

AG & SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU

(AUTONOMOUS)

(MANAGED BY SIDDHARTHA ACADEMY OF GENERAL & TECHNICAL EDUCATION VIJAYAWADA)

Commerce	CACC -101G/C C	2018-2019	<i>I.B.Com(gen/comp)</i>
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SEMESTER – I

SYLLABUS

Fundamentals of Accounting - I

Unit-I – Introduction to Accounting

Need for Accounting – Definition – Objectives, Advantages – Book keeping and Accounting– Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).

Unit –II: Subsidiary Books:

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty cash Book (Problems).

Unit-III: Trail Balance and Rectification of Errors:

Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (Problems)

Unit-IV- Bank Reconciliation Statement:

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement- Problems on both favorable and unfavourable balances.

Unit -V: Final Accounts:

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with adjustments (Problems).

Reference Books

1. T.S.Reddy & A. Murthy, Financial Accounting , Margham Publications
2. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
4. Tulasian, Accountancy -I, Tata McGraw Hill Co.
5. V.K.Goyal, Financial Accounting, Excel Books

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SEMESTER – I

Fundamentals of Accounting - I

Model Question Paper

Time: 3 hrs

Max. Marks:70

SECTION – A

I. Answer any TWO of the following

2X5=10

1. Distinguish between Book- keeping and Accounting?
2. State different types of Subsidiary books?
3. Explain different types of errors?
4. Explain the various reasons for preparation of Bank reconciliation statement?

SECTION – B

II. Answer any FOUR of the following

4X15=60

5. Explain accounting concepts and conventions?
6. Pass necessary entries and prepare ledger for the following
 1. March 1st vishwanath started business with Rs.30, 000
 2. March 2nd purchased machinery for Rs.5000
 3. March 3rd purchased goods from madanlal for Rs.2500
 4. March 3rd sold goods to giri for Rs.4000
 5. March 4th purchased goods from jai for Rs.5000
 6. March 6th sales Rs.5000
 7. March 10th received interest from mukund Rs.2000

8. March 11th cash deposited at bank Rs.6000
9. March 14th paid to jai for final settlement Rs.2900
10. March 16th sold goods to Venkat Rs.4000
11. March 18th venkat paid Rs.3890 for final settlement
12. March 29th rent paid through cheque Rs.500

7. Enter the following transactions in a Three Column Cash Book:

2010 January :

- 01 Cash in hand Rs.14, 000; balance at bank Rs.5, 000
- 03 Cash sales Rs.6000
- 05 Paid Rs.7, 000 into bank
- 06 Received a cheque for Rs.700 from Suraj
- 08 Paid into bank Suraj's cheque Rs.700
- 10 Paid to Anurg by cheque Rs.980 in full settlement of
His account of Rs.1000
- 11 Withdrew from bank for office Rs.4, 000
- 12 Cash sales Rs.8,000
- 13 Received cheque from John for Rs.10,000 and lodged it into bank
For clearance
- 14 Paid commission to Ram by cheque Rs.500
- 15 John's cheque dishonored
- 29 Drew a cheque for Rs.800 for personal use.
- 31 Paid salaries by cheque Rs.1, 500 and by cash Rs.500
- 31 Bank charges Rs.20 and insurance premium Rs.520 as shown in Passbook

8. Prepare a Trial Balance from the following balances.

Capital	24,000
Drawings	4,500
Purchases	20,000
Sales	30,500
Returns inwards	1,500
Salaries	12,200
Wages	1,550
Bad debts	1,100
Debtors	14,000
Creditors	10,000
Provision for doubtful debts	1,900
Cash	6,200
Insurance	700
Plant & Machinery	7,150
Bills payable	2,500
Furniture	5,000
Land and buildings	7,000
Outstanding wages	2,000
Interest received	2,000
Bank overdraft	4,000
Other short term liabilities	4,000

9. From the following particulars ascertain the balance that would appear in the cash book of Brahmaji as at 31st December 2015, after making the necessary adjustments.

	Rs.
Overdraft as per pass book (31-12-15)	13,880
Interest on overdraft for six months ending 31-12-15 (not yet entered in cash book)	240
Bank charges for the above period (Not yet entered in the cash book)	60
Cheques drawn but not cashed by the customers Prior to 31-12-15	2,300
Cheques paid in to the bank but not cleared Before 31-12-15	4,340
A bills receivable (discounted with the bank in November 2015) dishonoured debited in the passbook	1,000

10. From the following Trial Balance of Hari and additional information prepare Trading and Profit and Loss Account for the year ended 31st March, 2015 and a Balance Sheet as on that date:

TRIAL BALANCE as on 31st March, 2015

PARTICULARS	Dr.(Rs.)	Cr.(Rs.)
Capital	--	1,00,000
Furniture	20,000	--
Purchases	1,50,000	--
Debtors	2,00,000	--
Interest earned	--	4,000
Salaries	30,000	--
Sales	--	3,21,000
Purchase Returns	--	5,000
Wages	20,000	--
Rent	15,000	--
Sales Returns	10,000	--
Bad Debt Written off	7,000	--
Creditors	--	1,20,000
Drawings	24,000	--
Provision for Bad Debts	--	6,000
Printing & Stationery	8000	--
Insurance	12,000	--
Opening Stock	50,000	--
Office Expenses	12,000	--
Provision for Depreciation	--	2,000
Total	5,58,000	5,58,000

Adjustments:

- (a) Depreciation Furniture by 10% on original cost
- (b) A provision for doubtful 5% on Sundry Debtors
- (c) Salaries for the month of March, 2010 amounting to Rs.1000 were unpaid
- (d) Insurance amounting to Rs.2, 000 is prepaid
- (e) Stock used for private purpose Rs.6, 000
- (g) Closing stock Rs.60, 000

11. Prepare a Bank Reconciliation statement from the following details as on 31st March 2009 and find out the balance as per pass book.

- a) Balance as per cash book Rs. 1,000
- b) Cheques paid in but not cleared Rs. 200
- c) Cheques paid in but dishonoured Rs. 300
- d) Cheques drawn but not cashed Rs. 2,000
- e) Interest credited in Pass book only Rs. 100
- f) Bank charges Rs.150 entered in cash book Rs. 510
- g) Cash book overcast by Rs.500

12. Why are final accounts prepared?.

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SEMESTER – I

Fundamentals of Accounting - I

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction to Accounting	Subsidiary Books	Trial balance & Rectification of Errors	Bank Reconciliation statement	Final Accounts
5 Marks questions	1	1	1	1	---
15 Marks questions	1T+1P	1P	1P	2P	1T+1P
Weight age	35	20	20	35	30

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SEMESTER – I

SYLLABUS

Business Organization

Unit-I – Introduction

Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship of Trade, Industry and

Commerce.

Unit II- Business Functions and Entrepreneurship

Functions of Business and their relationship - Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Characteristics of a good entrepreneur - Types – Functions of Entrepreneurship.

Unit –III – Forms of Business Organizations

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership - Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership Deed – Hindu-undivided Family – Cooperative Societies.

Unit-IV- Joint Stock Company

Joint Stock Company – Meaning – Characteristics –Advantages – Kinds of Companies - Differences between Private Ltd and Public Ltd Companies.

Unit-V- Company Incorporation

Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents.

Reference Books:

1. C.D.Balaji and G. Prasad, Business Organization - Margham Publications, Chennai.
2. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications

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SEMESTER – I

Business Organization

MODEL PAPER

Time: 3 hrs

Max. Marks:70

SECTION – A

I. Answer any TWO of the following

2X5=10

1. State the features of Business?
2. Explain the types of Entrepreneurs
3. Write note on 1) Club 2) Trust
4. Explain the features of a Joint stock Company

SECTION – B

II. Answer any FOUR of the following

4X15=60

5. What are the Relationship between Trade, Commerce and Industry?
6. What do you meanby Commerce discuss the advantages and disadvantages of commerce
7. Define Entrepreneurship. Explain theories of Entrepreneurship.
8. Discuss advantages and disadvantages of sole proprietorship
9. Explain the essential characteristics of Joint Hindu Family
10. Give the meaning of Company. Discuss various kinds of Companies
11. What are the differences between Private limited company and Public limited company
12. Distinguish between Memorandum of Association and Articles of Association

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SEMESTER – I

Business Organization

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Business Functions and Entrepreneurship	Forms of Business Organizations	Joint Stock Company	Company Incorporation
5 Marks	1	1	1	1	---
15Marks	2	1	2	2	1
Weight age	35	20	35	35	15

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SEMESTER – I

Business Organization and Management

Unit-I: Introduction: Concepts of Business, Trade , Industry and Commerce – Features of Business - Trade Classification - Aids to Trade – Industry – Classification – Relationship among Trade, Industry and Commerce.

Unit-II: Forms of Business Organizations: Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative Society

Unit-III: Joint Stock Company: Company Incorporation: Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents –

Unit-IV: Management and Organization: Process of Management: Planning; Decision-making; Organizing: Line and Staff - Staffing - Directing and Controlling; Delegation and Decentralization of Authority.

Unit-V: Functional Areas of Management: Production - Manufacturing - Make in India - Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices.

Reference Books:

1. Kaul, V.K., Business Organization and Management, Pearson Education, New Delhi.
2. Chhabra, T.N., Business Organization and Management, Sun India Publications, New Delhi.
3. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
4. Basu, C. R., Business Organization and Management, McGraw Hill Education.
5. Jim, Barry, John Chandler, Heather Clark; Organization and Management, Cengage Learning.
6. Allen, L.A., Management and Organization; McGraw Hill, New York.

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SEMESTER – I

MODEL PAPER
Business Organization and Management

Time: 3 hrs

Max. Marks: 70

SECTION - A

I. Answer any TWO of the following

2X 5 = 10

1. Comparison between business, profession and Employment.
2. Explain the partnership deed
3. Write the advantages of joint stock company
4. Explain about memorandum of association

SECTION - B

II. Answer any FOUR of the following

4 X 15= 60

5. Define business and explain the features of business.
6. Write the advantages and disadvantages of Sole Trading.
7. Distinguish between Public limited company and private limited company
8. Write the characteristics of Joint Stock Company
9. Explain the features of partnership.
10. Explain Advantages and disadvantages of decentralization.
11. Explain the Management principles.
12. Write the functions of marketing management.

