Krishna University:: Machilipatnam
Board of Studies Meeting in Commerce

Date: 24-06-2025

Agenda:

1. Program structure and Program syllabus for the 5^{th} and 6^{th} semesters under single major program for the academic year 2025-2026.
2. The members of Board of studies discussed course structure and program syllabus of $5^{th}/6^{th}$ semesters for B.Com All groups

The Board of studies for B.Com is conducted on 24-06-2025 at P B Siddhartha College of Arts & Science : Vijayawada with following members:

UG Board of Studies for Commerce		
Member	**Name & Designation**	**Signature**
Chairman	Dr. K.Naveena Lecturer in Commerce SRR & CVR Govt.Degree College(A) naveenagdc@gmail.com 8639729282	
University Nominee	Dr R Padmaja Department of Commerce , Krishna University Machilipatnam. 9440532444	ONLINE
Member	G Narayana Rao lecturer in Commerce Dr.LHR GOVT Degree College Mylavaram NTR Dist 521230 Email glatharao.999@gmail. 9440490959	
Member	Kona Narayana Rao Head, Department of Commerce P B Siddhartha College of Arts & Science VIJ-10 Knr2007123@gmail.com 9885038196	
Member	M.J.RAJ PAUL Principal. A.M. Modern degree college, Vijayawada rajpaul.scion@gmail.com 9502093357	
Member	Smt. Ch. Lakshmi Bharati Lecturer in Commerce SRR& CVR Govt. Degree College (A) Mobile No. 9177556301 E-Mail: chlbharathi@srrcvr.ac.in	
Member	Dr. M Pramodh Kumar Lecturer in Commerce SRR& CVR Govt. Degree College (A) Mobile No. 9492347719 E-Mail: chlbharathi@srrcvr.ac.in	
Member	Dr K Shiva Prakash Rao Lecturer In Commerce KBN College , Vijayawada Mobile No. 9866696277 E-Mail: prakashkomma@gmail.com	

Member	Dr.K Uttamsagar Lecturer in Commerce CSTS Govt. Kaladala Jangareddy gudem Mobile No. 7893917014 E-Mail:uttamsagar8@gmail.com	ONLINE
Industrialist	CA. B. Deena Dayal Kumar Deena Dayal & Co, Chartered Accountants, Vijayawada. deenadayalco@gmail.com , 9490742742	ONLINE
Student Member 1	BVSS KRISHNA bvss.krishna13@gmail.com 9704431897	BVSS. Krishna
Student Member 2	Kurella Bhargavi kurelabhargavi@gmail.com 9553062060	K. Bhargavi

Resolutions:

The members of the Board of Studies for B.Com of Krishna university held its meeting at PB Siddhartha college of Arts & Science : Vijayawada and made the following resolutions unanimously

1. It is resolved to adopt and implement the syllabus for the core subjects in the 5th semester (Major 12,13,14Courses) for B.Com Honours (General) ,(Computer Applications), (Finance) (TPP) as appended hereunder from the academic year 2025-2026
2. The Board of Studies unanimously resolved to have 30 Marks allocated for the Continuous Internal Assessment in the college and 70 Marks for semester and examination to be held by Krishna University, Machilipatnam.
3. The Commerce Board resolved to introduce (5,6 Courses in V the semester) the following Minors
    1. Insurance Management
    2. Finance
    3. Marketing
4. It is resolved to adopt and implement the syllabus for the core subjects in the 7th 8th semesters (Major and SEC 16,20,21,22,23,24,25Courses) for B.Com Honours (General) , (Finance) (TPP) as appended hereunder from the academic year 2025-2026
5. The Board of Studies unanimously resolved the model question paper with its scheme of distribution of marks as held down hereunder

Major -B.Com General
w.e.f. AY 2023-24 onwards Course Structure

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
V	12	Advertising and Media Planning (OR)	4	4
V		Stock Markets		
V	13	Customer Relationship Management (OR)	4	4
V		Stock Markets Analysis		
V	14	Digital Marketing (OR)	4	4
V		Advanced Corporate Accounting		
V	15	Service Marketing (OR)	4	4
V		Software Solutions To Accounting		

Major -B.Com Computer Applications
w.e.f. AY 2023-24 onwards Course Structure

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
V	12	Advanced Corporate Accounting (OR) Advertisement and Media Planning	3	3
V	12A	Advanced Corporate Accounting (OR) Advertisement and Media Planning Practical Course	2	1
V	13	Stock Markets (OR) Goods and Services Tax with Tally	3	3
V	13A	Stock Markets (OR) Goods and Services Tax with Tally Practical Course	2	1
V	14	Business Analytics (OR) Cyber Security	3	3
V	14A	Business Analytics (OR) Cyber Security Practical Course	2	1
V	15	Mobile Applications Development (OR) Block Chain Technology	3	3
V	15A	Mobile Applications Development (OR) Block Chain Technology Practical Course	2	1

Major -B.Com – Tax Procedures and Practice
w.e.f. AY 2023-24 onwards Course Structure

Semester	Course Number	Course Name	No. of Hrs./Week	No. of Credits
V	12	Advanced Corporate Accounting (OR)	4	4
V		Advertising and Media Planning		
V	13	Stock Markets (OR)	4	4
V		Goods and Services Tax with Tally		
V	14	Tax Planning and Management (OR)	4	4
V		Income Tax Procedure & Practice		
V	15	Corporate Taxation (OR)	4	4
V		International Taxation		

Major -B.Com – Finance
w.e.f. AY 2023-24 onwards Course Structure

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
V	12	**Advanced Corporate Accounting (OR)**	4	4
V		**Advertising and Media Planning**		
V	13	**Stock Markets (OR)**	4	4
V		**Goods and Services Tax with Tally**		
V	14	Advanced Management Accounting (OR)	4	4
V		Derivatives and Risk Management		
V	15	Advanced Financial Management (OR)	4	4
V		Portfolio Management		

Major -B.Com General
w.e.f. AY 2023-24 onwards Course Structure

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
V	12	**Advertising and Media Planning (OR)**	4	4
V		**Stock Markets**		
V	13	**Customer Relationship Management (OR)**	4	4
V		**Stock Markets Analysis**		
V	14	**Digital Marketing (OR)**	4	4
V		**Advanced Corporate Accounting**		
V	15	**Service Marketing (OR)**	4	4
V		**Software Solutions To Accounting**		

1. [illegible]
2.
3. [illegible]
4. [illegible]
5. [illegible]
6. [illegible]
7. [illegible]
8. [illegible]
9. Bvss. [illegible]
10. K. Bhuj[illegible]

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B.Com -General **SEMESTER-V** **Type of Course : Major**

COURSE 12: ADVERTISING AND MEDIA PLANNING

Theory Credits: 4 4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on advertising and media planning and to acquire skills in creating and developing advertisements.

Learning Outcomes:

At the successful completion of the course students are able to:

Understand the role of advertising in business environment and understand the legal and ethical issues in advertising. Acquire skills in creating and developing advertisements and understand up-to-date advances in the current media industry. Acquire the necessary skills for planning and advertising media campaign.

Unit 1: Introduction: Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising

Unit 2: Strategies of Advertisements: Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach

Unit 3: Process of Advertisement: Creativeness and Communication of Advertising –Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design

Unit : Media Planning: Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media.

Unit 5: Analysis of Market Media: Media Strategy – Market Analysis -Media Choices **-** Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

Activities:

- Students shall individually choose a local or regional advertising agency, visit, study it's processes, strategies, business aspects etc. and has to submit his/her Report not exceeding 10 pages in the given format to the teacher.
- Max marks for Fieldwork/Project work Report: 05**.**
- Unit tests (IE).
- Survey on existing products advertisements

- Creation of advertising on several products
- Invited Lectures
- Hands on experience with the help of field experts
- Debates, Seminars, Group Discussions, Quiz, etc.
- Assignments, Case studies, Compilation of paper cuttings, Preparation of related videos, Class exhibitions

Reference Books:

1. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India

2. Ghosal Subhash - Making of Advertising - Mc Millan India

3. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press

4. Advertising Media Planning, Seventh Edition Paperback – by Roger Baron (Author), Jack Sissors (Author)

5. Media Planning and Buying in 21st Century – Ronald DGeskey

6. Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon

7. Publications of Indian Institute of Mass Communications

8. Advertising and Salesmanship. P. Saravanavel, Margham Publications

9. Publications of ASCI

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B.Com -General **SEMESTER-V** **Type of Course : Major**

COURSE 12: ADVERTISING AND MEDIA PLANNING

Model Paper

Time : 3hrs Max marks :70

SECTION A

Answer any Five of the following questions : 5x4=20 Marks

1. What are the functions of advertising
2. Explain the Nature of Advertising
3. Explain briefly about DAGMAR approach
4. Objectives of Advertising Agencies
5. What is copy writing in advertising
6. Explain about creative thinking in advertising
7. What are the advantages of electronic media in advertising
8. Explain briefly about Media Strategies

SECTION B

Answer the following questions: 5x10= 50Marks

9. How does advertising impact social, ethical, and economic aspects of society.

(OR)

10. Discuss the significance of advertising in today's competitive Market.
11. Explain about different types of advertising agencies.

(OR)

12. Discuss the role of Advertising Standard Council of India.
13. Elaborate the process of creative thinking and its impact on effective advertising campaigns.

(OR)

14. What are the key elements and principles of advertising design?
15. Explain the importance of selecting the right media channels for the success of an advertising campaign.

(OR)

16. Explain different types of media and its advantages.
17. How target audience, nature of the product, timing, frequency, and geographical issues influence media planning decisions?

(OR)

18. What are the factors influencing Media Choice?

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B.Com -General **SEMESTER-V** **Type of Course : Major**

COURSE 12: STOCKMARKETS

Theory Credits: 4 4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on concept of Financial Market and ability to understand the terminologies associated with the field of Financial Market and control along with their relevance. To impart awareness on Primary and Secondary Market, Stock Exchange, SEBI etc.

