:** Decision making: Concept and nature of decision making process; Information for decision making - Risk and uncertainty and the Decision making - Decision Analysis - Handling uncertainty, decision tree - Cost-Benefit vs. Cost-Effectiveness Analysis - Costs for decision making – fixation of selling price - Relevant Information and Short-Run Managerial Decisions - (*Theoretical aspects only*). (10hrs)

**Module III:** Ratio Analysis – Meaning – Importance – Temporal analysis and cross sectional analysis – Liquidity ratios – Solvency ratios – Profitability ratios – Leverage ratios – Coverage ratios – Interrelationships between ratios – Preparation of Final statements using ratios (simple problems) (20 Hrs)

**Module IV:** Fund flow analysis and cash flow analysis - Fund flow statement- Meaning - objectives-uses of Fund Flow statement- differences between Fund Flow Statement and Balance sheet- differences between Fund Flow Statement and Income statement- Preparation of Fund Flow Statement. Cash Flow statement– meaning- objectives and uses-differences between Cash Flow Statement and Fund Flow Statement- Preparation of Cash Flow Statement. (25hrs)

**Module V:** Budgeting and Control -Meaning –Nature and functions; Preparation of Different Types of Budgets, Fixed Versus Flexible Budgeting - uses – functional budgets – cash budget – flexible budget – meaning and concept of master budget. (20hrs)

**Recommended structure for preparing Question Paper:** Theory - 30% Problems 70%

#### Recommended Practical:

1. Students are expected to analyse live cases of cost and management accounting reports attached to Annual Reports and make a presentation in the class.

**Books Recommended:** Note: Latest edition of text book may be used.

1. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
2. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*, Tata McGraw Hill Co. New Delhi
3. Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, PublishingCo., New Delhi.
4. Man Mohan, Goyal S.N. *Principles of Management Accounting*, SahityaBhawan Publications, Agra.
5. ShashiK.Gupta and Sharma R.K. *Management Accounting*, Kalyani Publishers, New Delhi.
6. Gupta S.P and Sharma R.K. *Management Accounting*, SahityaBhawan Publications, Agra.
7. Kulshustia and Ramanathan. *Management Accounting*, Sultan Chand & Sons, New Delhi.
8. Maheswari S.N. *Management Accounting and Financial Control*, Sultan Chand & Sons Delhi.
9. Shukla, M.C., T.S. Grewal and M.P. Gupta. *Cost Accounting, Text and Problems*. S. Chand & Co. Ltd., Delhi.
10. Pandey I.M *Principles of Management Accounting*, Vikas Publishing House, New Delhi.
11. Khan M.Y & Jain P.K. *Management Accounting*, Tata McGraw-Hill Publishing Co. Ltd.,New Delhi.
12. Revi M. Kishore. *Management Accounting*, Taxman Publications Pvt.Ltd., New Delhi.
13. Jain, S.P. and K.L. Narang. *Cost Accounting, Principles and Methods*. Kalyani Publishers, Jalandhar.

**MODEL QUESTION PAPER**  
**19UCA643: Management Accounting**

**Time: 3 hrs.**

**Max.Marks: 80**

**Section A**

**Answer all questions. Each question carries one mark.**

1. Define Management Accounting.
2. What is cash flow statement?
3. What do you mean by Budget Manual?
4. What current asset?
5. What is management report?
6. What is vertical analysis?
7. What is net capital employed?
8. What is net working capital?
9. What is the use of interest coverage ratio?
10. define the fund for fund flow analysis.

**(10 x1 =10)**

**Section B**

**Answer any EIGHT questions. Each question carries two marks.**

11. What are the different types of financial statement analysis?
12. What do you mean by comparative financial statements?
13. Find out current liabilities when current ratio is 2.5:1 and current assets are Rs. 75,000.
14. What do you mean by key factor?
15. What do you mean by funds from operation?
16. What are the limitations of fund flow statement?
17. What is margin of safety?
18. What are the advantages of management reporting?
19. What do you mean by Du Pont Analysis
20. Write not on production cost budget.
21. What are the uses of budgeting?
22. What is common size statement?