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SEMESTER – I

Business Organization and Management

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
5Marks Questions	1	1	1	1	-----
15 Marks Questions	1	2	2	2	1
Weightage	20	35	35	35	15

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SEMESTER – II

SYLLABUS

Fundamentals of Accounting – II

Unit-I: Depreciation

Meaning of Depreciation - Methods of Depreciation: Straight line – Written down Value – Sum of the Years' Digits - Annuity and Depletion (Problems).

Unit-II: Provisions and Reserves

Meaning – Provision vs. Reserve – Preparation of Bad debts Account – Provision for Bad and doubtful debts – Provision for Discount on Debtors – Provision for discount on creditors -Repairs and Renewals Reserve A/c (Problems).

Unit-III: Bills of Exchange

Meaning of Bill –Features of bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the books of Drawer and Drawee (Problems).

Unit-IV: Consignment Accounts

Consignment - Features - Proforma invoice - Account sales – Del-credre Commission - Accounting treatment in the books of consigner and consignee - Valuation of closing stock - Normal and Abnormal losses (Problems).

Unit-V: Joint Venture Accounts

Joint venture - Features - Differences between Joint-venture and consignment – Accounting procedure - Methods of keeping records (Problems).

Reference Books:

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
2. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
4. Tulsan, Accountancy-I, Tata McGraw Hill Co.
5. V.K. Goyal, Financial Accounting, Excel Books
6. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.

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SEMESTER – II

Fundamentals of Accounting – II

MODEL PAPER

Time: 3 hrs

Max. Marks: 70

SECTION - A

I. Answer any TWO of the following

2X 5 = 10

1. What is bill of exchange? Explain its advantages briefly?
2. Define Depreciation? State the factors causing depreciation?
3. State the features of Joint Venture?
4. What is Normal loss?

SECTION - B

II. Answer any FOUR of the following

4 X 15 = 60

5. Ram draws a bill on Rahim for Rs. 2,000 payable after two months on 01-09-1997 and got the bills accepted. The bill is discounted with the bank at 6%. On the due date the bill is dishonored noting charges Rs. 10. Rahim accepted a new bill for Rs. 2,025 payable after one month. Rahim became bankrupt on the month. Pass the necessary journal entries in the books of Ram and Rahim.

6. On 1st Jan 2004, a Reserve for Doubtful Debts Account shows a credit balance of Rs 16,000. The bad debts during the year amounts to Rs 10,500. The debts at December 31st 2004 are Rs 3,00,000. and at 5% reserve for doubtful debts is required to be maintained. The bad debts in 2005 amount to Rs 16,250. On December 31st, 2005 the debts are Rs 3,00,000. And at 5% reserve for doubtful debts is required to be kept. The bad debts in 2006 amount to Rs 4,500. On December 31, 2006 the debtors are Rs 1,45,000 and at 5% Reserve for doubtful debts is to be maintained. Prepare Bad Debts Account and Reserve for Doubtful Debts Account for all the Three Years.

7. P and Q undertake jointly to contract a building for X Ltd, for a contract price of Rs. 80,000. The price was to be paid Rs. 60,000 in cash and the balance in shares of X Ltd., A bank account was opened jointly, P and Q contributing Rs. 25,000 and Rs. 20,000. They agreed to share profit or loss in the proportion of 2/3 and 1/3rd respectively. The joint venture transactions were as under.

	Rs.
Materials purchased	38,000
Wages paid	22,000
Establishment expenses paid	4,000

The contract was completed and the price was received. The shares were sold for Rs. 17,000 Q took away the unused materials at Rs. 1,100.

Show that necessary accounts in the books of P.

8. A lease is purchased on 1st January 2011 for four years at a cost of Rs 20,000. It is proposed to depreciate the lease by the Annuity method charging interest @ 5% p.a. A reference to the annuity table shows that to depreciate Re 1 by annuity method over 4 years charging interest at 5% p.a. one must write off a sum of Re. 0.2820. Show the lease account for four years and also the relevant entries in the Profit and Loss Account.

9. 1000 Toys were consigned by Anand & Co., of Visakhapatnam to Benerjee of Calcutta of an invoice of Rs. 300 each. Anand & Co., paid freight Rs. 20,000 and insurance Rs. 3,000. During the transit 100 toys were totally damaged by fire. Benerjee took delivery of the remaining toys and paid Rs. 21,000 as delivery charges and Rs. 7,800 as customs duty. Benerjee sent a bank draft to Anand& Co., for Rs. 1, 00,000 as advance payment and later sent an account sales showing that 800 toys were sold at Rs. 440 each. Benerjee is entitled to a commission of 5%. Prepare consignment account. Benerjee account and abnormal loss account in the books of Anand & Co., assuming that nothing has been recovered from the insurance company, for the damaged caused.

10 On 1st July 2001 company limited purchased second hand machinery for Rs. 20,000 and spends Rs. 3,000 on reconditioning and installing it. On 1st January, 2002 the firms purchases new machinery worth Rs. 12,000. On June 30th 2003 the machinery purchased on 01-01-2002 was sold for Rs. 8,000 and on 1st July 2003 fresh plant was installed at a cost of Rs. 15,000. The company writes off 10% on the original cost. The accounts are closed every year ending 31st March. Show the Machinery account for 3 years ending 31st March 2004.

11. What is meant by Joint venture? What are the differences between a Joint venture and Consignment?

12. What is Consignment? How does it differ from Sale?

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SEMESTER – II

Fundamentals of Accounting – II

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Depreciation	Provisions and Reserves	Bills of Exchange	Consignment	Joint venture
5 Marks questions	1	1	1	1	---
15 Marks questions	2P	1P	1P	1T+1P	1T+1P
Weight age	35	20	20	35	30

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Commerce	CBEN -202G C	2018-2019	<i>I.B.Com(gen)</i>
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SEMESTER – II

SYLLABUS

Business Environment

Unit-I

Overview of Business Environment

Business Environment – Meaning – Macro and Micro Dimensions of Business Environment – Economic – Political – Social – Technological – Legal – Ecological – Cultural – Demographic – Changing Scenario and implications – Indian Perspective – Global perspective.

Unit-II

Economic Growth

Meaning of Economic growth – Factors Influencing Development – Balanced Regional Development.

Unit-III

Development and Planning

Rostow's stages of economic development - Meaning – Types of plans – Main objects of planning in India – NITI Ayog and National Development Council – Five year plans.

Unit-IV

Economic Policies

Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Union budget – Structure and importance of Union budget – Monetary policy and RBI.

Unit-V

Social, Political and Legal Environment

Concept of Social Justice - Schemes - Political Stability - Leal Changes.

Suggested Readings:

- 1 Rosy Joshi and Sangam Kapoor : Business Environment.
- 2 Francis Cherunilam : Business Environment.
- 3 S.K. Mishra and V.K. Puri : Economic Environment of Business.

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SEMESTER – II

Business Environment

MODEL PAPER

Time: 3 hrs

Max. Marks: 70

SECTION - A

I. Answer any TWO of the following

2 X 5 = 10

1. What is meant by Business Environment? And explain the Importance of Business Environment?
2. Explain the concept of Economic Growth
3. What are the types of planning?
4. Explain the objectives of Fiscal policy?

SECTION - B

II. Answer any FOUR of the following

4 X 15 = 60

5. Explain the Macro and Micro Dimensions of Business Environment
6. Explain the factors influencing Economic development?
7. Review the progress of five year plans in India?
8. What are the Rostow's stages of Economic development?
9. Explain new Industrial policy in India?
10. What is meant by Budget? And state the importance of union budget and what are the Important aspects in union budget?
11. Explain the causes for region imbalances?
12. Explain different Government schemes about social welfare?

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Commerce	Com-BEN -202G C	2018-2019	<i>I.B.Com(gen)</i>
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SEMESTER – II

Business Environment

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
5Marks Questions	1	1	1	1	-----
15Marks Questions	1	2	2	2	1
Weight age	20	35	35	35	15

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SEMESTER –III

SYLLABUS

Corporate Accounting

Unit -I:

Accounting for Share Capital - Issue, forfeiture and reissue of forfeited shares- concept & process of book building - Issue of rights and bonus shares - Buyback of shares (preparation of Journal and Ledger).

Unit -II:

Issue and Redemption of Debentures - Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal and Ledger).

Unit –III:

Valuation of Goodwill and Shares: Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method - Valuation of shares - Need for Valuation – Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

UNIT – IV:

Company Final Accounts: Preparation of Final Accounts – Adjustments relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers (including problems).

Unit –V

Provisions of the Companies Act, 2013 relating to issues of shares and debentures - Book Building- Preparation of Balance Sheet and Profit and Loss Account – Schedule-III.

Reference Books:

1. Corporate Accounting – Haneef & Mukherji,
2. Corporate Accounting – RL Gupta & Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Advanced Accountancy: Jain and Narang
5. Advanced Accountancy : R.L. Gupta and M.Radhaswamy, S Chand.

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SEMESTER –III

Corporate Accounting

Model Question Paper

Time: 3 hours

Max. Marks: 75

SECTION - A

I. Answer any THREE of the following questions 3 x 5 =15M

1. Explain the re-issue of Forfeited shares
2. Explain different types Debentures
3. What are the methods of valuing the shares of a company
4. What are the factors considered while calculating goodwill?
5. Provision for taxation
6. Book building

SECTION - B

II. Answer any FOUR of the following questions 4 x15 =60M

7. Journalize the following transactions at the time of issue and redemption of debentures

- (a) A Debenture issued at Rs. 95, repayable at Rs. 100.
- (b) A Debenture issued at Rs. 95, repayable at Rs. 105.
- (C) A Debenture issued at Rs. 100, repayable at Rs.105.
- (d) A Debenture issued at Rs. 105, repayable at Rs. 100.

8. Chandana Co. Ltd. Offered to pay the public 40,000 equity shares of rs.100 each at a premium of Rs.10 per share .The payment was as follows.

	Rs.
On Application	20
On Allotment	40 (including premium)
On first call	25
On final call	25

Applications received total for 70,000 shares, applications for 20,000, shares were rejected. The directors made both the calls. One share holder holding 1,000 shares failed to pay the two calls as a consequent his shares were forfeited.400 of these shares were reissued as fully paid at Rs.80 per share. Pass journal entries and prepare balance sheet on the basis of information given above.

9. A business concern had earned profits for the past 3years as follows

2007 –Rs50, 000 2008-Rs, 60, 000, 2009 –Rs70000.

Average capital employed in the business Rs.4, 00,000.