Learning Outcomes:

By the completion of the course, the students will be able to

Expose to theory and functions of the Share Market in Financial Sector as job careers and 2. Study the functioning of capital markets and create awareness among the public. Acquire knowledge on operations of Share Market and Research skills and involve in activities of Mutual Funds and stock market firms. Enhance their skills by practicing in preparation of accounting statements

Unit 1: Introduction,: Nature, Scope and basics of stock market**,** Need of Investment-Short and Long Term investment- Money market Vs Capital Market-Primary Market-Secondary Market - Types of Investors- Speculators, Hedgers, Arbitragers.

Unit 2: Capital Markets: Definition, Participants of Capital Market, Participants of Primary Market, issues of Equity Shares , Preference Shares and Debentures .Types of Mutual Funds. Secondary Market -Stock Exchange - National Stock Exchange of India.

Unit 3: Financial Intermediaries: Depositories -Buy Back of Shares-- Forward Contract and Future Contract- differences –Participants in Future Contract- Clearing of Mechanism.

Unit 4: Stock Indices: Index and its types-SENSEX- Calculation Methodology-Types of Clearing Members.

Unit 5: Regulatory Mechanism: Security and Exchange Board of India (SEBI)-Powers, functions - Over the Counter Exchange (OTCE) of India-Functions and Mechanism.

Activities:

- Students shall **i**ndividually study the work of stock market professionals and agencies and make observations and Report to the teacher.
- Training of students by a related field expert.

- Assignments (including technical assignments like identifying the investors and their activities in share markets
- Seminars, Conferences, discussions by inviting concerned institutions
- Visits to local Investment Institutions, offices,
- Invited lectures and presentations on related topics by field experts.

Reference Books:

1. I.M.Pandey. ,Financial Management, Vikas Publishing House
2. Prasanna Chandra, Fincial Management TaTa Mc Graw Hill
3. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
4. Khan MY,Jain PK, Financial Management, Tata McGraw Hill
5. Kishore Ravi.M., Financial Management, Taxman Publication

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B.Com -General **SEMESTER-V** **Type of Course : Major**

COURSE 12: STOCKMARKETS

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. Define capital market? Explain its objectives.
2. Types of investors.
3. Difference between BSE and NSE.
4. Feature of depository system.
5. Benefits of buy-back shares.
6. Objectives of SEBI.
7. Define SENSEX
8. What is stock index?

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

9. a) What is depository? Explain its functions.

(OR)

b) Define capital market. Explain its features and structure.

10. a) What is stock market? Explain its features and function.

(OR)

b) Difference between capital market and money market.

11. a) Explain the role of financial intermediaries in economic development.

(OR)

b) Advantages and disadvantages of buy-back shares.

12. a) Explain the role of SENSEX and nifty in India's stock market,

(OR)

b) Define stock market indices. Explain various types of stock market indices.

13. a) What is SEBI Act? Explain its features and regulations.

(OR)

b) Describe the objectives and functions of SEBI?

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B.Com -General **SEMESTER-V** **Type of Course : Major**

COURSE 13: CUSTOMER RELATIONSHIP MANAGEMENT

Theory Credits: 4 4 hrs/week

Learning objectives:
The course focuses on helping in recognizing the key elements need to be addressed and reflects the need to create an integrated cross-functional focus - one that emphasizes retaining as well as winning customers Course Outcomes:

Learning Outcomes:
On successful completion of this course, the students will be able:
To be aware of the nuances of customer relationship and to analyze the CRM link with the other aspects of marketing. To impart the basic knowledge of the Role of CRM in increasing the sales of the company and to make the students aware of the different CRM models in service industry.To make the students aware and analyze the different issues in CRM.

Unit1: Introduction to CRM and eCRM: Definition, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, CRM technology components, Difference between CRM and eCRM, features of eCRM.

Unit 2: Sales Force Automations (SFA): Definition and need of SFA, barriers to successful SFA functionality, technological aspect of SFA, data synchronization, flexibility and performance, reporting tools.

Unit 3: Enterprise Marketing Automation (EMA): Components of EMA, marketing campaign, campaign planning and management, business analytic tools, EMA components (promotions, events loyalty and retention programs), response management.

Unit 4: Call center: Meaning, customer interaction, the functionality, technological implementation, what is ACD (Automatic Call Distribution), IVR (Interactive Voice Response), CTI (Computer Telephony Integration), web enabling the call center, automated intelligent call routing, logging & monitoring.

Unit 5: Implementing CRM: Pre implementation, kick off meeting, requirements gathering, prototyping and detailed proposal generation, development of customization, Power use beta test and data import, training, roll out and system hand off, ongoing support, system optimization, and follow up.

Activities:

- Training of students by a related field expert.
- Assignments including technical assignments like ERP – SAP CRM.
- Seminars, Conferences, Discussions by inviting concerned institutions
- Field Visit to nearby firms to study the CRM.
- Invited lectures and presentations on related topics, each student has to visit at least one firm dealt with CRM and present a report.
- Show how to integrate the internet customer self-service for B2B and B2C channels.
- Show how to run CRM analytics through embedded competitors' analysis in opportunity management.
- Quiz and Class seminars
- Case studies
- Group discussions
- Debates

Reference Books:

1. CRM at the speed of light by Paul Greenberg, YMH 2nd edition.
2. Customer Relationship Management by V Kumar, Werner J Reinartz, WILRY India edition.
3. Customer Relationship Management by Kristin Anderson and Carol Kerr, TM.
4. Customer Relationship Management: Concepts & Application ,Alok Kumar, Chabbi Sinha & Rakesh Kumar, Biztantra, Delhi, 2007
5. Customer Relationship Management- A Step-by-Step Approach, H Peeru Mohamed, A Sagadevan, , Vikas Publishing House Pvt. Ltd., Delhi, 2008
6. A Business Guide to Customer Relationship Management ,Jill Dyche: The CRM Handbook:, Pearson Education, 2002.
7. Secrets of Customer Relationship Management, Ed Peelen, Customer Relationship Management,, Pearson Education,2005. 3. Barnes James G:, McGraw Hill, 2001.

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B.Com -General **SEMESTER-V** **Type of Course : Major**

COURSE 13: CUSTOMER RELATIONSHIP MANAGEMENT

Model Question Paper

Time: 3 Hours] **[Max. Marks: 70**

Section-A

Answer any FOUR of the following questions: (4 X 5 = 20 marks)

1. Define Customer Relationship Management.
2. Mention the features of CRM.
3. Describe the data synchronization in the context of SFA.
4. State the importance of SFA.
5. Write a short note on Response Management.
6. What do you mean by CTI?
7. What is the purpose of a kickoff meeting in CRM implementation?
8. Mention the benefits of Prototyiping.

Section-B

Answer **ALL** the following questions, Choosing one from each Unit: (5 x 10 = 50 marks)

9. Explain the CRM process and discuss its key stages.

(OR)

10. State the differences between CRM and eCRM.
11. Discuss the key technological aspects of SFA, including flexibility and performance.

(OR)

12. Describe the role of reporting tools in Sales Force Automation.
13. Elaborate the process of Marketing Campaign Planning and Management.

(OR)

14. What is the role of business analytics in enhancing CRM effectiveness.
15. Explain the functionality and significance of call centres in CRM.

(OR)

16. Discuss the concept of Intelligent Call routing and its benefits.
17. Describe the steps involved in the implementation of a CRM system?

(OR)

What are the key factors for ensuring successful CRM system optimization and follow up?

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B.Com -General **SEMESTER-V** **Type of Course : Major**

COURSE 13: STOCK MARKETS ANALYSIS

Theory Credits: 4 4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on functioning of local Capital markets. To impart skills by involving activities of Share Market analysis.

Learning Outcomes:

By the completion of the course, the students are able to

Expose to theory and functions of the monetary and Financial Sector as job careers and Study the functioning of local Capital markets. Create awareness among the public by giving reporting after analysis and Acquire knowledge on operations of Share Market and Research skills. Enhance their skills by involving activities of Share Market analysis

Unit 1: Introduction, Nature, Scope and basics of stock market analysis: Introduction of Investments- Need of Security Analysis-Types of analysis-Fundamental Analysis, Technical Analysis, Quantity Analysis.

Unit 2: Fundamental Analysis: Based on Company's Records and Performance-EPS Ratio-Price to Sales Ration-P/Earnings Ratio, P/Equity Ratio, ROI,D/P Ratio- Intrinsic Value-

Unit 3: Technical Analysis: Based on Share Price Movement and Market Trends-Bullish Pattern-Bearish pattern

Unit 4: **Quantity Analysis:** Based on data for special Research purpose (Descriptive, Correlation, Comparative and Experimental) by preparing questionnaire, observation, focus groups and interviews – Dow Theory

Unit 5: **Mutual Funds:** Importance and the role of Mutual Fund –Types of Mutual Funds-Various schemes in India- Growth Fund, Income Fund, Growth and Income Fund, Tax planning schemes ,other categories, Asset Management Mutual Funds-its method of analysis's

Activities:

- Students shall individually study the data of selected institutions and their performance by analyzing the statements learning from practical experiences from Charted Accountants and Cost Accountants and Report to the teacher.
- Training of students by a related field expert.

- Assignments (including technical assignments like identifying sources of local financial institutions,
- Seminars, Conferences, discussions by inviting concerned institutions
- Visits to local Financial Institutions like HDFC securities, ICICI Direct Securities Reliance Securities etc.
- Invited lectures and presentations on related topics by field experts.

Reference Books:

1. Khan.M.Y. Financial Management, Vikas Publishing House
2. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
3. Prasanna Chandra,Investment Analysis and Portfolio Management, Tata McGraw Hill
4. DamodharanAswath, Valuation: Security Analysis for Investment and corporate Finance.,Johnwiely, Newyork
5. Francis.J.C., Investment Analysis and Management, Tata Mc Graw Hill

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B.Com -General **SEMESTER-V** **Type of Course : Major**

COURSE 13: STOCK MARKETS ANALYSIS

Model Question Paper

Time: 3 Hours] **[Max. Marks: 70**

Section-A

Answer any FOUR of the following questions: (4 X 5 = 20 marks)

1. What is the need for security analysis?
2. Distinguish between fundamental and technical analysis.
3. What is P/E ratio?
4. Define the Price to Sales Ratio.
5. What are the assumptions of technical analysis?
6. Distinguish between bullish and bearish patterns.
7. What is the role of interviews in data collection for market research?
8. What is a tax planning mutual fund scheme?