**(7x2 =14)**

**Section C**

**Answer any SIX questions. Each question carries 4 marks**

23. What are the major functions of management accounting?
24. Distinguish between management accounting and cost accounting.
25. What are the different types of report prepared by a management accountant?
26. What are the major tools of financial analysis?
27. List the different types of budgets prepared in an organization.
28. Calculate funds from operations from the information given below as on 31stMarch 2018: 1.Net profit for the year ended 31stmarch 2008 6500002.Gain on sale of building Rs 355003.Good will appears in the books at Rs 180000. out of that 10% has been written off during the year4.Old machinery worth Rs. 8000 has been sold for 6500 during the year 5.Rs. 125000 has been transferred to the general reserve fund6.Depreciation has been provided during the year on machinery and furniture at 20% whose total cost is Rs. 6,50,000.
29. For the production of 10000 units of a product, the following are the budgeted expenses:

	Rs. (per unit)
Direct material	30
Direct Labour	15
Variable overhead	12.50
Fixed overhead (Rs. 75000)	7.50
Variable expenses (direct)	2.50
Selling expenses (10% fixed)	7.50
Administration expenses (Rs. 25000 rigid for all production levels)	2.50
Distribution expenses (20% fixed)	<u>2.50</u>
Total cost of sale per unit	<u>80.00</u>

Prepare a budget for production of 12000, 14000 & 16000 units showing distinctly marginal cost & total cost.
30. From the following information you are asked to prepare a Balance sheet:
  1. Current liabilities Rs..100000
  2. Reserves and surplus Rs 50000



3. Bills Payable Rs. 40,000
  4. Debtors Rs 35000
  5. Current ratio 1.75
  6. Acid test ratio 1.15
  7. Fixed assets to proprietors fund 0.75
  8. Ratio of fixed assets to current assets 3
31. Prepare a cash budget for the three months ending 30<sup>th</sup> June 2017 from the information given below:

Month	Cash sales Rs.	Credit sales Rs	Cash purchases Rs.	Credit purchases Rs.	Other expenses Rs.
2017 Feb	60,000	90,000	45,000	80,000	20,000
March	90,000	1,05,000	70,000	1,00,000	26,000
April	85,000	1,60,000	80,000	90,000	24,000
May	70,000	1,10,000	75,000	1,00,000	30,000
June	65,000	1,20,000	75,000	1,30,000	35,000

Credit term: i. Debtors are allowed one month time for making payment.

ii. Creditors allow two months time for payment

iii. ½ month is the time taken for making payment of other expenses.

Every month Rs. 3,000 is to be paid for rent.

Cash and bank balance on 1<sup>st</sup> April 2017 is expected to be Rs. 4,000.

(4x6 =24)

#### Section D

Answer any TWO questions. Each question carries 15 marks

32. Explain the role of ratio analysis in the smooth functioning of an organization.
33. From the following Balance Sheet as on 31<sup>st</sup> December 2012 and 2013, you are required to prepare a schedule of changes in working capital and a funds flow statement.

Balance Sheet

Liabilities	2012 Rs.	2013 Rs.	Assets	2012 Rs.	2013 Rs.
Share Capital	10,000	15,000	Fixed assets	10,000	20,000
P & L A/c	4,000	6,000	Current Assets	13,000	14,500
Provision for tax	2,000	3,000			
Proposed Dividend	1,000	1,500			
Creditors	4,000	6,000			
Outstanding expenses	2,000	3,000			
	<b>23,000</b>	<b>34500</b>		<b>23,000</b>	<b>34500</b>