Reasonable rate of return expected in a similar business is 10%

From the above, calculate the value of goodwill under,

(a) 2years purchase of the average profits of last three years

(b)four years purchase of super profits the basis of average profits of previous three years

10. The Balance sheet of Deepak LTD. as on 31.03.2004 was as under.

Liabilities.	Rs.	Assets.	Rs.
4,000Equity shares ofRs.100each	4,00,000	Land and buildings	2,50,000
General Reserve	50,000	Machinery	1,20,000
Profit and loss Account	50,000	Investment at cost (market value Rs.60,000)	70,000
Creditors	90,000	Debtors	100,000
Provision for taxation	40,000	Stock	80,000
		Cash at bank	10,000
	6,30,000		6,30,000

Additional Information:

- (a) Land and Buildings and machinery are valued at Rs.2,40,000 and Rs.95,000
 (b) Of the total debtors Rs.5, 000 are bad.
 (c) Good will is to be taken at Rs.50, 000
 (d) The normal rate of dividend declared by such type of companies is 15% on paid up capital
 (e) The average rate of dividend declared and paid by this company is 20% on its paid up capital. Calculate fair value of equity shares/

11. The following Trial Balance has been extracted from the book of XYZ LTD .as on 31st march2001. You are required to prepare profit and loss Account and Balance sheet as on the date.

Debit Balance.	Rs.	Credit Balance	Rs.
Land and Buildings	34,000	Share capital	1,00,000
Furniture	6,000	General reserve	5,000
Plant & Machinery	15,000	10% debentures	40,000
Stock on 31 st March 2001	75,000	Sundry Creditors	4,000
Salaries	25,000	Gross profit	75,000
Debtors	10,000	Interest on investments	1,000
5% Investments	20,000	Profit and loss Account-1 ST April	35,000
Bank	5,000		
Advance Income tax	2,000		
Debentures interest	2,000		
Directors fee	7,000		
Rent ,rates and insurance	24,000		
Good will	35,000		
	2,60,000		2,60,000

1. Depreciate the following assets

Land and Buildings at 10% P.a. Plant and Machinery 8% P.a.

2. Provision for bad debts at 6%.

3. The Director have recommended

(a) Transfer .Rs 3,000 to General Reserve Account.

(b) Equity dividend at 10% on the paid up capital.

(c) Provision for income tax for Rs 4,000.

12. The Balance Sheet of Bajaj LTD .as on 31.3.08 is given below

Liabilities	Rs.	Assets.	Rs.
30,000 Shares of Rs.10 each	3,00,000	Freehold property	3,00,000
Profit and loss account		Closing stock	1,80,000
6% Redeemable Debentures	2,40,000	Debtor	1,50,000
Creditors		Cash at bank	2,30,000
	1,80,000		
	1,40,000		
	8,60,000		8,60,000

It was resolved at the annual general meeting.

(a) To pay dividend of 10%

(b) To issue one bonus share for every four shares held

(c) To give existing shareholders the option to buy one share of Rs.10 at Rs.15 for every four shares held prior to bonus distribution

(d) To pay the debentures at a premium of 5%

All the share holders took up the option (c) above. Pass necessary Journal entries and draw up the balance Sheet after the above transactions have been given effect to.

13. What is a Share? Explain different types of Shares?

14. Explain the legal provisions relating to issue of Shares as per Companies Act 2013

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SEMESTER –III

Corporate Accounting

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Accounting for Share Capital	Issue and Redemption of Debentures	Valuation of Goodwill and Shares:	Company Final Accounts:	Provisions of the Companies Act, 2013
5Marks	1	1	2	1	1
15Marks	1T	2P	3P	1P	1T
Weight age	20	35	55	20	20

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SEMESTER –III

SYLLABUS

Business Statistics

Unit 1: Introduction to Statistics:

Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire – Frequency distribution – Tabulation - Diagrammatic and graphic presentation of data using Computers (Excel).

Unit 2: Measures of Central Tendency:

Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

Unit 3: Measures of dispersion and Skewness:

Properties of dispersion-Range-Quartile Deviation –Mean Deviation-Standard Deviation-Coefficient of Variation-Skewness definition-Karl Pearson's and Bowley's Measures of skewness-Normal Distribution.

Unit 4: Measures of Relation:

Meaning and use of correlation – Types of correlation-Karl Pearson's correlation coefficient –Spearman's Rank correlation-probable error-Calculation of Correlation by Using Computers. Regression analysis comparison between correlation and Regression – Regression Equations-Interpretation of Regression Co-efficient.

Unit 5: Analysis of Time Series & Index Numbers:

Components of Time series- Measurement of trend and Seasonal Variations – Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers – Cost of Index Numbers-Limitations of Index Numbers –Use of Computer Software.

Suggested Readings:

1. Business Statistics Reddy, C.R Deep Publications.
2. Statistics-Problems and Solutions Kapoor V.K.

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SEMESTER –III

Business Statistics

Model Question Paper

Time: 3 hours

Max. Marks: 75

SECTION - A

I. Answer any THREE of the following questions

3× 5 = 15 M

1. Explain the characteristics of Statistics.
- 2.. Explain good qualities of a Measure
3. Explain Skewness
4. What is meant by Correlation?
5. Explain the components in Time series
6. Explain the features of Index Numbers?

SECTION - B

II. Answer any FOUR of the following

4×15 =60 M

7. Calculate Geometric Mean.

C.I	10-20	20-30	30-40	40-50	50-60	60-70
F	4	7	16	20	15	8

8. Calculate Mean deviation.

C.I	10-15	15-20	20-25	25-30	30-35	35-40	40-45	45-50
F	8	10	12	15	10	7	8	5

9. Calculate Bowley's Skewness

X	6	12	18	24	20	16	6
F	4	7	9	18	15	10	5

10. Construct a Histogram.

Marks	325-350	350-375	375-400	400-425	425-450
No. of students	30	45	75	60	35

11. Calculate Karl Pearson's coefficient of correlation from the following.

A	44	80	76	48	52	72	68	56	60
B	48	75	54	60	63	69	72	51	57

12. Find two Regression equations from the following data.

X	10	25	34	42	37	35	36	45
Y	56	64	63	58	73	75	82	77

13. For the following given data compute trend line by method of Least Squares.

Years (X)	2003	2004	2005	2006	2007
Y	4	11	17	20	26

14. From the following data given Find fishers Index Number. Prove TRT and FRT.

Commodity	Base year		Current year	
	Price	Quantity	Price	Quantity
A	6	50	10	56
B	2	100	2	120
C	4	60	6	60
D	10	30	12	24
E	8	40	12	36

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SEMESTER –III

Business Statistics

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction to Statistics	Measures of Central Tendency	Measures of dispersion and Skewness	Measures of Relation	Analysis of Time Series & Index Numbers
5Marks	1	1	1	1	2
15Marks	1P	1P	2P	2P	2P
Weight age	20	20	35	35	40

Note:1 .In unit III one problem should be given from Measures of dispersion and one problem should be given from Skewness.

Note:2. In unit IV one problem should be given from Correlation and one problem should be given from Regression.

Note:3 .In unit V one problem should be given from Time series and one problem should be given from Index numbers

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SEMESTER –III

SYLLABUS

Banking Theory & Practice

Unit-I: Introduction

Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks -Central Banking Vs. Commercial Banking.

Unit-II: Banking Systems

Unit Banking , Branch Banking, Investment Banking- Innovations in banking – e-banking - Online and Offshore Banking , Internet Banking - Anywhere Banking - ATMs- RTGS.

Unit-III: Banking Development

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD -EXIM Bank.

Unit-IV: Banker and Customer

Meaning and Definition of Banker and customer – Types of Customers - General Relationship and Special Relationship between Banker and Customer - KYC Norms.

Unit-V: Collecting Banker and Paying Banker

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

Books for Reference

1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
3. Banking and Financial Systems : Aryasri
4. Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal

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SEMESTER –III

BANKING THEORY& PRACTICE

Model Question Paper

Time: 3 hrs

Max. Marks: 75

SECTION- A

I. Answer any THREE of the following questions

3 x 5= 15M

1. Credit cards
2. Cash reserve ratio
3. SIDBI
4. Offshore banking
5. Define customer
6. Banker as an Agent

SECTION- B

II. Answer any FOUR of the following questions

4 x 15 = 60M

7. Describe the functions of commercial banks.
8. What are the various weapons of credit control available to RB.I
9. Elucidate the Merits and demerits of Branch Banking?
10. Discuss the recent trends and innovations in banking system?
11. What are the functions of NABARD?
12. What are the special features of relationship between banker and customer?
13. Discuss in detailed the statutory protection granted to a collecting banker in india
14. Discuss the duties and liabilities of a paying banker .

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SEMESTER –III

BANKING THEORY& PRACTICE

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Banking Systems	Banking Development	Banker and Customer	Collecting Banker and Paying Banker
5Marks	1	2	1	1	1
15Marks	2	2	1	1	2
Weight age	35	40	20	20	35

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SEMESTER –IV

SYLLABUS

Accounting for Service Organizations

Unit-I: Non-Trading/ Service Organizations:

Concept - Types of Service Organizations – Section (8) and other Provisions of Companies Act,2013.

Unit – II Electricity Supply Companies:

Accounts of Electricity supply companies: Double Accounting system – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet (including problems).

Unit – III - Bank Accounts

Bank Accounts – Books and Registers to be maintained by Banks – Banking Regulation Act, 1969 - Legal Provisions Relating to preparation of Final Accounts (including problems).

Unit -IV: Insurance Companies

Life Insurance Companies –Preparation of Revenue Account, Profit and Loss Account, Balance Sheet (including problems) – LIC Act, 1956.

Unit – V: General Insurance

Principles – Preparation of final accounts – with special reference to fire and marine insurance (including problems) – GIC Act, 1972.

Suggested Readings

1. Corporate Accounting – RL Gupta & M. Radha Swami
2. Corporate Accounting – P.C. Tulsian
3. Company Accounts : Monga, Girish Ahuja and Shok Sehagal

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SEMESTER –IV

Accounting for Service Organizations

MODEL PAPER

TIME -3hrs

Max. Marks: 75

SECTION-A

I. Answer any THREE of the following

3x5=15M

1. What are the features of Non-trading organisations
2. What is reasonable rate of return
3. Non banking assets
4. Slip system of posting
5. Bonus in reduction of premium
6. Reserve for unexpired risks

SECTION-B

II. Answer any Four of the following

4x15=60M

7. Write the special features of double Account system?

8. Visakha Friends club gives you their Receipts and Payments A/c and other Information and requests you to prepare their Income and Expenditure A/c for the year ending 31-12-2007 and Balance sheet as on that date.