Section-B

Answer **ALL** the following questions, Choosing one from each Unit: (5 x 10 = 50 marks)

9. Explain the nature and scope of stock market analysis.

(OR)

10. Discuss the different types of stock market analysis and their significance.
11. Discuss the key financial ratios used in fundamental analysis.

(OR)

12. Define intrinsic value. Explain how it is calculated and its relevance in investment decisions.
13. Define technical analysis and explain how share price movements reflect market psychology.

(OR)

14. Describe bullish patterns. How do they influence trading decisions?
15. Define quantitative analysis in stock market research. Discuss its various types.

(OR)

16. Explain the Dow Theory and its importance in analyzing market trends.
17. What is a mutual fund? Explain its role and importance in investment management.

(OR)

18. Discuss the method of analysis used by Asset Management Companies (AMCs) for mutual fund investments.

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B.Com -General	**SEMESTER-V**	**Type of Course : Major**

COURSE 14: DIGITAL MARKETING

Theory	Credits: 4	4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on digital marketing and various social media marketing.. To impart skills by involving students online and email marketing.

Learning Outcomes

Upon successful completion of the course students will be able to;

Analyze online Micro and Macro Environment and Design and create website. Discuss search engine marketing and Create blogs, videos, and share

Unit 1: Introduction: Digital marketing: Meaning – importance – traditional online marketing vs digital marketing – online market place analysis Micro Environment – Online Macro Environment - trends in digital marketing – competitive analysis.

Unit 2: Web site planning and creation : Web Site: meaning – objectives – components of website - website creation – incorporation of design and– adding content, installing and activating plugins.

Unit 3: Search Engine Optimization (SEO) : SEO: Meaning – History and growth of SEO – Importance of Search Engine - On page Optimization – off page optimization – Role of Search Engine Operation- google Ad words – Search Engine Marketing: Campaign Creation – Ad Creation, Approval and Extensions.

Unit 4: Social Media Marketing: Meaning of social media and Social Media Marketing – social Management tools-strategy and planning – social media network – Social Networking – video creation and sharing – use of different social media platforms - Content creation - Blogging – Guest Blogging.

Unit 5: Email marketing:

Meaning – Evolution of email – importance of email marketing – Development and Advancements in e mail marketing - email marketing platforms – creating and Tracking emailers–create forms – create opt-in lists – mapping industry trends and eliminating spam messages.

Activities:

- Students shall individually undertake an online study on any aspect such as Analysis of local online Micro and Macro Environment and make a trend analysis of digital marketing, and to submit Report to the teacher.
- Organize short term training on Digital Marketing in collaboration with local or online skill providers.
- Seminars/Conference/ Workshops on significant and emerging areas in Digital Marketing
- Real time work experience with Digital marketing service providers.
- Arrange for Interaction with Area Specific Experts.

Reference Books:

1. Digital Marketing for Dummies by Ryan Deiss & Russ Henneberry, publisher John Wiley first edition 2020.
2. Youtility by JayBaer, Published by Gilda MediaIL C Portfolio 2013,
3. Epic Content Marketing by Joe Pulizzi, McGraw-Hill Education, 2013
4. New Rules of Marketing and PR byDavid Meerman Scott.Wiley, 2017
5. Social Media Marketing All-in-one Dummies by JanZimmerman, DeborahNg, John Wiley &Sons.
6. Digital Marketing 2020 by Danny Star, Independently Published, 2019
7. *Web sources suggested by the concerned teacher and college librarian including reading material*.

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Digital Marketing

Model Question Paper – Max Marks: 70

Section-A

Answer any Five of the following (5 × 4 = 20 Marks)

1. Define Digital Marketing and its significance.
2. Write about any two components of a website.
3. What is the difference between On-Page and Off-Page SEO?
4. Explain the term "Google AdWords."
5. What is Social Media Marketing?
6. Write a note on Blogging and Guest Blogging.
7. Mention the features of Email Marketing Platforms.
8. What is an Opt-in List in email marketing?

Section-B: Long Answer Questions

Answer All Questions. Each question carries 10 Marks

9. (a) Explain the difference between traditional marketing and digital marketing.

OR

(b) Analyze the micro and macro environment of online marketing.

10. (a) Describe the steps involved in website creation and content addition.

OR

(b) What are the objectives and components of an effective website?

11. (a) Define SEO. Explain the process and importance of On-Page SEO.

OR

(b) What is Off-Page SEO? How does it differ from On-Page SEO?

12. (a) Explain the strategy and planning process of Social Media Marketing.

OR

(b) Describe different types of social media platforms and their marketing uses.

13. (a) Explain the evolution and importance of email marketing in the digital world.

OR

(b) What are the steps in creating, tracking and managing email campaigns?

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B.Com -General **SEMESTER-V** **Type of Course : Major**

COURSE 14: ADVANCED CORPORATE ACCOUNTING

Theory	Credits: 4	4 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of purchase of business and amalgamation of companies. They able to understand the accounting procedure of liquidation and corporate accounting procedures.

Learning Outcomes

After completing the course, the student shall be able to:

Understand Corporate Accounting environment and record transactions related to Purchase of Business, Amalgamation and Reconstruction. Analyze the situations of Purchase of Business and Liquidation and create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts. Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment.

Unit 1: Purchase of Business: Meaning - Purchase Consideration - Methods for determining Purchase Consideration-Discharge of Purchase Consideration-Accounting Treatment.

Unit 2: Amalgamation of Companies: Meaning and Objectives - Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment.

Unit 3: Internal Reconstruction of Companies : Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment.

Unit 4: Accounts of Holding Companies: Meaning of Holding Companies and Subsidiary companies- Consolidated Financial Statements- Legal requirements on Consolidation-Calculation of Minority Interest- Accounting Treatment.

Unit 5: Liquidation: Meaning - Modes of Winding up of a Company- - Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account- Accounting Treatment

Activities:

- Students are asked to identified real time situations with respect to Amalgamation, Liquidation, Purchase Consideration and submit report..

- Assignments including technical assignments like Working with Audit Company for Observation of Purchase Consideration and Observation of recent Amalgamations in Banking Sector and Corporate Sector
- Seminars, Conferences, discussions by inviting concerned institutions
- Field Visit
- Invited Lectures and presentations on related topics

Reference Books:

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
7. *https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards*
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material

KRISHNA UNIVERSITY

B.Com -General **SEMESTER-V** **Type of Course : Major**

Advanced Corporate Accounting
Model Question Paper

Time: 3 Hours] **[Max. Marks: 70**

Section-A

Answer any FOUR of the following questions: **(4 X 5 = 20 marks)**

1. What is meant by purchase consideration?
2. Explain Net Assets Value method.
3. Distinguish between Merger amalgamation and Purchase amalgamation.
4. Explain the objectives of Internal Reconstruction?
5. What do you mean by Minority Interest?
6. Mention any four advantages of Holding Company?
7. State the methods of liquidation.
8. Explain the Liquidator's Final statement of Account?

Section-B

Answer ALL the following questions, Choosing one from each Unit: **(5 x 10 = 50 marks)**

11. (A) A Ltd sells its business to B Ltd on 31st March, 2023. On that date the Balance sheet of A Ltd as follows:

Liabilities	₹	Assets	₹
Share capital: 40,000 shares @₹. 10	4,00,000	Land & Buildings	2,00,000
		Plant	2,63,000
Reserves	80,000	Debtors	70,000
profit & Loss a/ c	28,000	Stock	1,23,000
10% Debentures	2,00,000	Cash at Bank	86,000
Trade Creditors	42,000	Underwriting commission	8,000
	7,50,000		7,50,000

B Ltd agreed to take over all the assets except Cash at Bank at book values. But Plant valued at ₹ 2,00,000. The purchase consideration was discharged by

1. The allotment of 40,000 fully paid equity shares of ₹. 10 each.
2. Converted 10% Debentures into 2,000 fully paid 12% Debentures of ₹ 100 each. Calculate purchase consideration.

(OR)

(B) On 31- 03 - 2023, ABC Ltd. acquired the business of A and B who are in partnership business sharing profits and losses in the ratio of 2:1. Their Balance Sheet on that date stood as follows:

Balance Sheet

Liabilities	₹	Assets	₹
Sundry creditors	20,000	Buildings	20,000
Bills payable	10,000	Furniture	7,000
Loan on mortgage	7,000	Sundry debtors	15,000
Reserve	5,000	Stock	17,000
Capital A/Cs:		Cash at Bank	11,000
A	18,000		
B	10,000		
	70,000		70,000

The Company would acquire all assets and liabilities, except Cash and Loan on Mortgage, at their existing book-values and pay Rs.16,000 for Goodwill. Calculate the amount of purchase consideration and the value of goodwill or capital reserve.

12.(A) A Ltd and B Ltd have decided to amalgamate. A new company C Ltd is formed to take over the two companies. On 31st March 2023 the balance sheets of the two companies were as under:

Liabilities	A Ltd	B Ltd (₹)
Share Capital:		
15,000 shares of ₹ 10 each fully paid	1,50,000	—
8,000 shares of ₹ 10 each fully paid	–	80,000
General reserve	80,000	—
Profit and Loss A/C	20,000	20,000
5% Debentures	—	60,000
Creditors	75,000	32,000
	3,25,000	1,92,000
Land and Buildings	1,05,000	60,000
Plant & Machinery	25,000	15,000
Motor Vehicles	10,000	–
Stock	60,000	78,000
Debtors	82,000	21,000
Cash	43,000	18,000
	3,25,000	1,92,000

The assets and liabilities are to be taken over at book values with the following exceptions:

a. Goodwill of A Ltd and B Ltd is to be at ₹ 80,000 and ₹ 30,000 respectively.

b. Motor vehicles of A Ltd are to be valued at ₹ 30,000

Compute the no. of shares in C Ltd will be issued to the shareholders of A Ltd and B Ltd. Pass journal entries in the books of C Ltd. And prepare the Balance Sheet after amalgamation.