Additional information: 1. Tax paid during 2013 Rs. 2,500

2. Dividend paid during 2013 Rs. 1,000.

34. Balance Sheet of M/s X and Y on 1.4.2013 and 31.3.2014 were as follows:

Balance Sheet

Liabilities	2013 Rs.	2014 Rs.	Assets	2013 Rs.	2014 Rs.
Creditors	40,000	44,000	Cash	10,000	7,000
Loan from Mrs. X	25,000	--	Debtors	30,000	50,000
Loan from Can Bank	40,000	50,000	Machinery	80,000	55,000
Capital	1,25,000	1,53,000	Buildings	35,000	60,000
			Stock	35,000	52,000
			Land	40,000	50,000
	<b>2,30,000</b>	<b>2,47,000</b>		<b>2,30,000</b>	<b>2,47,000</b>

Additional Information: During the year a machine costing Rs. 10,000 (accumulated depreciation Rs. 3,000) was sold for Rs. 5,000. The provision for depreciation against machinery as on 1.4.2013 was Rs. 25,000 and on 31.3.2014, Rs. 40,000. Net profit for the year 2013-14 amounted to Rs. 45,000.

You are required to prepare a cash flow statement.

35. What is management accounting? State its importance, objectives, merits and demerits. .

(2x15=30)



**Open Course (For students from Department of Commerce)**

**19UCA661.1: PRACTICAL ACCOUNTING**

**No of Instructional Hours -3 (1 theory and 2 hours Practical)**

**No. of credits: 2**

**(Note – The college shall provide pre-printed accounting documents and register to enable the students to learn accounting through practicing)**

**Aim and Objectives:**

1. To acquaint the students an overall idea of how accounts are maintained in a practical manner.
2. To enable the students to prepare final accounts and annual report in depth.

**Course Outcome**

Create abilities in preparation and maintenance of accounting records in practice.

**Module 1:** Classification and Codification of Accounts - Classification of accounts – Expenses – Incomes – Assets – Liabilities – sub classification – element - wise – direct, indirect, current, fixed, short term and long-term classification – Codification of accounts and accounting nomenclature. (10 hrs)

**Module 2:** Account Manuals - Rules and procedures to be followed in accounting – Treatment of items in which the accountant is having discretion – disclosures to be made. (10 hrs)

**Module 3:** Preparation and maintenance of Vouchers, Journals, Cash Book and Ledgers. (Needs to provide the students with printed forms to do Practicals (10 hrs)

**Module 4:** Maintenance of Asset Registers - Preparation and maintenance of asset registers – computation of depreciation – capitalization/sale/disposal/scrap of fixed assets – priced stores ledger – physical verification of assets, cash, stock and sub journal entries. (12 hrs)

**Module 5:** Preparation of Final Accounts - Trial Balance, Profit and loss account, balance sheet, notes to accounts, auditors' reports and replies thereof. (12 hrs)

**Recommended structure of question paper:** Theory – 30% Practical – 70%

**Recommended Books:**

1. Advanced Accounts – M C Shukla & T S Grewal.
2. Advanced Accounts – P C Tulsian
3. Advanced Accounts – Jain and Narang.

## Open Course II

### 19UCA661.2: STRATEGIC MANAGEMENT

No. of instructional hours per week: 3

No of credits: 2

#### Aim of the course:

To enhance the decision making abilities of students in situations of uncertainty and dynamic business environment.

#### Course Objectives:

1. To give basic understanding about the concepts related to strategic management.
2. To acquaint the students with the managerial tasks associated with implementing corporate strategy.

#### Course Outcome

Create abilities in decision making under uncertain and dynamic business environment.