Receipts and Payments A/c for the year ended 31-12-2007

Receipts	Rs.	Payments	Rs.
To Balance	3,800	By Salaries	20,000
To Subscriptions	90,000	By Buildings	1,55,000
To Donations for Buildings	80,000	By purchase of Investments	20,000
To Sale of Investments	42,000	By Printing	22,000
To Interest	10,200	By General Expenses	4,000
		By Balance	5,000
	2,26,000		2,26,000

Additional information:

1. Opening Balances:

Buildings Rs.20, 000, Investments Rs.50,000 , Outstanding Subscriptions Rs. 6,000

2. Value of Investments sold is Rs. 45,000

3. Interest receivable on Investments on 31-12-2007 Rs. 1,500/-

4. Outstanding Subscriptions on 31-12-2007 Rs. 7,800/-

5. Subscriptions Received in Advance on 31-12-2007 Rs. 500/-

9 . The following balances appeared in the books of South East Electric Supply Company Ltd as on 31-12-2011.

Particulars	Debit	Credit
Equity Shares		7, 00,000
Debentures		1, 00,000
Land on 31-12-10	1, 50,000	
Purchased during 2011	60,000	
Mains on 31-12-10	1, 60,000	
Mains Purchased during 2011	76,000	
Machinery on 31-12-10	5, 50,000	
Purchased during 2011	66,000	
Creditors		1,000
Depreciation Fund	2, 50,000	
Debtors	40,500	
Stores on hand	8,000	
Cost of generation of electricity	31,000	
Cost of distribution	8,000	
Cash in hand	2,000	
Sale of current	1, 40,000	
Meter rent		15,000
Rent rates	12,000	
Establishment expenses	21,000	
Interest on Debentures	20,000	
Interim Dividend	10,000	
Depreciation	20,000	
Net revenue account balance on 31-12-10		28,500

Prepare (a) Revenue account (b)Net revenue a/c.(c) Capital account(d) General Balance Sheet

10. Lakshmi bank Ltd. Have the following bills in its advances portfolio on 31st December 2009.

S.NO.	Date of the bill	Amount(Rs.)	Term (Months)
1	Nov.11	5,000	4
2	Dec.16	6,000	3
3	Dec.7	4,000	4

The rate of discount is 10%. you are required to calculate the rebate on bills discounted and give the necessary journal entries.

11. The following figures have been extracted from the books of Ronald bank Ltd 31-3-2013 prepare profit and loss account and balance sheet .

	Rs.		Rs.
Paid up capital	10,00,000	Investment reserve	35,000
P&L account(cr.)	40,323	Branch adjustments(cr.)	36,894
Current accounts	34,12,604	Printing and stationery	4,543
Fixed deposits	38,95,554	Provident fund contribution	10,000
Savings bank	25,68,000	Salaries	50,650
Directors fee	5,980	Unexpired insurance	437
Furniture (castRs.50,000)	37,280	Statutory reserve	2,65,000
Interest on deposits	2,10,223	Legal expenses	1,650
Stamps in hand	189	Cash in hand	4,16,324
Land and buildings (costRs.3,00,000)	2,05,000	Deposits with banks	12,05,125
Deposit with RBI	40,00,000	Investments	8,78,125
Cash credits and over drafts	70,00,000	Bills discounted	14,00,520
Contingency reserve	50,000		
Commission and exchange	1,02,225		

The authorized capital of the bank is 20 lakhs divided into 20,000 shares of Rs.100 each. All shares have been subscribed, only half of the face value is called up depreciation on land and buildings Rs.8,000 on furniture Rs.3500 create provision for taxation Rs.1,10,000,.

12. The following are the balances extracted from the ledger of the life insurance corporation as on 31-12-2006

Particulars	Rs.	Particulars	Rs.
Life fund at the beginning	14,00,000	Bonus in reduction of premium	2,500
Claims by death	76,000	Preliminary expenses	600
Claims by maturity	56,000	Claims admitted but not paid at the end of the year	80,000
Premium	2,10,000	Annuities due but not paid	22,000
Management expenses	19,000	Share capital of Rs.100 each share	4,00,000
Commission	26,000	Government securities	15,00,000
Consideration for annuities granted	10,000	Sundry assets	4,33,700
Interest dividends and rents	52,000		
Income tax on profit	300		
Fines	100		
Surrenders	21,000		
Annuities	30,000		
Bonus paid in cash	9,000		

From the above particulars prepare the revenue account and balance sheet of the corporation,

Adjustments:

1. Claims covered under reinsurance by death Rs.5,000
2. Further claims intimated (by death) Rs.4, 000
3. Bonus the reduction on premium Rs.1, 000
4. Interest accrued Rs. 15,000
5. Premium outstanding Rs. 10,000

13. From following particulars prepare fire Revenue A/C for year ending 31-3-2016.

	Rs.
Claims paid	9,60,000
Claims as on 1-4-2015	80,000
Claims intimated but not accepted on 31-3-2016	20,000
Claims intimated and accepted but not paid on 31-3-2016	1,20,000
Premium received	24,00,000
Re-insurance premium	2,40,000
Commission	4,00,000
Commission on reinsurance ceded	20,000
Commission on reinsurance accepted	10,000
Expenses of management	6,10,000
Provision for unexpired risk on 1-4-2015	8,00,000
Additional provision for unexpired risk	40,000
Bonus in reduction of premium	24,000

You are required to provide for additional reserve for unexpired risks at 1% of net premium in addition to opening balance.

14. The Revenue Account of life insurance company showed the life fund of Rs.23,71,000. On 31-12-2016 Before taking in to Account The following items.

- (a) Claims intimated but not admitted Rs.89, 250.
- (b) Bonus utilized in reduction of premium Rs.13, 500.
- (c) Interest accrued on investments Rs.29, 750.
- (d) Outstanding premium Rs27, 000.
- (e) Claims covered under reinsurance Rs.40, 500.
- (f) Provision for taxation Rs.31, 500.

Pass journal entries giving effect to the above adjustments and show . The statement of adjusted life fund.

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SEMESTER –IV

Accounting for Service Organizations

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Non-Trading/ Service Organizations	Electricity Supply Companies	Bank Accounts	Insurance Companies	General Insurance
5Marks	1	1	2	1	1
15 Marks	1P	1T+ 1P	2P	2P	1P
Weight age	20	35	40	35	20

Commerce	CBL-402G/C C	2018-2019	II.B.Com(gen/comp)
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SEMESTER –IV

SYLLABUS

Business Laws

Unit-1 Contract

Meaning and Definition of Contract-Essential elements of valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872.

Unit-2 Offer and Acceptance

Definition of Valid Offer, Acceptance and Consideration -Essential elements of a Valid Offer, Acceptance and Consideration.

Unit-3 Capacity of the Parties and Contingent Contract

Rules regarding to Minors contracts - Rules relating to contingent contracts – Different modes of discharge of contracts-Rules relating to remedies to breach of contract.

Unit-4 Sale of Goods Act 1930

Contract of sale – Sale and agreement to sell – Implied conditions and warranties –Rights of unpaid vendor.

Unit-5: Cyber Laws

Cyber Law and Contract Procedures - Digital Signature - Safety Mechanisms.

Suggested Readings:

1. J. Jayasankar, Business Laws, Margham Publication. Chennai -17
2. Kapoor ND, Mercantile Law , Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian , Business Law Tata

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SEMESTER –IV

Business Laws

MODEL PAPER

TIME -3hrs

Max. Marks: 75

SECTION-A

I. Answer any THREE of the following

3x5=15M

1. Agreement
2. Acceptance
3. Contingent contracts
4. Quid proquo
5. Unpaid seller
6. Hacking

SECTION-B

II. Answer any TWO of the following

4x15=60M

7. Define the term contract? What are the essentials of a valid contract?
8. Define consideration? What are legal rules to considerate?
9. Write about rules regarding Minors agreement?
10. What are the remedies available to an aggrieved party on the breach of Contract?
11. What is a contract of sale Explain its essential also distinguish a contract of sale from an agreement to sell?
12. Explain briefly the implied conditions and warranties in a contract of sale?
13. Explain the provisions regarding secure electronic records and secure digital signatures?
14. What implied and express contract? Explain your answer with examples

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SEMESTER –IV

Business Laws

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Contract	Offer and Acceptance	Capacity of the Parties and Contingent Contract	Sale of Goods Act 1930	Cyber Laws
5Marks	1	2	1	1	1
15Marks	2	1	2	2	1
Weight age	35	25	35	35	20

Commerce	CIT-403G C	2018-2019	II.B.Com(gen)
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SEMESTER –IV

SYLLABUS

Income Tax

Unit-I

Introduction: Income Tax Law – Basic concepts: Income, Person, Assesse, Assessment year, Agricultural Income, Capital and revenue, Residential status, Income exempt from tax (theory only).

Unit-II

Income from salary: Allowances, perquisites, profits in lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C(including problems).

Unit-III

Income from House Property: Annual value, let-out/self occupied/deemed to be let-out house, deductions from annual value - computation of income from house property (including problems).

Unit-IV

Income from Capital Gains – Income from other sources – (from Individual point of view) -chargeability – and assessment (including problems).

Unit-V:

Computation of total income of an individual – Deductions under section - 80 (including problems).

Reference Books:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. B.B. Lal; Direct Taxes; Konark Publications
3. Dr. Mehrotra and Dr. Goyal; Direct Taxes – Law and Practice; Sahitya

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SEMESTER –IV

Income Tax
Model Question Paper

Time: 3 Hrs

Max. Marks: 75

SECTION – A

I. Answer any Three of the following

3X 5 = 15M

1. Define the term 'Person'.
2. Explain about agricultural income
3. Describe House rent allowance
4. Explain gross annual value
5. What is meant by long term capital gain
6. Surcharge

SECTION – B

II. Answer any Four of the following

4 x15 =60M

7. How would you determine the residential status of a person.
8. Explain different perquisites?
9. From the following particulars of sriram, a manger of a firm, compute his taxable income from salary
 - a) Basic pay Rs 6000 P.M
 - b) Dearness allowance Rs 400 P.M
 - c) Own contribution to R.P.F Rs 3000 P.M
 - d)Employee's contribution to R.P.F Rs 3000 P.M
 - e) Interested credited to R.P.F 13% P.A Rs 4680
 - f) House rent allowance Rs 7200P.M rent paid in Delhi Rs5000 P.M
 - g) Medical allowance Rs100 P.M
 - h) Entertainment allowance Rs. 300 P.M

10. Compute income from House property

Municipal valuation 16,000 P A. Fair rent 1,80,000 P.A ,Standard rent 1,50,000 P.A , Rent received 1,72,000 P A Municipal taxes 10% Municipal taxes are borne by the owner. Fire insurance Rs 3000, Interest on money borrowed for construction of house property paid Rs .36, 000 The House is let-out throughout the previous year.