(OR)

(B). Sangeetha Ltd and Sujitha Ltd decided to amalgamate. A new company SS Ltd is formed to take over the two companies. The Purchase consideration is agreed at ₹. 12,00,000 for Sangeetha Ltd and ₹ 14,40,000 for Sujitha Ltd to be settled by the issue of equity shares. You are required to pass journal entries in the books of SS Ltd. The assets and liabilities taken over by SS Ltd are as follows:

Particulars	Sangeetha Ltd (₹)	Sujitha Ltd (₹)
Land and Buildings	8,00,000	6,00,000
Plant and Machinery	5,00,000	5,50,000
Furniture	3,00,000	5,00,000
Stock and Debtors	2,00,000	2,50,000
Cash and Bank	1,00,000	1,50,000
Creditors	1,50,000	3,00,000
Bank Overdraft	50,000	1,00,000
Bank loan	1,50,000	1,50,000
15% Debentures	4,00,000	3,00,000

13. (A)What do you mean by capital reduction? State the provisions of reduction of share capital as per the Companies Act, 2013.

(OR)

(B) The following is the balance sheet of Varun Ltd as on 31/3/2023.

Liabilities	₹	Assets	₹
Equity share capital: 10,000 shares of ₹ 50 each. 12% Debentures Creditors	5,00,000 2,00,000 1,50,000	Fixed Assets Investments Current Assets Preliminary expenses Profit & Loss A/C	3,00,000 1,00,000 2,50,000 1,20,000 80,000
	8,50,000		8,50,000

On the above date, the company adopted the following scheme of reconstruction:

1. The Equity shares are to be reduced to fully paid-up shares of ₹. 25 each.
2. Fixed Assets are to be revalued by reducing 30% of their book value.
3. All fictitious assets are to be eliminated.

Journalise the above transactions and show the revised balance sheet.

14. (A) Explain the provisions mentioned in AS 21 regarding consolidated financial statements.

(OR)

(B) From the balance sheet given below, prepare a consolidated balance sheet of ABC Ltd and its subsidiary XYZ Ltd.

Balance sheets as on 31- 03- 2023

Particulars	ABC Ltd (₹)	XYZ Ltd(₹)
Liabilities:		
Share capital: Equity shares of ₹.100 each	30,00,000	12,00,000
General Reserve	7,20,000	2,40,000
Profit & Loss A/C	4,80,000	3,60,000
Trade Creditors	7,00,000	2,00,000
	49,00,000	20,00,000
Assets:		
Fixed Assets	29,00,000	12,00,000
8,000 Equity shares in Jio Ltd	8,00,000	—--
Current Assets	12,00,000	8,00,000
	49,00,000	20,00,000

ABC Ltd acquired shares in XYZ Ltd, on 1st April 2023 and on that date the undistributed profits of ₹ 1,80,000 none of which has been distributed since then.

15. (A). A company went into voluntary liquidation on 1st January 2023. The remuneration of the liquidator is fixed at 3% on assets realized. The following was the position of the company on 31st December 2022: Assets realized ₹ 12,00,000; Expenses of liquidation ₹ 33,000; Unsecured creditors ₹ 1,96,000; 5,000, 7% shares of ₹100 each fully paid up ₹ 5,00,000 (dividends paid up to 31-12-2021); 4,000 equity shares of ₹100 each fully paid up ₹ 4,00,000; Prepare liquidator final statement of account.

(OR)

(B).The following particulars relate to a limited company which went into voluntary liquidation: Preferential creditors ₹ 25,000 Unsecured creditors ₹ 58,000; 6% debentures ₹30,000.

The assets realized at ₹80,000. The expenses of liquidation amounted to ₹1,500 And the liquidator's remuneration was agreed at 2% on the assets realized and 2% on the amount paid to unsecured creditors including preferential creditors. Show the liquidator's final statement of account.

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B.Com -General **SEMESTER-V** **Type of Course : Major**

COURSE 15: SERVICE MARKETING

Theory	Credits: 4	4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on service marketing and customer responses in services marketing. To familiarize the students on marketing strategies in various services marketing.

Learning Outcomes

Upon successful completion of the course the student will be able to;

Discuss the reasons for growth of service sector and examine the marketing strategies of Banking Services, insurance and education services. Review conflict handling and customer Responses in services marketing. Describe segmentation strategies in service marketing and Suggest measures to improve services quality and their service delivery.

Unit 1: Introduction: Nature and scope of services, characteristics of services, classification of services – Need for service marketing -Reasons for the growth of services sector. Marketing of Banking Services -Marketing in Insurance Sector - Marketing of Education Services.

Unit 2: Consumer Behavior in Services Marketing: Customer Expectations on Services-Factors influencing customer expectation of services. - Service costs experienced by Consumer, the Role of customer in Service Delivery, Conflict handling in Services, Customer Responses in Services, Concept of Customer Delight.

Unit 3: Services Market Segmentation: Services Market Segmentation: - Market segmentation

-Basis & Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing.

Unit 4: Customer Defined Service Standards: Customer Defined Service Standards - Hard and Soft, Concept of Service Leadership and Service Vision -Meeting Customer Defined Service Standards -Service Flexibility Versus Standards - Strategies to Match Capacity and Demand - managing Demand and Supply of Service .

Unit 5: Service Development and Quality Improvement:

Service Development – need, importance and Types of New Services - stages in development of new services, service Quality Dimensions - Service Quality Measurement and Service Mapping, Improving Service Quality and Service Delivery, Service Failure and Recovery.

Activities:

- Students shall individually take up a study on marketing strategies adopted by any of the service providers like Banking, Insurance, Telecom companies, (BSNL, Reliance Jio, Airtel, etc.) any other sector like electric household appliances, hospitals, hotels etc. Assess Customer expectations and Customer satisfaction feedback on services provided and has to submit Report to the teacher.
- Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization). Like Zoho, Fresh book, MS Excel….
- Seminars/Conference/ Workshops on emerging trends in service marketing
- Real time work experience with service marketing providers
- Arrange for Interaction with Area Specific Experts.

Reference Books:

1. John E.G. Bateson, K.Douglas Hoffman: Services Marketing, Cengage Learning, 4e, 2015 publication

2. Vinnie Jauhari, Kirti Dutta: Services Marketing: Operations and Management, Oxford University Press, 2014.

3. Valarie A. Zeithaml and Mary Jo-Bitner: Services Marketing – Integrating Customer Focus Across The Firm, Tata McGraw Hill Publishing Company Ltd., 6e, 2013.

4. Nimit Chowdhary, Monika Chowdhary, Textbook of Marketing Of Services: The Indian Experience, Macmillan, 2013.

5. K. Rama Mohana Rao, Services Marketing, Pearson, 2e, 2011.

6. Dr. K. Karunakaran, Service Marketing (Text and Cases in Indian Context), Himalaya Publications.

7. *Web sources suggested by the concerned teacher and college librarian including reading material.*

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B.Com -General **SEMESTER-V** **Type of Course : Major**

Model Paper

SERVICES MARKETING

Time : 3 Hours Max Marks: 70

Section - A

Answer any Four of the following questions **4x5 = 20 Marks**

1. Explain the differences between goods and services
2. What are reasons for the growth of service sector in Indian economy
3. Explain Management Process for services
4. What are key components of service marketing Mix
5. What are various customer expectations of services
6. What is the customer loyalty towards a service provider
7. What will be the impact of service failure on customer satisfaction
8. What are unique challenges faced by banking sector

Answer any Five of the following questions **5x10=50 Marks**

9. Define Service Marketing and what are obstacles in service Marketing

(OR)

10. Explain the need for Service Marketing in Indian Economy
11. How does the marketing mix differ in the Service Industry compared to product-based marketing?

(OR)

12. Explain the factors which influence in the selecting of Target Market
13. How can service providers understand and manage customer perceptions to enhance overall service delivery?

(OR)

14. . Evaluate the impact of customer expectations on service quality and customer satisfaction.
15. What are the recovery strategies that service organizations can implement to address customer grievances and regain trust.

(OR)

16. . How can service providers ensure consistent quality delivery while addressing the human factors that influence customer perceptions and experiences
17. What are the marketing strategies employed in Insurance and Healthcare sectors

(OR)

18. Discuss the role of business process outsourcing (BPO) in service marketing

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B.Com -General **SEMESTER-V** **Type of Course : Major**

COURSE 15: SOFTWARE SOLUTIONS TO ACCOUNTING

Theory Credits: 4 4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on the major accounting software and to impart skills of Tally and different accounting software for accounting purpose.

Course Learning Outcomes

After completing the course, the student shall be able to:

Understand the technical environment of accounting software and highlight the major accounting software in India. Apply basics of accounting software into business firms for accounting transactions. Understand the various versions of Tally and other software and integrate the concept of different accounting software for accounting purpose. Design new approaches for use of accounting software environment.

Unit 1: Computerized Accounting: Microsoft Excel Spread Sheet- Functions in Excel- Preparation of Accounts, Statements and Budgets using MS Excel- Analysis and Interpretation.

Unit 2: Introduction to Leading Accounting Software: - Busy - Marg – Quick Books - Zoho Books -Tally- Features and Accounting.

Unit 3: Tally ERP-9: Company Creation -Tally Startup Screen- Gateway of Tally- Create a Company - Alter & Delete company- Backup and Restore- Security Features in Tally.

Unit 4: Tally- Accounting Masters: Groups- Create Ledgers- Alter& Delete - Inventory Masters- Creating Stock Groups - Stock Items- Unit of Measurement- Alter & Delete.

Unit- 5: Tally-Voucher Entry: -Vouchers Types - Vouchers Entry - Alter and deleting Settings Purchase Vouchers and Sales Vouchers including Tax component –Reports Generation.

Activities

- Training of students by a related field expert.
- Assignments including technical assignments like Working with Excel & Tally
- Seminars, Conferences, Discussions by inviting concerned institutions
- Field Visit
- Invited lectures and presentations on related topics Each student has to visit at least one business organization dealt with Computerized Accounting. Collect data relating to the business transactions and practice in college computer lab.

- Each student has to prepare one System based accounting during the semester and submit a report, to the teacher in the given format.