**Module I:** Introduction to strategic management: Introduction, Concept of strategy-Meaning and definition of strategy, need for strategy, characteristics of strategy, Strategy and Tactics, levels of strategy, strategic management, nature of strategic management, importance of strategic management, characteristics of strategic management, process of strategic management, participants in strategic management, advantages of strategic management, limitations of strategic management. (12 hrs)

**Module II:** Strategic Intent and Strategic Formulation: Strategic intent, Hierarchy of strategic intent- Vision-Mission-Goals- Objectives-Plans, Strategy formulation, Approaches to Strategy formulation, Strategic business unit, Types of strategy– Stability strategy-Growth strategy- Retrenchment strategy and Combination strategy. (10hrs)

**Module III:** Strategic Analysis: Strategic analysis, Environmental Threats and Opportunity Profile (ETOP), Organisational Capability Profile (OCP), Strategic Advantage Profile (SAP), Corporate Portfolio Analysis (CPA), BCG Growth Share Matrix, Synergy and Dyssynergy, SWOT and TOWS analysis, GAP analysis. (12hrs)

**Module IV:** Strategy Implementation: Strategy implementation, Approaches to strategy implementation, Inter-relationship between strategy formulation and implementation, Issues in strategy implementation, Resource allocation. (10hrs)

**Module V:** Strategic Evaluation and Control: Strategic evaluation, Strategic control, Techniques of strategic evaluation and Strategic control. (10hrs)

#### Books Recommended

1. SubhaRao P. *Business Policy and Strategic Management*. Himalaya Publishing House. Mumbai.
2. Prasad. L. M. *Strategic Management*. Sultan Chand & Sons. New Delhi.
3. Siva Ram Prasad R. *Strategic Management*. Students Helpline Publishing House. Hyderabad.
4. AzarKasmi. *Business Policy and Strategic Management*. Tata McGraw Hill Publishing Co. LTD. New Delhi.
5. Sharma R.A. *Strategic Manangement in Indian Companies*. Deep and Deep Publications Pvt. Ltd. New Delhi.
6. Ramaswamy and Namakumari.s. *Strategic Planning Formulation of Corporate Startegies*. Macmillan India Ltd. New Delhi.
7. Bhattachaya S.K and Venkataraman N. *Managing Business Enterprises: Strategic Structure and System*, Vikas Publishing House. New Delhi.
8. Vipin Gupta. Kamala Gollakota. R. Srinivasan. *Business Policy and Strategic Management. Concepts and Applications*. Prentice Hall of India, New Delhi.
9. Francis Cherunilam. *Strategic Management*. Himalaya Publishing House, Hyderabad.

**MODEL QUESTION PAPER**  
**19UCA661.2: Strategic Management**

**Time: 3 hrs.**

**Max.Marks: 80**

**Section A**

**Answer all questions. Each question carries one mark.**

1. What is vision-mission statement?
2. What is environmental scanning?
3. What is project implementation?
4. What is organization change?
5. What is resource allocation?
6. What is operational strategy?
7. Define business?
8. What is operational control?
9. Define globalization?
10. Mention any four levels of strategy?

**(10 x1 =10)**

**Section B**

**Answer any EIGHT questions. Each question carries two marks.**

11. Define corporate governance?
12. Define core competence?
13. What is competitive advantage?
14. Define GAP analysis?
15. Explain SWOT analysis?
16. What are the strategic control systems?
17. Define strategic change?
18. What is balance score card?
19. Differentiate vision and mission?
20. What is porter's five force model?
21. What is generic strategy?
22. What is GE 9 cell model?

**(8x2=16)**

**Section C**

**Answer any SIX questions. Each question carries 4 marks**

23. Explain environmental appraisal?
24. Explain the nature of business policy?
25. Explain the techniques used for environmental scanning?
26. Briefly discuss strategic implementation?
27. Distinguish between sell offs and spin offs?
28. Explain retrenchment strategy?
29. What do you mean by SLEPT?
30. Enumerate the evolution of business policy?
31. Explain the techniques of strategic evaluation and control?

**(4x6 =24)**

**Section D**

**Answer any TWO questions. Each question carries 15 marks**

32. Explain the importance of matching organization structure and strategy in strategic management?
33. Portfolio balancing provides a framework for reviewing the performance of SBUs collectively. Comment?
34. Explain in detail the conditions would prompt a firm to retaliate aggressively against a new entrant to the industry?
35. Explain in detail the various ways in which different Indian organizations have set up their vision, mission and values?