11. Mr. Prasad submits the following particulars about sale of assets

<u>Particulars</u>	<u>Jewellery</u>	<u>Plot</u>	<u>Gold</u>
Sale Price	12, 00,000	50, 80,000	10,20,000
Expenses on sale	10,000	36,000	Nil
Cost of Acquisition	90,000	4, 20,000	1,30,000
Year of Acquisition	1989-90	1986-87	2003-04
CII	172	140	463

He has purchased a house for Rs.27, 00,000 on 1-3-2017.

Calculate the amount of taxable capital gain. CII for 2017-18 is:

12. Compute income from other sources:-

- (i) Interest on Tax free Bonds of Govt. of AP Rs.15,000 (Net).
- (ii) Interest on 'A' Ltd. Debentures Rs.12,000 (Net) (Unlisted).
- (iii) Interest on 'B' Ltd. Tax free debentures (Net) Rs.27,000 (listed).
- (iv) Dividend from UTI Rs.15,000 (Net).
- (v) Dividends from Foreign Companies Rs.48,000 (gross).
- (vi) Rent from Foreign of plant, Machinery, Furniture etc, Rs.78,000 Repairs Rs.2,000. Insurance Rs.6,000).
- (vii) Directors fee received Rs.62,000.
- (viii) Examiner's fee received Rs.36,000.
- (ix) Royalty from Sulphur mines Rs.64,000.
- (x) Interest on Bank Depoist Rs 44,000

13. Compute tax liability of Mr. 'X' who is aged 68 years.

- (i) Pension received Rs.1,84,000.
- (ii) Rent received Rs.2,74,000 (House property)
- (iii) Long term capital gain Rs.80,000.
- (iv) Short term capital gain Rs.36,000.
- (v) Business profits Rs.1,20,000
- (vi) Speculation loss Rs.48,000.
- (vii) Horse Race winnings Rs.40,000.
- (viii) Interest on Bank deposits Rs.18,000.
- (ix) Deposited in PPF Rs.24,000.
- (x) Mediclaim paid Rs.22,000.

14. Compute total Income of Sri saibaba, an Indian resident of 30 years age
Gross Salary=86,000

Income from house property (computed)=20,000

Short term capital loss=10,000

Long term capital loss(Building)=12,000

Income from profession=5,000

Interest on securities(Gross)=4,000

Income from Govt. securities(Gross)=16,750

He donated Rs.5,000 to the P.M National Relief Fund and Rs.2,000 raise to the Prime Minister's Drought Relief Fund.

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<i>Commerce</i>	<i>CIT-403G C</i>	<i>2018-2019</i>	<i>II.B.Com(gen)</i>
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SEMESTER –IV

Income Tax

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Income from salary	Income from House Property	Income from Capital Gains Income from other sources	Computation of total Income of an individual
5Marks	2	1	1	1	1
15Marks	1T	1T+1P	1P	2P	2P
Weight age	25	35	20	35	35

Commerce	CBTP-401C C	2018-2019	II.B.Com(comp)
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SEMESTER –III

SYLLABUS

Banking Theory & Practice

Unit-I: Introduction

Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks -Central Banking Vs. Commercial Banking.

Unit-II: Banking Systems

Unit Banking , Branch Banking, Investment Banking- Innovations in banking – e-banking - Online and Offshore Banking , Internet Banking - Anywhere Banking - ATMs- RTGS.

Unit-III: Banking Development

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD -EXIM Bank.

Unit-IV: Banker and Customer

Meaning and Definition of Banker and customer – Types of Customers - General Relationship and Special Relationship between Banker and Customer - KYC Norms.

Unit-V: Collecting Banker and Paying Banker

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

Books for Reference

1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
3. Banking and Financial Systems : Aryasri
4. Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal

Commerce	CBTP-401C C	2018-2019	II.B.Com(comp)
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SEMESTER –III

BANKING THEORY& PRACTICE

Model Question Paper

Time: 3 hrs

Max. Marks: 75

SECTION- A

I. Answer any THREE of the following questions

3 x 5= 15M

1. Credit cards
2. Cash reserve ratio
3. SIDBI
4. Offshore banking
5. Define customer
6. Banker as an Agent

SECTION- B

II. Answer any FOUR of the following questions

4 x 15 = 60M

7. Describe the functions of commercial banks.
8. What are the various weapons of credit control available to RB.I
9. Elucidate the Merits and demerits of Branch Banking?
10. Discuss the recent trends and innovations in banking system?
11. What are the functions of NABARD?
12. What are the special features of relationship between banker and customer?
13. Discuss in detailed the statutory protection granted to a collecting banker in india
14. Discuss the duties and liabilities of a paying banker .

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<i>Commerce</i>	<i>CBTP-401C C</i>	<i>2018-2019</i>	<i>II.B.Com(comp)</i>
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SEMESTER –III

BANKING THEORY & PRACTICE

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Banking Systems	Banking Development	Banker and Customer	Collecting Banker and Paying Banker
5Marks	1	2	1	1	1
15Marks	2	2	1	1	2
Weight age	35	40	20	20	35

Commerce	CBL-501(U)	2018-2019	III B.Com(gen/comp)
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SEMESTER –V

SYLLABUS

Business Leadership

Unit-I: Introductory: Leadership - Traits, Skills and Styles- Leadership Development - Qualities of a Good Leader.

Unit-II: Decision-Making and Leadership: Leadership for Sustainability - Power, Influence, Impact - Leadership Practices - Organizations and Groups: Organizational Culture and Leadership - Leadership in Business Organizations

Unit-III: Special Topics: Profiles of a few Inspirational Leaders in Business – Jemshedji Tata - Aditya Birla - Swaraj Paul - L N Mittal - N R Narayana Murthy - Azim Premji, etc.

References:

1. Northouse, Peter G., Leadership: Theory and Practice, Sage Publications.
2. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
3. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
4. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
5. S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Publications

Commerce	CBL-501(U)	2018-2019	III B.Com(gen/ comp)
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SEMESTER –V

Model paper

Business Leadership

Time: 3 hrs

Max. Marks: 50

SECTION- A

I. Answer any FOUR of the following questions

4 x 5= 20M

5. Leadership
6. Trait
7. Power
8. Influence
5. Aditya Birla
6. Azim Premji

SECTION- B

II. Answer any THREE of the following questions

3 x 10 = 30M

7. Explain the qualities of Good leader
8. Explain Different types of leader ship Practices
9. Explain the leadership in Business Organizations
10. Explain the Profiles of Jemshedji Tata
11. Explain the different Styles of Leadership
12. Explain the Profiles of Narayana Murthy

Commerce	CBL-501(U) G/C C	2018-2019	III B.Com(gen/ comp)
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SEMESTER –V

Business Leadership

Guidelines to the paper setter

	UNIT-I	UNIT-II	UNIT-III
	Introduction	Decision making and Leadership	Special Topics
5 Marks questions	2	2	2
10 Marks questions	2	2	2
Weight age	30	30	30

Commerce	CCOA-502 G/C C	2018-2019	III B.Com(gen/ comp)
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SEMESTER –V

SYLLABUS

Cost Accounting

Unit-I: Introduction: Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.

Unit-II: Elements of Cost: Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems).

Unit-III: Labour and Overheads: Labour: Control of labor costs – time keeping and time booking – Idle time – Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.

Unit-IV: Methods of Costing: Job costing – Process costing - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products (including problems).

Unit -V: Costing Techniques: Marginal Costing – Standard costing – Variance Analysis (including problems).

References:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
5. S.N .Maheswari – Principles of Management Accounting.
6. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.

Commerce	CCOA-502G/C C	2018-2019	B.Com(gen/comp)
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SEMESTER –V

Model paper

Cost Accounting

TIME -3hrs

SECTION-A

Max. Marks: 75

I. Answer any THREE of the following:

3x5=15M

1. Define Cost Accounting? Explain its Advantages.
2. What is Management Accounting? State its limitations.
3. Explain about FIFO Method .
4. What are the essential features of a good wage system?
5. Define the terms “Normal and Abnormal loss”?
6. Explain about BEP Analysis.

SECTION-B

II. Answer any FOUR of the following:

4x15=60M

7. Distinguish between cost accounting and financial accounting

8. From the following particulars you are required to prepare a cost sheet for the year ending 31.12.2009. Rs.

Stock of finished goods 31-12-2008	72,800.
Stock of raw materials on 31-12-2008	33,280.
Purchase of raw materials	7,59,200.
Wages	5,16,880.
Sales	15,39,200.
Stock of finished goods on 31-12-2009	78,000.
Stock of Raw materials on 31-12-2009	35,360
Works overhead charges	1,29,220
Office overheads	70,161

The company is intending to send a quotation for a large plant. The estimated material cost is Rs. 52,000 and wages Rs. 31,200. The quotation is to make a profit of 20% on selling price. Show the amount of quotation price.

9. X Ltd has purchased and issued the material in the following order

Jan	1	Purchased	300 units @Rs.3/-per units
	4	purchased	600 <u>units@Rs.4/-per</u> units
	6	Issue	500 units
	10	Purchased	700 <u>units@Rs.4/</u> per units
	15	Issue	800 units
	20.	purchased	300 units @Rs.5/per units
	23.	issue	100 units

Ascertain the quantity of closing stock as on 31st January and state what will be its value (in each case) if issues are made under the First in first out method:

10. From the following information relating to a worker. Calculate which of the following methods of wage payment is beneficial to the worker:

- (a) Time rate
- (b) Piece rate
- (c) Halsey plan.
 - (I) Standard Time in a week 45 hrs
 - (ii) Standard weekly production 450 units.
 - (III) Actual time taken by the worker 40hrs.
 - (Iv) Piece rate Rs.2 per units
 - (v) Hourly rate Rs.25.