Reference Books:

1. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
2. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
3. Tally 9.0 (English Edition), (Google eBook) Computer World
4. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.
5. Tally ERP 9 For Real Time Accounting by Avichi Krishnan
6. Fundamentals of Computers, by V. Rajaraman, PHI.
7. Tally ERP 9 book advanced user, Swayam Publication (www.tallyerp9book.com)

Krishna University

B.Com -General **SEMESTER-V** **Type of Course : Major**

Course: Software Solutions to Accounting

Model Question Paper

Section-A

Answer any Five of the following **(5 × 4 = 20 Marks)**

1. Mention any four functions of MS Excel useful for accounting.
2. What are the features of QuickBooks software?
3. Explain how to create a company in Tally.
4. What are Accounting Masters in Tally?
5. Define Stock Items and Units of Measurement in Tally.
6. What are the different types of vouchers in Tally?
7. What is the purpose of the Backup and Restore feature in Tally?
8. Write a note on the generation of reports in Tally.

Section-B: Long Answer Questions

Answer All Questions. Each question carries 10 Marks

9. (a) Explain the use of Microsoft Excel in preparing accounts and budgets.
OR
(b) How can Excel be used for analysis and interpretation of accounting data?

10. (a) Write features of any three major accounting software used in India.
OR
(b) Discuss the features and accounting capabilities of Zoho Books and Marg.

11. (a) Describe the procedure to create, alter, and delete a company in Tally ERP-9.
OR
(b) Explain the startup screen and Gateway of Tally with suitable illustrations.

12. (a) What are Ledgers and Groups in Tally? How are they created and modified?
OR
(b) Explain Inventory Masters in Tally and the process of managing stock items.

13. (a) Discuss the steps to enter and modify various types of vouchers in Tally.
OR
(b) Explain the procedure for generating Sales and Purchase reports, including tax components.

Major -B.Com Computer Applications
w.e.f. AY 2023-24 onwards Course Structure

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
V	12	Advanced Corporate Accounting (OR) Advertisement and Media Planning	3	3
V	12A	Advanced Corporate Accounting (OR) Advertisement and Media Planning Practical Course	2	1
V	13	Stock Markets (OR) Goods and Services Tax with Tally	3	3
V	13A	Stock Markets (OR) Goods and Services Tax with Tally Practical Course	2	1
V	14	Business Analytics (OR) Cyber Security	3	3
V	14A	Business Analytics (OR) Cyber Security Practical Course	2	1
V	15	Mobile Applications Development (OR) Block Chain Technology	3	3
V	15A	Mobile Applications Development (OR) Block Chain Technology Practical Course	2	1

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B.Com –Computer Applications SEMESTER-V Type of Course : Major

COURSE 12: ADVANCED CORPORATE ACCOUNTING

Theory Credits: 3 3 hrs/week

Learning Objectives:
The course aims to equip learners with conceptual knowledge of business purchase and company amalgamation, while also enabling them to understand the accounting procedures related to liquidation and other aspects of corporate accounting.

Learning Outcomes: After completing the course, students will be able to:
1. Understand the concept of purchase of business and apply appropriate methods for calculating and accounting for purchase consideration.
2. Explain the process of amalgamation in line with Accounting Standard 14 and perform the related accounting treatment.
3. Understand the forms of internal reconstruction and record accounting entries for alteration and reduction of share capital.
4. Prepare consolidated financial statements of holding and subsidiary companies, including the calculation of minority interest.
5. Explain the process of company liquidation and prepare the necessary statements, including the liquidator's final account and deficiency account.

Unit 1: Purchase of Business: Meaning - Purchase Consideration - Methods for determining Purchase Consideration - Discharge of Purchase Consideration - Accounting Treatment.

Unit 2: Amalgamation of Companies: Meaning and Objectives - Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment.

Unit 3: Internal Reconstruction of Companies : Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment.

Unit 4: Accounts of Holding Companies: Meaning of Holding Company and Subsidiary company- Consolidated Financial Statements- Legal requirements on Consolidation -Calculation of Minority Interest- Accounting Treatment.

Unit 5: Liquidation: Meaning - Modes of Winding up of a Company- - Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account-Accounting Treatment.

Activities:
• Students are required to identify real-time scenarios of Amalgamation, Liquidation, and Purchase Consideration, and submit a detailed report.
• Assignments include technical tasks such as working with audit firms to observe the determination of purchase consideration and analyzing recent amalgamations in the banking and corporate sectors.
• Seminars, Conferences.
• Field Visit
• Invited Lectures and presentations on related topics

Reference Books:

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal

3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
7. https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material.

Krishna University

B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

Advanced Corporate Accounting

Model Question Paper

Time: 3 Hours] **[Max. Marks: 70**

Section-A

Answer any FOUR of the following questions: **(4 X 5 = 20 marks)**

1. What is meant by purchase consideration?
2. Explain Net Assets Value method.
3. Explain the objectives of Internal Reconstruction?
4. What do you understand by alteration of share capital?
5. What do you mean by Minority Interest?
6. Mention any four advantages of Holding Company?
7. State the methods of liquidation.
8. Explain the Liquidator's Final statement of Account?

Section-B

Answer ALL the following questions, Choosing one from each Unit: **(5 x 10 = 50 marks)**

11. (A) A Ltd sells its business to B Ltd on 31st March, 2023. On that date the Balance sheet of A Ltd as follows:

Liabilities	₹	Assets	₹
Share capital: 40,000 shares @₹. 10	4,00,000	Land & Buildings Plant	2,00,000 2,63,000
Reserves	80,000	Debtors	70,000
profit & Loss a/ c	28,000	Stock	1,23,000
10% Debentures	2,00,000	Cash at Bank	86,000
Trade Creditors	42,000	Underwriting commission	8,000
	7,50,000		7,50,000

B Ltd agreed to take over all the assets except Cash at Bank at book values. But Plant valued at ₹ 2,00,000. The purchase consideration was discharged by

1. The allotment of 40,000 fully paid equity shares of ₹. 10 each.
2. Converted 10% Debentures into 2,000 fully paid 12% Debentures of ₹ 100 each. Calculate purchase consideration.

(OR)

(B) On 31- 03 - 2023, ABC Ltd. acquired the business of A and B who are in partnership business sharing profits and losses in the ratio of 2:1. Their Balance Sheet on that date stood as follows:

Balance Sheet

Liabilities	₹	Assets	₹
Sundry creditors	20,000	Buildings	20,000
Bills payable	10,000	Furniture	7,000
Loan on mortgage	7,000	Sundry debtors	15,000
Reserve	5,000	Stock	17,000
Capital A/Cs:		Cash at Bank	11,000
A	18,000		
B	10,000		
	70,000		70,000

The Company would acquire all assets and liabilities, except Cash and Loan on Mortgage, at their existing book-values and pay Rs.16,000 for Goodwill. Calculate the amount of purchase consideration and the value of goodwill or capital reserve.

12.(A) A Ltd and B Ltd have decided to amalgamate. A new company C Ltd is formed to take over the two companies. On 31st March 2023 the balance sheets of the two companies were as under:

Liabilities	A Ltd	B Ltd (₹)
Share Capital:		
15,000 shares of ₹ 10 each fully paid	1,50,000	—
8,000 shares of ₹ 10 each fully paid	–	80,000
General reserve	80,000	—
Profit and Loss A/C	20,000	20,000
5% Debentures	—	60,000
Creditors	75,000	32,000
	3,25,000	1,92,000
Land and Buildings	1,05,000	60,000
Plant & Machinery	25,000	15,000
Motor Vehicles	10,000	–
Stock	60,000	78,000
Debtors	82,000	21,000
Cash	43,000	18,000
	3,25,000	1,92,000

The assets and liabilities are to be taken over at book values with the following exceptions:

c. Goodwill of A Ltd and B Ltd is to be at ₹ 80,000 and ₹ 30,000 respectively.

d. Motor vehicles of A Ltd are to be valued at ₹ 30,000

Compute the no. of shares in C Ltd will be issued to the shareholders of A Ltd and B Ltd. Pass journal entries in the books of C Ltd. And prepare the Balance Sheet after amalgamation.

(OR)

(B). Sangeetha Ltd and Sujitha Ltd decided to amalgamate. A new company SS Ltd is formed to take over the two companies. The Purchase consideration is agreed at ₹. 12,00,000 for Sangeetha Ltd and ₹ 14,40,000 for Sujitha Ltd to be settled by the issue of equity shares. You are required to pass journal entries in the books of SS Ltd. The assets and liabilities taken over by SS Ltd are as follows:

Particulars	Sangeetha Ltd (₹)	Sujitha Ltd (₹)
Land and Buildings	8,00,000	6,00,000
Plant and Machinery	5,00,000	5,50,000
Furniture	3,00,000	5,00,000
Stock and Debtors	2,00,000	2,50,000
Cash and Bank	1,00,000	1,50,000
Creditors	1,50,000	3,00,000
Bank Overdraft	50,000	1,00,000
Bank loan	1,50,000	1,50,000
15% Debentures	4,00,000	3,00,000

13. (A)What do you mean by capital reduction? State the provisions of reduction of share capital as per the Companies Act, 2013.

(OR)

(B) The following is the balance sheet of Varun Ltd as on 31/3/2023.

Liabilities	₹	Assets	₹
Equity share capital: 10,000 shares of ₹ 50 each. 12% Debentures Creditors	5,00,000 2,00,000 1,50,000	Fixed Assets Investments Current Assets Preliminary expenses Profit & Loss A/C	3,00,000 1,00,000 2,50,000 1,20,000 80,000
	8,50,000		8,50,000

On the above date, the company adopted the following scheme of reconstruction:

4. The Equity shares are to be reduced to fully paid-up shares of ₹. 25 each.
5. Fixed Assets are to be revalued by reducing 30% of their book value.
6. All fictitious assets are to be eliminated.

Journalise the above transactions and show the revised balance sheet.

14. (A) Explain the provisions mentioned in AS 21 regarding consolidated financial statements.

(OR)

(B) From the balance sheet given below, prepare a consolidated balance sheet of ABC Ltd and its subsidiary XYZ Ltd.