**(2x15=30)**

**(2x15=30)**

## Open Course II

### 19UCA661.3: MANAGEMENT OF FOREIGN TRADE

No. of instructional hours per week: 3

No. of credits: 2

#### Aim of the course:

To expose the students to the overall management of foreign trade affecting International business.

#### Course objectives:

1. To acquaint the students with India's foreign trade.
2. To familiarise the students with international trade and services.

#### Course Outcome

Equip the participants with the fundamental aspects of foreign trade, market, exchange, legislation, and control.

**Module I:** Introduction to Foreign Trade – basis of foreign trade – terms of trade – balance of payments – economic development and foreign trade – India's foreign trade in global context. (8 Hrs)

**Module II:** International Socio-Economic Environment and system – Regional economic groupings – GATT, UNCATD and WTO – bilateralism vs Multilateralism – commodity agreements and commodity markets (10 Hrs)

**Module III:** India's Foreign Trade-role of state trading in India's foreign trade; export-oriented units; export of projects and consultancy services; Free Trade Zones in India; foreign collaboration and joint ventures abroad; export-import financing institutions. (12hrs)

**Module IV:** Export and Import Procedures-central excise clearance-customs clearance-role of clearing and forwarding agents-shipment of export cargo-export credit-export credit guarantee and policies-forward exchange cover-finance for export on deferred payment terms -duty drawbacks. (14 hrs)

**Module V:** Identification of Global Markets –sources of information-marketing strategy-agencies promoting and supporting foreign trade. (10hrs)

#### Book Recommended:

1. Verma M.L. *Foreign Trade Management in India*, Vikas Publishing House, New Delhi.
2. Mahajan V.S. *India's Foreign Trade and Balance of Payments*, Deep & Deep Publications Pvt. Ltd., New Delhi.
3. Varshney R.L. *India's Foreign Trade*, Kitab Mahal, Allahabad.
4. Sindhvani. *The Global Business Game*, Macmillan India Ltd., New Delhi.
5. Mithani D.M. *International Economics: Theory and Practice*, Himalaya Publishing House, Mumbai.
6. Chadha G.K. *WTO and Indian Economy*, Deep & Deep Publications Pvt. Ltd., New Delhi.
7. Batra G.S. and Dangwal R.C. *International Business: New Trends*, Deep & Deep Publications Pvt. Ltd., New Delhi.
8. Warren J. Keegan. *International Marketing*, PHI, New Delhi.
9. John Payerwaether. *International Marketing*, PHI, New Delhi.
10. *IIFT Dictionary of Shipping and Chartering terms*
11. *IIFT Freight Tariffs and Practices of Shipping Conferences*

## Core Course XXIV

### 19UCA644: COMPUTERISED ACCOUNTING

No. of instructional hours per week: 5 (1 hour theory and 4 hours practical)

No. of credits: 4

#### Aim of the course:

To update and expand the skills in the application of accounting packages.

#### Course objectives:

1. To expose the students to computer application in the field of Accounting.
2. To develop practical skills in the application of Tally Package.

**Module I:** Company creation and set-up of accounts in Tally (8.1 or higher version) Startup Tally, Quitting Tally, Creation of a Company, Alteration, deleting, and shut a Company - concepts of Grouping of Accounts – Predefined account groups, display or alter groups. Creating Ledger Accounts – Predefined ledger accounts, creation, display, alter and deleting ledger accounts - Inventory – items, groups, units, creating a single stock group, creating a multiple stock group, stock items. (10 Hrs)