11. Product x is obtained after it is processed through three distinct process. The following cost information is available for the operations:

particulars	Total	I	II	III
Material	5,625	2,600	2,000	1,025
Direct wages	7,330	2,250	3,680	1,400
Production over heads	7,330	–	–	–

500 units at Rs.4per unit were introduced in process .production over head to be distributed at 100% on Direct wages

The actual output and normal loss of the respective processes are:

	Output unit	Normal loss on input	Value of scrap per unit
Process-I	450	10%	Rs.2
Process-II	340	20%	Rs.4
Process-III	270	25%	Rs.5

There is no stock or work-in-progress in any process.

Prepare process accounts.

12. From the following information pertaining to the two years, calculate.

- P/V ratio
- Amount of sales to earn profit of Rs40,000
- profit on sales Rs.1,20,000.

Years	Sales	Profit
1996	1,40,000	15,000
1997	1,60,000	20,000

13. You are required to calculate from the following data:

- Material price variance
- Material cost variance
- Material usage variance

Standard material cost to produce one tone of chemical “P” is

- 500 kg of material X @Rs.15 per kg.
- 750 kg of material Y @Rs.10 per kg.
- 1000 kg of material Z @Rs.12 per kg.

During the period 100 tons of Chemical P wear produced from the usage of

- 6000 kg of material X@Rs.14 per kg.
- 8000 kg material Y @Rs .12 per kg.
- 10,500 kg materialZ@Rs.15 per kg.

14. The Costing records of Gopi Engineering Company for job 777 reveals Materials Rs 6,015

Wages: Dept .X : 100 Hours @ Rs 4.50 per hour

Dept .Y : 65 Hours @ Rs 3.00 per hour

Dept .Z : 35 Hours @ Rs 7.50 per hour

Over head expenses for these three departments were estimated as follows.

Variable overheads :

Dept .X : Rs 10,000 for 2,500 labour hours

Dept .Y Rs 6,000 for 2,000 labour hours

Dept .Z : Rs 4,000 for 500 labour hours

Fixed overheads: estimated at Rs 40,000 for 10,000 Normal Working Hours .you are required to calculate the cost of job No 777.

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Commerce	CCOA-502G/C C	2018-2019	B.Com(gen/comp)
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Cost Accounting

SEMESTER –V

Guidelines to the paper setter

	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Elements of Cost	Labour and Over heads	Methods of Costing	Costing Technquies
5 Marks questions	2	1	1	1	1
15 Marks questions	2(1T+1P)	1	1	2	2
Weight age	40	20	20	35	35

Commerce	CTAX-503C C	2018-2019	III.B.Com(comp)
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SEMESTER –V

TAXATION
SYLLABUS

Unit-I: Introduction: Objectives - Principles of Taxation - Brief History - Basic Concepts; Capitaland Revenue; Basis of Charge - Exempted Incomes - Residential Status – Incidence of Taxation.

Unit-II: Direct and Indirect Taxes – Service Tax – VAT – Central Sales Tax – Latest Developments.

Unit-III: Computation of income under different heads: Income from Salary; Income from HouseProperty; Deductions u/s 80C to 80U - Income from Capital Gains; Income from Other Sources(simples problems).

Unit-IV: Taxation System in India: Objectives; Tax Holiday; Modes of Tax Recovery (Section 190 and 202); Payments and Refunds; Filing of Returns.

Unit-V: Tax Planning: Tax Avoidance and Tax Evasion; Penalties and Prosecutions; Income TaxAuthorities.

References:

1. Vinod K. Singhania Direct Taxes - Law and Practice, Taxman Publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwati Prasad: Direct Taxes – Law and Practice, Wishwa Prakashan.
4. Dr. Mehrotra and Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.

Commerce	CTAX-503C C	2018-2019	III.B.Com(comp)
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SEMESTER –V

TAXATION
Model Question Paper

Time: 3 Hrs

Max. Marks: 75

SECTION – A

I. Answer any Three of the following

3X 5 = 15M

1. Explain the principle of Taxation
2. What is VAT
3. U/S 80c
4. Filing of Returns
5. Tax Evasion
6. Write about Penalties

SECTION – B

II. Answer any Four of the following

4 x15 =60M

7. Give 10 Examples of Incomes Exempted u/s 10.
8. What is Service tax ? Explain different taxable service
9. From the following particulars of sriram, a manger of a firm, compute his taxable income from salary for the A.Y 2017-18
 - a) Basic pay Rs 6000 P.M
 - b) Dearness allowance Rs 400 P.M
 - c) Own contribution to R.P.F Rs 3000 P.M
 - d)Employee’s contribution to R.P.F Rs 3000 P.M
 - e) Interested credited to R.P.F 13% P.A Rs 4680
 - f) House rent allowance Rs 7200P.M rent paid in Delhi Rs5000 P.M
 - g) Medical allowance Rs100 P.M
 - h) Entertainment allowance Rs. 300 P.M

10. Compute income from House property for the assessment year 2016-17

Municipal valuation 16,000 P A. Fair rent 1,80,000 P.A ,Standard rent 1,50,000 P.A , Rent received 1,72,000 P A Municipal taxes 10% Municipal taxes are borne by the owner. Fire insurance Rs 3000, Interest on money borrowed for construction of House property paid Rs .36, 000 The House is let-out throughout the previous year.

11. Mr. Prasad submits the following particulars about sale of assets during 2016-17.

<u>Particulars</u>	<u>Jewellery</u>	<u>Plot</u>	<u>Gold</u>
Sale Price	12, 00,000	50, 80,000	10,20,000
Expenses on sale	10,000	36,000	Nil
Cost of Acquisition	90,000	4, 20,000	1,30,000
Year of Acquisition	1989-90	1986-87	2003-04
CII	172	140	463

He has purchased a house for Rs.27, 00,000 on 1-3-2017.

Calculate the amount of taxable capital gain. CII for 2016-17 is:272

12 .Explain the Modes of Tax Recovery

13. Difference between Tax Planning and Tax Evasion

14. Mention the different Kinds of Incomes Specifically mentioned as Chargeable to tax under the head "Income from Other Sources

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<i>Commerce</i>	<i>CTAX-503C C</i>	<i>2018-2019</i>	<i>III.B.Com(comp)</i>
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SEMESTER –V

TAXATION
Guidelines to the paper setter

Time: 3 Hrs

Max. Marks: 75

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Direct and Indirect taxes	Computation of income under different heads	Taxation System in India	Tax Planning
5Marks	1	1	1	1	2
15Marks	1T	1T	3P+1T	1T	1T
Weight age	20	20	65	20	25

Commerce	CGST-503G/C	2018-2019	III.B.Com(gen)
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SEMESTER –V

GOODS & SERVICE TAX FUNDAMENTALS

SYLLABUS

GOODS & SERVICE TAX FUNDAMENTALS

Unit I: Introduction: Overview of GST - Concepts – Limitations of VAT – Need for Tax Reforms - Justification for introduction of GST - Shortcomings and advantages at the Central Level and State Level on introduction of GST- Process of Introduction of GST - Constitutional Amendments.

Unit II: GST: Principles – Models of GST: Austrian, Canadian, Kelkar-Shah – Bagchi Poddar - Comprehensive structure of GST model in India: Single, Dual GST – Transactions covered under GST.

Unit-III: Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol – Tax on Petroleum products - Tax on Tobacco products - Taxation of Services

Unit-IV: Inter-State Goods and Services Tax: Major advantages of IGST Model – Interstate Goods and Service Tax: Transactions within a State under GST – Interstate Transactions under GST - Illustrations.

Unit-V: Time of Supply of Goods & Services: Value of Supply - Input Tax Credit – Distribution of Credit - Matching of Input Tax Credit - Availability of credit in special circumstances- Cross utilization of ITC between the Central GST and the State GST.

References:

1. Goods and Services Tax in India – Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.

Commerce	CGST-503G/C	2018-2019	III.B.Com(gen)
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GOODS & SERVICE TAX FUNDAMENTALS

SEMESTER –V

MODEL PAPER

TIME -3hrs

Max. Marks: 75

SECTION-A

I. Answer any THREE of the following

3x5=15M

1. What is GST?
2. Explain the Limitations of VAT
3. Dual GST
4. Subsumed under GST
5. Interstate GST
6. Central GST

SECTION-B

II. Answer any FOUR of the following

4x15=60M

7. What are the advantages of Goods and Services Tax
8. What is the Comprehensive Structure of GST in India?
9. Write about Australian Model of GST
10. Explain the Taxes and Duties outside the Purview of GST
11. What are the advantages of IGST?
12. Explain about interstate transactions under GST
13. What is Time supply of goods and services?
14. What is input tax credit and explain it with suitable examples.

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GOODS & SERVICE TAX FUNDAMENTALS

SEMESTER –V

Guidelines to the paper setter

Time: 3 Hrs

Max. Marks: 75

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Inrtoduction	GST:Princip les	Taxes and Duties	Inter-State Goods and Services Tax	Time of Supply of Goods & Services
5Marks	1+1	1	1	1	1
15Marks	1	2	1	2	2
Weight age	25	35	20	35	35

Commerce	CCG-504G/C C	2018-2019	B.Com(gen/comp)
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SEMESTER –V

SYLLABUS

Commercial Geography

Unit –I: The Earth: Internal structure of the Earth – Latitude – Longitude – Realms of the Earth –Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

Unit -II: India – Agriculture: Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

Unit -III: India – Forestry: Forests – Status of Forests in Andhra Pradesh – Forest (Conservation)Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

Unit -IV: India – Minerals and Mining: Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites – Districtwise Profile.

Unit-V: India – Water Resources – Rivers: Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

References:

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.

Commerce	CCG-504G/C C	2018-2019	B.Com(gen/comp)
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SEMESTER –V

Model paper

Commercial Geography

Time: 3 hrs

Max. Marks: 75

SECTION- A

I. Answer any THREE of the following questions

3 x 5= 15M

1. Global warming
2. Non-food crops
3. CAF 2015
4. Singareni Coal Mines
5. Minerals
6. Krishna River

SECTION- B

II. Answer any FOUR of the following questions

4 x 15 = 60M

7. Explain the internal structure of the Earth
8. What are the measures to be taken to protect the Earth
9. Explain about different types of soils.
10. Explain forest conservation Act 1980.
11. Describe the need for protection of forests
12. Explain renewable and non renewable minerals
13. Explain the importance of interlinking of rivers
14. What are the problems facing by the farmers in India?