Balance sheets as on 31- 03- 2023

Particulars	ABC Ltd (₹)	XYZ Ltd(₹)
Liabilities:		
Share capital: Equity shares of ₹.100 each	30,00,000	12,00,000
General Reserve	7,20,000	2,40,000
Profit & Loss A/C	4,80,000	3,60,000
Trade Creditors	7,00,000	2,00,000
	49,00,000	20,00,000
Assets:		
Fixed Assets	29,00,000	12,00,000
8,000 Equity shares in Jio Ltd	8,00,000	—--
Current Assets	12,00,000	8,00,000
	49,00,000	20,00,000

ABC Ltd acquired shares in XYZ Ltd, on 1st April 2023 and on that date the undistributed profits of ₹ 1,80,000 none of which has been distributed since then.

15. (A). A company went into voluntary liquidation on 1st January 2023. The remuneration of the liquidator is fixed at 3% on assets realized. The following was the position of the company on 31st December 2022: Assets realized ₹ 12,00,000; Expenses of liquidation ₹ 33,000; Unsecured creditors ₹ 1,96,000; 5,000, 7% shares of ₹100 each fully paid up ₹ 5,00,000 (dividends paid up to 31-12-2021); 4,000 equity shares of ₹100 each fully paid up ₹ 4,00,000; Prepare liquidator final statement of account.

(OR)

(B).The following particulars relate to a limited company which went into voluntary liquidation: Preferential creditors ₹ 25,000 Unsecured creditors ₹ 58,000; 6% debentures ₹30,000.
The assets realized at ₹80,000. The expenses of liquidation amounted to ₹1,500 And the liquidator's remuneration was agreed at 2% on the assets realized and 2% on the amount paid to unsecured creditors including preferential creditors. Show the liquidator's final statement of account.

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

COURSE 12A: ADVANCED CORPORATE ACCOUNTING

Practical Credits: 1 2 hrs/week

Lab Exercise

- Preparation of Financial Statements of Companies before and after amalgamation with Accounting Software
- Preparation of Balance Sheet of Companies before and after Internal Reconstruction with Accounting Software
- Preparation of Consolidated Balance Sheet of Holding and Subsidiary Companies using Accounting Software
- Preparation of Statement of Affairs-Deficiency Account-Surplus Account of a Liquidating Company in Microsoft Excel.

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

COURSE 12: ADVERTISING AND MEDIA PLANNING

Theory Credits: 3 3 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on advertising and media planning and to acquire skills in creating and developing advertisements.

Learning Outcomes:

At the successful completion of the course students are able to:

Understand the role of advertising in business environment and understand the legal and ethical issues in advertising. Acquire skills in creating and developing advertisements and understand up-to-date advances in the current media industry. Acquire the necessary skills for planning and advertising media campaign.

Unit 1: Introduction: Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising

Unit 2: Strategies of Advertisements: Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach

Unit 3: Process of Advertisement: Creativeness and Communication of Advertising –Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design

Unit : Media Planning: Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media.

Unit 5: Analysis of Market Media: Media Strategy – Market Analysis -Media Choices **-** Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

Activities:

- Students shall individually choose a local or regional advertising agency, visit, study it's processes, strategies, business aspects etc. and has to submit his/her Report not exceeding 10 pages in the given format to the teacher.

- Max marks for Fieldwork/Project work Report: 05**.**
- Unit tests (IE).
- Survey on existing products advertisements
- Creation of advertising on several products
- Invited Lectures
- Hands on experience with the help of field experts
- Debates, Seminars, Group Discussions, Quiz, etc.
- Assignments, Case studies, Compilation of paper cuttings, Preparation of related videos, Class exhibitions

Reference Books:

1. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India
3. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press
4. Advertising Media Planning, Seventh Edition Paperback – by Roger Baron (Author), Jack Sissors (Author)
5. Media Planning and Buying in 21st Century – Ronald DGeskey
6. Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon
7. Publications of Indian Institute of Mass Communications
8. Advertising and Salesmanship. P. Saravanavel, Margham Publications
9. Publications of ASCI

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

ADVERTISING AND MEDIA PLANNING
Model Paper

Time : 3hrs **Max marks :70**

SECTION A

Answer any Five of the following questions : **5x4=20 Marks**

1. What are the functions of advertising
2. Explain the Nature of Advertising
3. Explain briefly about DAGMAR approach
4. Objectives of Advertising Agencies
5. What is copy writing in advertising
6. Explain about creative thinking in advertising
7. What are the advantages of electronic media in advertising
8. Explain briefly about Media Strategies

SECTION B

Answer the following questions: 5x10= Marks

9. How does advertising impact social, ethical, and economic aspects of society.

(OR)

10. Discuss the significance of advertising in today's competitive Market.
11. Explain about different types of advertising agencies.

(OR)

12. Discuss the role of Advertising Standard Council of India.
13. Elaborate the process of creative thinking and its impact on effective advertising campaigns.

(OR)

14. What are the key elements and principles of advertising design?
15. Explain the importance of selecting the right media channels for the success of an advertising campaign.

(OR)

16. Explain different types of media and its advantages.
17. How target audience, nature of the product, timing, frequency, and geographical issues influence media planning decisions?

(OR)

18. What are the factors influencing Media Choice?

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

COURSE 12A: ADVERTISING AND MEDIA PLANNING

Practical	Credits: 1	2 hrs/week

Lab Exercise:

Creating an online advertisement using MS office or Computer tools.
Selection of Product or Service - Target your Competitors -Creating Brand Image - Develop a theme with slogan - identify core group - priorities message- Media Selection
Creation of Advertisement using MS Word or the PPT
Creation of Shorts and Videos in YouTube
Uploading Reels and Stories in Face book and instagram.

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

COURSE 13: STOCK MARKETS

Theory **Credits: 3** **3 hrs/week**

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on concept of Financial Market and ability to understand the terminologies associated with the field of Financial Market and control along with their relevance. To impart awareness on Primary and Secondary Market, Stock Exchange, SEBI etc.

Learning Outcomes:

By the completion of the course, the students will be able to

Expose to theory and functions of the Share Market in Financial Sector as job careers and 2. Study the functioning of capital markets and create awareness among the public. Acquire knowledge on operations of Share Market and Research skills and involve in activities of Mutual Funds and stock market firms. Enhance their skills by practicing in preparation of accounting statements

Unit 1: Introduction,: Nature, Scope and basics of stock market**,** Need of Investment-Short and Long Term investment- Money market Vs Capital Market-Primary Market-Secondary Market - Types of Investors- Speculators, Hedgers, Arbitragers.

Unit 2: Capital Markets: Definition, Participants of Capital Market, Participants of Primary Market, issues of Equity Shares , Preference Shares and Debentures .Types of Mutual Funds. Secondary Market -Stock Exchange - National Stock Exchange of India.

Unit 3: Financial Intermediaries: Depositories -Buy Back of Shares-- Forward Contract and Future Contract- differences –Participants in Future Contract- Clearing of Mechanism.

Unit 4: Stock Indices: Index and its types-SENSEX- Calculation Methodology-Types of Clearing Members.

Unit 5: Regulatory Mechanism: Security and Exchange Board of India (SEBI)-Powers, functions - Over the Counter Exchange (OTCE) of India-Functions and Mechanism.

Activities:

- Students shall **i**ndividually study the work of stock market professionals and agencies and make observations and Report to the teacher.
- Training of students by a related field expert.

- Assignments (including technical assignments like identifying the investors and their activities in share markets
- Seminars, Conferences, discussions by inviting concerned institutions
- Visits to local Investment Institutions, offices,
- Invited lectures and presentations on related topics by field experts.

Reference Books:

1. I.M.Pandey. ,Financial Management, Vikas Publishing House
2. Prasanna Chandra, Fincial Management TaTa Mc Graw Hill
3. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
4. Khan MY,Jain PK, Financial Management, Tata McGraw Hill
5. Kishore Ravi.M., Financial Management, Taxman Publication

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

COURSE 13: STOCK MARKETS

Model Paper

Time: 3 Hours **Max Marks: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. Define capital market? Explain its objectives.
2. Types of investors.
3. Difference between BSE and NSE.
4. Feature of depository system.
5. Benefits of buy-back shares.
6. Objectives of SEBI.
7. Define SENSEX
8. What is stock index?

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

9. a) What is depository? Explain its functions.

(OR)

b) Define capital market. Explain its features and structure.

10. a) What is stock market? Explain its features and function.

(OR)

b) Difference between capital market and money market.

11. a) Explain the role of financial intermediaries in economic development.

(OR)

b) Advantages and disadvantages of buy-back shares.

12. a) Explain the role of SENSEX and nifty in India's stock market,

(OR)

b) Define stock market indices. Explain various types of stock market indices.

13. a) What is SEBI Act? Explain its features and regulations.

(OR)

b) Describe the objectives and functions of SEBI?

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

COURSE 13A: STOCK MARKETS

Practical Credits: 1 2 hrs/week

Lab Exercise:

- An Introduction. Practical aspects and background of Depositaries: NSDL, CSDL. Statements: Holding Statement, Transaction Statement. Dematerialization Procedure
- DEMAT: Account Opening Procedure, Nomination Practices; Offline Demat Account & Online Demat Account.
- Clearing & Settlement Procedure Delivery Instruction Slip Practices for Depositary Participants & Beneficial Owner.
- Introduction to Equity Market. Stock Exchanges of Equity in India: NSE, BSE & USE. Types of Market:- Equity, Derivatives and Debt Market.
- Trader Work Station -User Interface. Practical terminology of Work Stations.
- Functions/Keys following in using Trader Work Station: Market Watch, Activity Log, Order Status, Market Movement, Security descriptor, Market by Price.
- Practical Procedure to buy/Sell Shares; Settlement Procedures. Composition of Sensex and Nifty.

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B.Com –Computer Applications SEMESTER-V Type of Course : Major

COURSE 13: Goods and Services Tax with Tally

Theory	Credits: 3	3 hrs/week

Learning Outcomes

After completing the course, the student shall be able to:

1. Understand the concept of Liability and Payment of GST
2. Create a new company in Tally with GST components and establish environment for GST Voucher entry.
3. Comprehend the utilization of input tax credit, and the reverse charge mechanism in GST
4. Acquire Skills of preparation of GST Returns in accordance with GST Law and Tally
5. Acquire skill of online payment of GST through GST Portal.