**Module II:** Accounting vouchers and its advanced usages - Vouchers, Types of Vouchers used in Tally, Creation of Voucher type, Types of accounting Vouchers, Accounting Features, Maintaining Bill-wise Details, Cost centre and cost category, interest calculation, Reversing journals and optional voucher, Memorandum Voucher - Inventory vouchers – delivery note, physical stock voucher, purchase order, sales order, receipt note, rejection in, rejection out, stock journal, Stock category, bill-wise details, multiple Godowns, different and actual bill quantity- Working with payroll info menu- payroll configuration and pay head creation- payroll vouchers- payroll reports. (30 Hrs)

**Module III:** Books of accounts and its advanced usages - Cash book, Bank book, Journal Register, Ledger, Purchase, Register, Sales Register, Stock item, Stock group summary, movement analysis, sales order, purchase order, location wise stock reports, stock query, branch accounting, flexible invoicing, discount in invoicing, price list, bank reconciliation, manufacturing account (20 Hrs)

**Module IV:** Financial Management - TDS, Generation and Reconciliation of TDS Challans, Filing e-TDS return, Calculation of VAT in Tally - Fund flow, receivables turnover, budgeting and controls, variance analysis, ratio analysis, calculating key financial ratios (20 Hrs)

**Module V:** Report Generation and Printing - Display of Trial balance, profit and loss accounts, balance sheets, consolidated statements companies/branches. Printing options, quick format, printing reports, printing of primary books, printing of registers, printing of outstanding statements, printing of inventory books (10 Hrs)

#### Recommended Practicals:

Application of Tally - creation of companies; creation of primary groups, secondary groups; creation of ledgers; creation of inventory – items, groups, units etc.; Creation of different types of vouchers; bills wise details; interest calculation, creation of godowns; Preparing, display and alter books of accounts, preparing stock reports, stock query, branch accounts, invoices, and price list and bank reconciliation statement.; Creating payroll vouchers in TALLY; Generating fund flow statements, ratio analysis statements, budgets; preparation of TDS return. ; Generating Trial balance, Profit and Loss Accounts, Balance Sheets, consolidated statement of companies.

#### Books Recommended:

1. Institute of Computer Accountants .*Tally*, Vikas Publishing House, New Delhi.
2. Tally Academy .*Tally Manual*.
3. TALLY 9 Upto release 3.0, Computech Publications Ltd., New Delhi.

**MODEL QUESTION PAPER**  
**19UCA644: COMPUTERISED ACCOUNTING**

**Time 3Hrs**

**Max: Marks 80**

**Section: A**

Answer the following each in one or two sentences. Each question carries 1 Mark.

1. Define Accounting.
2. What is a Sales voucher?
3. Give the basic component in the payroll system.
4. What is gateway of tally?
5. What is ERP?
6. What is GST?
7. Who is a debtor?
8. What do you mean by cost centre?
9. Which are the two ledger accounts already exists in tally?
10. Define the term TDS.

(10x1=10)

**Section: B**

Answer any eight of the following. Each question carries 2 marks.

11. What is title area?
12. What do you mean by credit note?
13. Differentiate between rejection in and rejection out.
14. Explain the steps required for interest calculation.
15. What is a primary group?
16. What is a compound unit of measure?
17. How do you create a single ledger in tally?
18. What is Tally vault?
19. What is a memorandum voucher?
20. What is stock query?
21. State the procedure of recording sales return in tally?
22. What do you mean by location?

(8x2=16)

**Section: C**

Answer six of the following .Each questions carries 4 marks.

23. What is Balance sheet? How can you prepare in Tally?
24. What is movement of analysis? State the procedure.
25. State the important limitations of computerized accounting.
26. State the purpose of F11?
27. What do you mean by optional voucher? What are it uses?
28. Explain important inventory vouchers used in tally?
29. What are the subgroups in Tally?
30. What are the important features of Tally?
31. Explain the security levels in Tally.

(6x4=24)

**Section: D**

Answer two of the following. Each question carries 15 marks

32. Explain e-filing.
33. How can you create a company in Tally?
34. What is a voucher? Explain the accounting vouchers in tally?
35. Briefly discuss the method of producing profit and loss account and balance sheet in tally?

(2x15=30)