Commerce	CCG-504G/C C	2018-2019	B.Com(gen/comp)
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SEMESTER –V

Guidelines to the paper setter

Commercial Geography

	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	The Earth	India- Agriculture	India-Forestry	India-Minerals and Mining	India-Water resources- Rivers
5 Marks questions	1	1	1	2	1
15 Marks questions	2	2	2	1	1
Weight age	35	35	35	25	20

Commerce	CCB 505(E)G/C	2018-2019	B.Com(gen)
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SEMESTER –V

SYLLABUS

Central Banking

Unit-I: Introduction: Evolution and Functions of Central Bank - Development of Central Banks in Developed and Developing countries - Trends in Central Bank Functions.

Unit-II: Central banking in India: Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act. - Interface between RBI and Banks.

Unit-III: Monetary and Credit Policies: Monetary policy statements of RBI - CRR - SLR – Repo Rates - Reverse Repo Rates - Currency in circulation - Credit control measures.

Unit-IV: Inflation and price control by RBI: Intervention mechanisms - Exchange rate stability -Rupee value - Controlling measures.

Unit-V: Supervision and Regulation: Supervision of Banks - Basle Norms, Prudential Norms, Effect of liberalization and Globalization - Checking of money laundering and frauds.

References:

1. Reserve Bank of India Publication, Functions and Working of the RBI.
2. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
3. S. Panandikar, Banking in India, Orient Longman.
4. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
5. Annual Reports of Reserve Bank of India.
6. Rita Swami, Indian Banking System, International Publishing House Pt. Ltd..

Commerce	CCB 505(E)G/C	2018-2019	B.Com(gen)
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SEMESTER –V

Model paper
Central Banking

Time: 3 hrs

Max. Marks: 75

SECTION- A

I. Answer any THREE of the following questions

3 x 5= 15M

5. Evolution of Central Bank
6. Bank of Issue
7. RBI Act 1934
8. Statutory liquidity Ratio
5. Exchange Rate
6. Supervision of Banks

SECTION- B

II. Answer any FOUR of the following questions

4 x 15 = 60M

7. Describe the functions Central Bank.
8. Explain the differences between RBI and Commercial banks
9. State the Role of RBI in Economic Development
10. What are the various weapons of credit control available to RBI
11. What is Cash Reserve Ratio? Explain its importance
12. Bring out Clearly the Exchange Control Function of the RBI
13. Explain Basle Norms and Prudential Norms.
14. Explain the Checking of Money laundering and frauds.

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SEMESTER –V

Guidelines to the paper setter

Central Banking

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Central banking in India	Monetary and Credit policies	Inflation and price control by RBI	Supervision and Regulation
5Marks	2	1	1	1	1
15Marks	1	2	2	1	2
Weightage	25	35	35	20	35

Commerce	CRC-506(E)G/C	2018-2019	B.Com(gen)
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SEMESTER –V

SYLLABUS

Rural and Farm Credit

Unit-I: Rural Credit: Objectives and Significance of Rural credit - Classification of rural credit -General Credit Card (GCC) – Financial Inclusion - Rupay Card.

Unit-II: Rural Credit Agencies: Institutional and Non-institutional Agencies for financing agriculture and Rural development - Self-Help Groups (SHG) - Financing for Rural Industries.

Unit-III: Farm Credit: Scope - Importance of farm credit - Principles of Farm Credit -Types- Cost of Credit - - problems and remedial measures - Kisan Credit Card (KCC) Scheme.

Unit-IV: Sources of Farm Credit: Cooperative Credit: PACS - APCOB - NABARD SLBC- Lead Bank Scheme - Role of Commercial and Regional Rural Banks - Problems of recovery and over dues.

Unit-V: Farm Credit Analysis: Eligibility Conditions - Analysis of 3 R's (Return, Repayment Capacity and Risk-bearing Capacity) - Analysis of 3 C's of Credit (Character, Capacity and Capital) - Crop index reflecting use and farm credit - Rural Credit Survey Reports..

References:

1. National Bank of Agricultural and Rural Development (NABARD) Annual report.
2. Economic Survey, Government of India.
3. Rural Development, Sundaram I.S., Himalaya Publishing House, Mumbai.
4. Rural Credit in India, C.S.Rayudu, Mittal Publications.
5. Farm Credit and Co-operatives in India, Tiruloati V., Naidu. V T Naidu, Vora & Co. Pub. Ltd.

Project Work: Rural Credit
survey/Banking operations/Credit Appraisal

Commerce	CRC-506(E)G/C	2018-2019	B.Com(gen)
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SEMESTER –V
Model paper

Rural and Farm Credit

Time: 3 hrs

Max. Marks: 75

SECTION- A

I. Answer any THREE of the following questions

3 x 5= 15M

1. Rural Credit
2. Self Help Groups
3. Kisan Credit Card
4. PACS
5. Repayment Capacity
6. Credit Survey Report

SECTION- B

II. Answer any FOUR of the following questions

4 x 15 = 60M

7. Describe the significance of Rural Credit
8. Explain Classification of Rural Credit
9. What are Institutional agencies for Financing Agricultural?
10. Explain advantages and disadvantages of Self-Help Groups
11. Explain the principles of Farm Credit
12. Write about NABARD
13. Explain the role of Regional Rural Banks in Farm Credit
14. What is the Analysis of 3C'S of Credit?

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Commerce	CRC-506(E)G/C	2018-2019	B.Com(gen)
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SEMESTER –V

Guidelines to the paper setter

Rural and Farm Credit

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Rural Credit	Rural Credit Agencies	Farm Credit	Sources of Farm Credit	Farm Credit Analysis
5Marks	1	1	1	1	2
15Marks	2	2	1	2	1
Weightage	35	35	20	35	25

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Commerce	CEM -601G/C C	2018-2019	B.Com(gen/comp)
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SEMESTER –VI

SYLLABUS

Event Management

Unit-I: Event Concept: Corporate Events and Customer's needs - Types of Events - Corporate hospitality – Exhibitions – Trade Fairs – Conferences –Business and Government Meets - Corporate event packages - Menu Selection - Customization.

Unit-II: Outdoor Events: Logistics, Types of Outdoor events, Risk management - Health and safety, Marketing and sponsorship, HR Management, Programming and Entertainment.

Unit-III: Celebrity Events: Launches, Fashion shows, National festivals and high-profile charity events - Liaison with agents, Contract Negotiations, Client briefings, Celebrity wish lists and expectations - Liaisoning with Govt. Departments.

References:

1. Event Management: A Blooming Industry and an Eventful Career by Devesh Kishore, Ganga Sagar Singh - Har-and Publications Pvt. Ltd.
2. Event Management by Swarup K. Goyal - Adhyayan Publisher.
3. Event Management & Public Relations by Savita Mohan - Enkay Publishing House
4. Event Entertainment and Production - Mark Sonder, CSEP, Wiley & Sons, Inc.
5. Special Event Production - Doug Matthews. 6. Fenich, G. Meetings, Expositions, Events, and Conventions: An introduction to the industry. New Jersey: Pearson Prentice Hall.

Commerce	CEM -601G/C C	2018-2019	B.Com(gen/comp)
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SEMESTER –VI

Model paper

Event Management

Time: 3 hrs

Max. Marks: 50

SECTION- A

I. Answer any FOUR of the following questions

4 x 5= 20M

1. Corporate Hospitality
2. Trade Fairs
3. Risk Management
4. Sponsorship
5. Fashion Shows
6. Liaisoning

SECTION- B

II. Answer any THREE of the following questions

3 x 10 = 30M

7. Explain Different Types of Events
8. What are the uses of Exhibitions
9. Explain Different Types of Logistics
10. What is Programming of an Event and Entertainment
11. Who would launch a Product
12. Explain about High profile Charity Events.

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<i>Commerce</i>	<i>CEM -601G/C C</i>	<i>2018-2019</i>	<i>B.Com(gen/comp)</i>
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SEMESTER –VI

Guidelines to the paper setter

Event Management

	UNIT-I	UNIT-II	UNIT-III
	Event Concept	Out Door Events	Celebrity Events
5 Marks questions	2	2	2
10 Marks questions	2	2	2
Weightage	30	30	30

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SEMESTER –VI

SYLLABUS

Marketing

Unit-I: Introduction: Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept – Marketing Mix - 4 P’s of Marketing – Marketing Environment.

Unit-II: Consumer Markets and Buyer Behaviour: Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Selecting Segments – Advantages of Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.

Unit-V: Promotion and Distribution: Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing - Distribution Channels – Online marketing- Global marketing.

References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan

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SEMESTER –VI

Model paper
Marketing

Time: 3 hrs

Max. Marks: 75

SECTION- A

I. Answer any THREE of the following questions

3 x 5= 15M

1. Selling Concept
2. Marketing Environment
3. Buying Behavior
4. Branding
5. Skimming Pricing
6. Publicity

SECTION- B

II. Answer any FOUR of the following questions

4 x 15 = 60M

7. Describe 4P's of Marketing
8. What are the Different Concepts of Marketing
9. What is Market Segmentation?
10. Describe Product Life Cycle.
11. What are the Factor Influencing Price Determination
12. What are the differences Between Personal selling and direct Marketing?
13. What are the Various Distribution Channels?
14. What are the advantages of targeting and positioning

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SEMESTER –VI

Guidelines to the paper setter

Marketing

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Introduction	Consumer Markets and buyer Behavior	Product Management	Pricing decision	Promotion and Distribution
5Marks	2	1	1	1	1
15Marks	2	2	1	1	2
Weightage	40	35	20	20	35

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SEMESTER –VI

SYLLABUS

Auditing

Unit-I: Auditing: Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

Unit-II: Types of Audit: Based on Ownership and time - Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits.

Unit-III: Planning of Audit: Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, internal audit and internal control.

Unit-IV: Vouching and Investigation: Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation

Unit-V: Company Audit and Auditors Report: Auditor's Qualifications – Appointment and Reappointment – Rights, duties, liabilities and disqualifications - Audit report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

References:

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, “Auditing Theory and Practice, Kalyani Publications, Ludhiana.
4. N.D. Kapoor, “Auditing”, S. Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, “Principles and Practices of Auditing” Kalyani Publications, Ludhiana.