Unit 1: Introduction: Overview of GST - Concepts –Taxes Subsumed under GST –Components of GST- GST Council- Advantages of GST-GST Registration.

Unit 2: GST – Accounting Masters and Inventory Masters in Tally : Company Creation- General Ledgers & GST Ledgers Creation - Stock Groups , Stock Items and Unit of Measure - GST Rate Allocation to Stocks

Unit 3: GST Voucher Entry: GST Vouchers - Customizing the Existing Voucher types with applicable GST Rates –Mapping of Input Tax Credit on Purchase Vouchers - Output Tax on Sales Vouchers- Purchase and Sales Voucher Entries with Single Rated GST and Multiple Rated GST Goods.

Unit 4: GST Returns: Regular Monthly returns and Annual Return- Returns for Composition Scheme- Generation of Returns - GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

Unit 5: Payment of GST online: Payment of GST- Electronic Filing of GST Returns – Refunds – Penalties- Administrative structure of GST Officers- Powers- Jurisdiction.

Activities

- Seminars
- Practice of Terminology of Goods and Service Tax
- Prepare chart showing rates of GST
- Follow GST Council meeting updates regularly
- Creation of GST Vouchers and Tax invoices
- Visit a Tax firm (Individual and Group)
- Guest lecture by GST official

- Prepare Tax invoice under the GST Act.
- Practice on how to file a Returns
- Debate on Single GS, Dual GST
- Group Discussions on Goods and Services outside the Purview of GST

References:

1. Ahuja, Girish, Gupta Ravi, GST & Customs Law.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
3. Bansal, K. M., GST & Customs Law, Taxmann Publication.
4. Singhania,Vinod K. and Singhania Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd.,New Delhi.
5. Sisodia Pushpendra, GST Law, Bharat Law House.
6. ***Web resources**:*https://cbic-gst.gov.in

Web resources suggested by the Teacher concerned and the College Librarian including reading material

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

Goods and Services Tax with Tally

TIME: 3 HOURS **MODEL PAPER** **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. Benefits of GST.
2. Define mixed supply.
3. Central GST.
4. Explain about GSTR-1
5. Define the term Taxable supply.
6. Dual GST Model.
7. State tax subsumed under GST.
8. From GSTR-3B

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

9. a) What is GST council? Explain the powers and function of GST council.

(OR)

b) Explain the procedure of GST registration.

10. a) Briefly explain frame work and guide lines to integrate GST system.

(OR)

b) Write a note on Indian GST model.

11. a) Write about revise charge mechanism under GST.

(OR)

b) What is a composition scheme? How to composite dealers file quarterly returns.

12. a) Explain the input tax credit method under GST method.

(OR)

b) What is time supply of goods and services?

13. a) Write about GSTR-3

(OR)

b) Write about GST returns

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

COURSE 13A: GOODS AND SERVICES TAX WITH TALLY

Practical Credits: 1 2 hrs/week

Lab Exercise:

- Create Company and with GST and Create duty ledgers in the Tally
- Create stock item with GST and Sales and Purchases vouchers with GST in tally
- Reverse charge mechanism under GST and GST returns in Tally GSTR-1 and GSTR-3B
- Registration of dealer under GST, Regular dealer and Composite dealer
- GST returns for Composite dealer GST CMP-08 and Annual return for composite dealer GSTR-4
- GST returns for Regular dealer GSTR-1 and Reconciliation of GSTR2B, Actual input tax credit as per Books and Regular dealer GSTR -3B
- DRC 03-voluntary tax payments and Regular dealer Annual returns GSTR 9

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

COURSE 14: BUSINESS ANLYSTICS

Theory | Credits: 3 | 3 hrs/week

Course Objectives:

The course aims to help learners to acquire knowledge on Business Analytics and explain why Business Analytics is important. State some typical examples of Business Applications and differentiate between OLAP and OLTP. Explain the concepts of Business Intelligence and understand different types of Analytics Differentiate between Data Mining and Machine Learning Concepts

Learning Outcomes:

After Completing this course, the students will be able to
Understand business analytics and develop business intelligence. Analyze data using statistical and data mining techniques for business intelligence. Understand case studies for predictive models. Expertise in OLAP Tools. Apply different Analytic Techniques

Unit 1: Business Analytics: definition, Components of Business Analytics, Types of Business Analytics methods, Benefits of Business Analytics, Business Analytics Tools, Applications of Business Analytics, Trends in Business Analytics

Case Study:

1. Retail Analytics
2. Marketing Analytics

Unit 2: Descriptive Analytics, Statistics: Types of Statistics, Types of Data, Measure of Central Tendency: Mean, Median, Mode, Standard Deviation, Variance

Case Study:

1. Financial Analytics
2. Social Media and Web Analytics

Unit 3: OLAP, OLAP Operations: Roll Up, Drill Down, Slice and Dice, Pivot, Types of OLAP, OLAP Tools, OLTP, Characteristics of OLTP, OLTP advantages and disadvantages,

Case Study: Working with any one of the OLAP Tools

Unit 4: Architecture and Components of Business Intelligence, Business Intelligence for Management, Operational BI,What is Business Intelligence, Benefits of BI, Roles and Responsibilities of BI, Overview of Popular BI Tools in Market

Case Study: Real-Time Credit and Debit Card Fraud Detection, an HPE Shadowbase

Unit 5: Data Mining Concept, Concepts of data mining model with its development and deployment in business scenario, Types of Data Mining Models, Machine Learning: definition, How ML works, Features and Importance of ML, Machine Learning Concepts: Classification of ML

Case Study: Healthcare Analytics

Text Books:

1. Module 5, Business Data Analytics by IBM
2. Essentials of Business Analytics: An introduction to the methodology and its applications by Bhima sankaram P, Sridhar S

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

BUSINESS ANLYSTICS

Model Paper

Time: 3hrs **Max marks :75**

SECTION A

Answer any Five of the following questions: **5x4=20 Marks**

1. Define Business Analytics and list its key components.
2. Mention any four popular Business Analytics tools and briefly describe their use.
3. Define descriptive analytics and explain its significance in business decision-making.
4. Differentiate between Mean, Median, and Mode with suitable examples.
5. List and explain any two OLAP operations.
6. What are the key characteristics of OLTP systems?
7. List any four popular BI tools used in the industry today.
8. Define data mining and mention two business applications where it is used.

SECTION B

Answer the following questions **5x10= 50Marks**

9. Explain the different types of Business Analytics methods with suitable examples.

OR

10. Discuss the major trends in Business Analytics and elaborate on how they are influencing modern businesses.

11. Explain the types of statistics and types of data used in business analytics with examples.

OR

12. Describe Standard Deviation and Variance. How do they help in understanding data dispersion?

13. Explain the different types of OLAP systems and their use cases in data analysis.

OR

14. Compare OLAP and OLTP in terms of architecture, purpose, and advantages/disadvantages.

15. Describe the architecture and components of a Business Intelligence system.

OR

16. Discuss the roles and responsibilities of BI professionals in implementing BI solutions in an organization.

17. Explain the development and deployment of a data mining model in a business scenario.

OR

18. Describe the classification of machine learning along with its features and importance in business analytics.

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

COURSE 14A: BUSINESS ANLYSTICS

Practical Credits: 1 2 hrs/week

LIST OF EXPERIMENTS

1. Draw the diagram showing the types of Variables with examples.
2. Differentiate between Numerical and Categorical Variables.
3. What are Named variables? Using Ms-Excel, create a list of 10 named variables and add the numbers automatically.
4. What is a Ratio Variable? State the importance of Ratio Variable in Data Analytics.
5. Explain the Data Table in Excel. Create a One Variable Data Table in Excel.
6. What is a two Variable Data Table? Write steps to create a Two Variable Data Table.
7. Write steps for analyzing a Data Table with Multiple Formulas in Excel.
8. How do you Create, Rename, Recode, and Merge Variables in R?
9. Write steps to create Your Name, Age, Class, and College Name in R.
10. Draw a Chart for R- Variables.
11. Find the Average Price of given items using MS-Excel.

Rice Bag Ashirwad	1450
Rice Bag India Gate	1200
Sona's Sona Masurie	1300
Kohinoor Rice	1100
Aabida Basmati Rice	1400
Indian Valley	1250
Mannat Rice	1200
Shaalimaar Rice	1425

12. Using Ms-Excel, find the Median Value of the following items.

Items	**Status**	**Amount Rs.**
Banana	Delivered	758
Apple	Cancelled	258
Cherry	In-transit	587
Banana	Delivered	495
Banana	Cancelled	687
Apple	Delivered	258
Cherry	Delivered	684

13. Find the most frequently ordered Quantity from a supermarket store in MS-Excel.

Products	**Quantity**	**MRP (Rs.)**
Tang Orange Flavour	5	1050
Rasna Orange	6	1200
RoohAfza	5	1800
Tang Apple	10	1200
Rasna Green Apple	5	1700
Tang Cocktail	5	1400
Jaljeera	15	120

14. Find the Highest and Lowest Marks of Students obtained in English using Ms-Excel.

Himabindu	85
Karthik	15
Renuka	78
Mallika .S	15

Ashok Jaiswal	100
Billu Yadav	75
Girish J.	50
Sarika	05

15. Find the Geometric and Harmonic Mean Wages from the following data using Ms-Excel.

Job	**Wages (Rs.)**
Electrician	200
Nurse	500
Sales Manager	540
Manufacturing Engineer	540
Celebrity	450
Beautician	480
Data entry operator	350
Plumber	240

16. Using Ms-Excel, calculate Standard Deviation of total sales from the given data.

Total Sales (Rs.)	**Branch**
258000	Delhi
485220	Mumbai
875010	Kolkata
235461	Hyderabad
875212	Indore
785223	Surat
345621	Pune

17. Find Q1 and Q3 and also Quartile Deviation from the following information in Ms-Excel.

S. No.	**Value**
1	145
2	254
3	156
4	354
5	253
6	253
7	245
8	892
9	242
10	268

18. Find the Quartiles from the following data in Ms-Excel.

Height (in inches)	58	59	60	61	62	63	64	65	66
No. of Persons	2	3	6	15	10	5	4	3	1

19. Compare and find the Range of 10 Students' marks in Mathematics and Statistics using Ms-Excel.

Maths	25	40	30	35	21	45	23	33	10
Statistics	30	39	23	42	2	40	25	30	18

20. Calculate Variance from the following data in MS-Excel.

X: 10, 11, 17, 25, 7, 13, 21, 10, 12, 14

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

COURSE 14: CYBER SECURITY

Theory	**Credits: 3**	**3 hrs/week**

Course Objectives:

The aim of this course is to help the learner to understand key terms and concepts in cyber security. The Learner will learn to secure clean and corrupted systems, protect personal data, and secure computer networks. The Learner will be able to examine secure software development practices and gain an understanding of cryptography, how it has evolved, and some key encryption techniques used today.