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SEMESTER –VI

Model Paper
Auditing

TIME -3hrs

Max. Marks: 75

SECTION -A

I. Answer any THREE of the following question

3 x 5= 15M

1. Explain the scope of audit
2. Corporate Frauds
3. Government Audit
4. Audit note book
5. Characteristics of Investigation.
6. Audit Report

SECTION -B

II. Answer any FOUR of the following questions

4x15=60M

7. Define auditing .Explain its features and its advantages.
8. What are the various types of audits classified on the basis of organization?
Structure
9. What is audit program me. Explain its advantages and disadvantages
10. What is internal control .Explain its advantages and disadvantages
11. “Vouching is the essence of auditing”. Explain
12. Explain the difference between Investigation and auditing
13. Explain the rights and duties of an auditor.
14. Explain different types of Audit Reports

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SEMESTER –VI

Guidelines to the paper setter

Auditing

Marks	UNIT-I Auditing	UNIT-II Types of Audit	UNIT-III Planning of Audit	UNIT-IV Vouching and Investigation	UNIT-V Company audit and Auditors Reports
5Marks	2	1	1	1	1
15Marks	1	1	2	2	2
Weightage	25	20	35	35	35

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SEMESTER –VI

SYLLABUS

Management Accounting

Unit–I: Management Accounting: Interface with Financial Accounting and Cost Accounting - Financial Statement analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems).

Unit–II: Ratio Analysis: Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).

Unit–III: Fund Flow Statement: Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

Unit–IV: Cash Flow Statement: Concept of cash flow – Preparation of cash flow statement – Uses and limitations of cash flow analysis (including problems).

Unit–V: Break-Even Analysis and Decision Making: Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision - Lease/own Decision (including Problems).

References:

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, “Management Accounting: Principles and Practice”, Kalyani Publishers, Ludhiana.
4. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, [et.al](#), “Introduction to Management Accounting” Person EducationIndia, New Delhi, 2002.

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SEMESTER –VI

SYLLABUS

Management Accounting

Time: 3hrs

Max.Marks:75

SECTION – A

I. Answer any THREE from the following:

3x5=15M

1. Explain common – size statements
2. What are the uses of management accounting?
3. Describe the importance ratios
4. Define a fund flow statement.
5. How will you calculate cash from operations?
6. M O S

SECTION – B

II. Answer any TWO from the following:

4x15=60M

7). Following are the two balance sheets of 'A' LTD and 'B' LTD on 31-3-2008.

<i>Particulars</i>	<i>'A' ltd (Rs.)</i>	<i>'B' ltd. (Rs.)</i>
Assets:		
Cash	27	72
Sundry debtors	220	226
Stock	100	174
Prepaid expenses	11	21
Other current assets	10	21
Fixed assets (net)	635	513
Total assets	1003	1027
Liabilities & capital:		
Sundry creditors	42	154
Other current liabilities	78	62
Fixed liabilities	225	318
Capital	658	493
Total liabilities	1003	1027

From the above data, prepare a common-size statement and make comments

8).The following is the Balance sheet of Bhubaneswar Ltd., as on 30th June ,2008:

Liabilities	Rs.	Assets	Rs.
Equity share capital	3,00,000	Fixed assets	6,00,000
9% Pre f, share capital	1,00,000	Investments	50,000
10% Debentures	2,00,000	Current assets	2,50,000
Reserves and surplus	50,000		
Long- term Loans	25,000		
Current liabilities	2,25,000		
	9,00,000		9,00,000

You are required to calculate:

- (a) Debt- equity ratio (long-term debt equity).
- (b) Proprietary Ratio
- (c) Solvency Ratio.
- (d) Fixed assets to proprietor's funds ratio.
- (e) Fixed assets ratio.
- (f) Current assets to proprietor's funds ratio.

9). From the following two balance sheets as on 31st December 2006 and 2007, you are required to prepare Statement showing flow of funds :

Particulars	2006 Rs.	2007 Rs.
Assets:		
Cash	30,000	47,000
Debtors	1,20,000	1,15,000
Stock – in- trade	80,000	90,000
Land	50,000	66,000
	2,80,000	3,18,000
Capital and liabilities:		
Share capital	2,00,000	2,50,000
Trade creditors	70,000	45,000
Retained earnings	10,000	23,000
	2,80,000	3,18,000

10). Define a cash flow statement. Distinguish between ‘funds flow’ and ‘cash flow’.

11). X LTD, made a profit of Rs.18,00,000 for the year ended 31st march, 2008 after considering the following:

	Rs.
Depreciation on Building	52,000
Depreciation on plant and machinery	35,000
Transfer to general reserve	10,000
Good will written off	8,000
Plant and machinery having book value of Rs.14,000 was sold for	10,000
Profit on sale of investments	7,000

The following was the position of Current Assets and Current Liabilities of the company as on 31st march , 2007 and 31 march , 2008.

	31 st march 2007 Rs.	31 st march 2008 Rs.
Debtors	45,000	35,000
Stock	72,000	80,000
cash	12,000	21,000
creditors	56,000	62,000
outstanding expenses	7,000	5,000
Prepaid expenses	4,000	5,000
Bills payable	11,000	15,000

Calculate cash flows from operating activities.

12). From the following information pertaining to the two years, calculate.

- (a) P/V ratio
- (b) Amount of sales to earn profit of Rs 40, 000

(c) Profit on sales Rs.1, 20,000.

Years	Sales	Profit
1996	1, 40,000	15,000
1997	1, 60,000	20,000

13). Following are the balance Sheets of sun star Industries Ltd . for the years ending December 31, 2006 and 2007

Liabilities	2006 RS	2007 RS	Assets	2006 RS	2007 RS
Equity share capital	4,00,000	6,00,000	Land & Buildings	2,70,000	1,70,000
Reserves & surplus	3,12,000	3,54,000	Plant & Machinery	3,10,000	7,86,000
Debentures	50,000	1,00,000	Furniture & Fixture	9,000	18,000
Long – term loans on Mortgage	1,50,000	2,55,000	Other Fixed assets	20,000	30,000
Accounts Payable	2,55,000	1,17,000	Long – term Loans	46,000	59,000
Other Current Liabilities	7,000	10,000	Cash in hand and at Bank	1,18,000	10,000
			Receivables	2,09,000	1,90,000
			Inventory	1,60,000	1,30,000
			Prepared Expenses	3,000	3,000
			Other current assets	29,000	40,000
	11,74,000	14,36,000		11,74,000	14,36,000

Analyze the Financial position of the company with the help of Comparative Balance sheet

14). From the given information calculate

- (a) B.E.P
- (b) Sales to earn a profit of Rs.1, 00,000
- (c) Margin of safety where. Sales are Rs10, 00,000
 - Total sales 6, 00,000
 - Total variable costs 4, 00,000
 - Total fixed costs 50,000

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SEMESTER –VI

SYLLABUS

Management Accounting

Guidelines to the paper setter

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Management Accounting	Ratio Analysis	Fund Flow Statement	Cash Flow Statement	Break-Even Analysis and Decision Making
5Marks	2	1	1	1	1
15Marks	2	1	1	2	2
Weightage	40	20	20	35	35

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SEMESTER –VI

SYLLABUS

Financial Services

Unit-I: Financial Services: Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities .

Unit-II: Merchant Banking Services: Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Papers – Treasury bills

Unit-III: Leasing and Hire-Purchase: Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

Unit-IV: Credit Rating: Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

Unit-V: Other Financial Services: Factoring and Forfaeiting - Procedural and financial aspects – Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

References:

1. B. Santhanam, Financial Services, Margham Publication, Chennai.
- 2.M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi.
3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. V. A. Avdhani, Marketing of Financial Services.
5. Machiraji, “Indian Financial System”, Vikas Publishers.
6. Sandeep Goel, Financial Services, PHI Learning.
7. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.

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SEMESTER –VI

Model paper
Financial Services

TIME -3hrs

Max. Marks: 75

SECTION -A

I. Answer any THREE of the following question

3 x 5= 15M

1. What are Banking Companies?
2. What are Fund based activities
3. What is Venture Capital?
4. Hire Purchasing.
5. CRISIL.
6. NSDL.

SECTION -B

II. Answer any Four of the following questions

4x15=60M

7. Explain the role of Financial Services
8. Explain the activities of Non Banking Finance Companies
9. Explain the Scope and Importance of Merchant Banking
10. Explain Demat services and Securitization
11. Explain the Types of Leases
12. Explain Different Credit rating agencies
13. Describe about Mutual funds
14. What are Central Depository Systems?

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SEMESTER –VI

Guidelines to the paper setter

Financial Services

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Financial Services	Merchant Banking Services	Leasing and Hire-Purchase	Credit Rating	Other Financial Services
5Marks	2	1	1	1	1
15Marks	2	2	1	2	1
Weightage	40	35	20	35	20

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SEMESTER –VI

SYLLABUS

Marketing of Financial Services

Unit-I: Difference between Goods and Services: Managing Service Counters – Integrated Service Management – Service Elements.

Unit-II: Constructing Service Environment – Managing People for service Advantage – Service Quality and Productivity – Customer Loyalty.

Unit-III: Pricing and Promotion Strategies: Pricing strategies – Promotion strategies – B2B Marketing – Marketing Planning and Control for services.

Unit-IV: Distributing Services: Cost and Revenue Management – Approaches for providing services - Channels for Service provision – Designing and managing Service Processes.

Unit-V: Retail Financial Services - Investment services – Insurance services - Credit Services - Institutional Financial Services - Marketing practices in select Financial Service Firms.

References:

1. Aradhani “Marketing of Financial Services” Himalaya Publications
2. Sinha and Saho, Services Marketing, Himalaya Publishing House
3. Reddy Appanaiah, Anil Kumar and Nirmala, Services Marketing, Himalaya Publishing.
4. Shajahan, Services Marketing, Himalaya Publishing House.

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SEMESTER –VI

Model paper

Marketing of Financial Services

TIME -3hrs

Max. Marks: 75

SECTION -A

I. Answer any THREE of the following question

3 x 5= 15M

1. What are the service elements?
2. Customer loyalty
3. Marketing Planning
4. Designing and Managing service process
5. Investment services
6. Credit services

SECTION -B

II. Answer any Four of the following questions

4x15=60M

7. Describe Managing Service Counters
8. Explain Service Quality and Productivity
9. Explain different Pricing strategies
10. Explain B2B Marketing
11. What are the different approaches for providing services?
12. What are the advantages of Cost and Revenue Management?
13. Explain Institutional Financial Services
14. Explain different Service Elements

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SEMESTER – VI

Guidelines to the paper setter

Marketing of Financial Services

Marks	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V
	Difference between Goods and Services	Constructing Service Environment	Pricing and Promotion Strategies	Distributing Services	Retail Financial Services
5Marks	1	1	1	1	2
15Marks	2	1	2	2	1
Weightage	35	20	35	35	25