Learning Outcomes:

The students will be able to:

Analyze and evaluate the cyber security needs of an organization. Determine and analyze software vulnerabilities and security solutions to reduce the risk of exploitation. Measure the performance and troubleshoot cyber security systems. Implement cyber security solutions and use of cyber security, information assurance, and cyber / computer forensics software/tools. The Learner will develop an understanding of security policies (such as confidentiality, integrity, and availability) and protocols to implement such policies and will gain familiarity with prevalent network and distributed system attacks, defenses against them, and forensics to investigate the aftermath.

Unit 1: Cyber Security Fundamentals: Network Security Concepts: Information Assurance Fundamentals, Basics of Cryptography: Symmetric and Asymmetric, DNS, Firewalls, Virtualization, Radio-Frequency Identification Microsoft Windows Security Principles: Windows Tokens, Window Messaging, Windows Program Execution, Windows Firewall

Case Study: Install any Virtualization Software and perform various tasks

Unit 2: Attacker techniques and motivations: Anti forensics, Tunneling Techniques, Fraud Techniques, and Threat Infrastructure

Case Study: Working with Free and commercial proxies available from web-hack.ru.

Unit 3: Exploitation: Techniques to gain a Foothold, Misdirection, Reconnaissanse, and Disruption Methods

Case Study: Working with SQL Injection attacks and DDoS attacks

Unit 4: Malicious Code: Self-Replicating Malicious Code, Evading Detection and Elevating Privileges, Stealing Information and Exploitation.

Case Study: Identify latest Malwares and differentiate different types of malwares

Unit 5: Defense and Analysis Techniques: Memory Forensics, Honeypots, Malicious Code Naming, Automated Malicious Code Analysis Systems, Intrusion Detection Systems

Case Study: Identify latest Anti-Virus Softwares in the market and compare the functionality of each Anti-Virus

Text Books:

1. Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson, CRC Press
2. Introduction to Cyber Security by Jeetendra Pandey
3. Cryptography and Network Security by William Stallings

References:

Cyber Security for Beginners by Heimdal® Security - Proactive Cyber Security Software (heimdalsecurity.com)

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

CYBER SECURITY

Model Paper

Time: 3hrs **Max marks :75**

SECTION A

Answer any Five of the following questions: **5x4=20 Marks**

1. Define symmetric and asymmetric cryptography with one key difference.
2. What is the purpose of a firewall in network security?
3. What are anti-forensics techniques? Give two examples.
4. Define tunnelling techniques used by attackers to bypass security systems.
5. What is reconnaissance in the context of cyber exploitation?
6. Explain misdirection as a technique used by attackers to gain unauthorized access.
7. What is self-replicating malicious code? Give one example.
8. What is the purpose of memory forensics in cybersecurity?

SECTION B

Answer the following questions **5x10= 50 Marks**

9. Explain the fundamentals of information assurance and its importance in cybersecurity.

OR

10. Describe the Windows security principles including Windows Tokens, Messaging, and Program Execution.

11. Explain various fraud techniques used by cyber attackers and how they exploit threat infrastructure.

OR

12. Describe the motivations behind cyber-attacks and the common techniques used by attackers.

13. Describe various techniques used by attackers to gain a foothold in a system.

OR

14. Discuss methods of disruption used in cyber exploitation and their impact on network systems.

15. Explain techniques used to evade detection of malicious code and how information is stolen through exploitation.

OR

16. Describe different types of malicious code and their effects on systems.

17. Explain automated malicious code analysis systems and their role in identifying threats.

OR

18. Describe honeypots and how they are used to analyse and prevent cyber-attacks.

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

COURSE 14A: CYBER SECURITY

Practical Credits: 1 2 hrs/week

Assignment 1:

1. What is the command used for finding host/domain name and IP address?
2. What is the command will display the assigned IP address of ETHERNET adapter?
3. What is the command used for checking the network connectivity?
4. What is the command used for finding all the ip addresses of a given domain name?
5. What is the command used for finding connection to and from the host?
6. What is the command used to view user information, user's login name, real name terminal name and write status ?
7. What is the command used for mapping name to IP addresses?
8. What is the command used for connecting to a host on a particular port?
9. What is the command used to make a connection to a remote machine and execute programs as if one were physically present ?
10. What are the text based web browsers available through command line?

Assignment 2:

1. What is the command used for downloading a website for off-line view ?
2. What is the command used for displaying or manipulating the ARP (Address Resolution Protocol) information on a network device or computer. ?
3. What is the command used for checking/starting/stopping networking services, users, messaging, configuration and so on...?
4. What is the command a packet filtering configuration program used for manipulating net filter kernel based firewall?
5. What is the command used for showing network statistics?
6. What is the command used for displaying and manipulating routing table ?
7. What is the command used to monitor access control for supported services ?
8. What is the command used to view network traffic?
9. What is the command used to change your hostname ?
10. What is the command used for an interface IP address ?

Assignment 3:

1. What is the command used for controls access to daemons at the application level, rather than at the IP level?

2. What is the command used for connecting to a host with encryption?

3. In what is the file, we can find the local look up server used by the browser. 4. Command used to find out the intermediate nodes between the host and the server is.

5. What is the command used to find out the intermediate domain name nodes between the host and the server?
6. Command used to follow all the information a DNS server has about a particular domain
7. The command get documents/files from or send documents to a server
8. How to check if a particular interface is up and running?
9. This command used to list info about machines that respond to SMB name queries (for example windows based machines sharing their hard disks).
10. This command used to look up the contact information from the "who is" databases, the servers are only likely to hold major sites. Note that contact information is likely to be hidden or restricted as it is often abused by crackers and others looking for a way to cause malicious damage to organizations.
11. It allows you to send and receive files between two computers.
12. Another part of the ssh package. This command similar to ftp but uses an encrypted tunnel to connect to an ftp server and is therefore more secure than just plain ftp.
13. Part of the ssh package. Allows you to copy files from one computer to another computer.
14. nfs - nfsfstab format and options
15. where to look to find out the services What is the are available to the system .
16. where to look to find out the list of protocols What is the are available to the system along with their port numbers .
17. To listing the iptables of your linux system.
18. How to know if a service is running or not.
19. How to Enable IP Forwarding in Linux

Assignment 4:

1. Study of Wireshark Manual.

Assignment 5 :

Perform the following using Wireshark

1. Identify the first 2 packets (i.e. their packet numbers) containing HTTP GET request.
2. What webpage was visited in the above 2 packets?
3. What version of HTTP was used?
4. What is the destination IP address in the above packets?
5. List the source and destination ports of the packets travelling from the client to this server in the above packets?
6. In the HTTP server's response, look at the information sent about the server. What server software was used?
7. What are the IP addresses of the server?

Assignment 6:

Perform the following using Wireshark.

1. What are the MAC addresses of the client and server?
2. How many WebPages (not websites) have been opened?
3. What is the time difference between first HTTP GET and the first HTTP response (OK)?
4. Count the total number of HTTP GET requests.

5. What is the time difference between the first and last HTTP GET requests? Hint: Follow a similar procedure as mentioned previously.
6. How may packets were exchanged between the server (corresponding to the both IP addresses) and the client?

(Note: Their sum must be equal to the total no. of packets)

7. Find the total no. of HTTP requests sent by the host spongebob.wikia.com.

Assignment 7:

1. SQL Injection Implementation and Execution.

Assignment 8:

1. Give a short note on OSSEC?
2. What are the components of OSSEC
3. List the few key features of OSSEC.
4. What are the types of agent in OSSEC?
5. What are the roles of Manager (server) and an Agent in OSSEC?
6. What is Syscheck in OSSEC?
7. What is LIDS and HIDS?

Assignment 9:

1. What is the type of log used by pflogsumm?
2. What is the type of log used by webalizer?
3. What are the different types of logs used by AWStats?
4. Pflogsumm analyzes is a mail/weblog or both?
5. Webalizer analyzes is a mail/weblog or both?
6. Command line option used for increment log analysis, mention domain name and squid log file with webalizer.
7. AWStats tools written in What is the language?

Assignment 10:

1. Steps for setting up Cyber Security in organization.

References for All Assignments:

1. http://www.ossec.net/
2. www.linuxmanpages.com/man1/pflogsumm.1.php
3. www.webalizer.org/
4. http://www.computersecuritystudent.com/SECURITY_TOOLS/DVWA/

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

COURSE 15: MOBILE APPLICATON DEVELOPMENT USING ANDROID

Theory	Credits: 3	3 hrs/week

Course Objectives:

The course aims to help learners to acquire conceptual knowledge of understanding Android SDK . To help students to gain a basic understanding of Android application development and instill working knowledge of the Android Studio development tool

Course Outcomes:

The student will be able to:

Identify various concepts and features of Android operating system. Configure Android environment and development tools. Develop rich user Interfaces by using layouts and controls. Use User Interface components for android application development. Create Android application using database. Publish Android applications.

Unit 1: Introduction to Android: - Overview, History, Features of Android, The Android Platform, Understanding the Android Software Stack – Android Application Architecture –The Android Application Life Cycle – The Activity Life Cycle, Creating Android Activity -Views-Layout Android SDK, Android Installation, Building you First Android application, Understanding Anatomy of Android Application, Android Manifest file.

Case Study:

1. Give a brief description of Android Architecture and its parts.
2. List out the challenges we face while using Android?
3. List the new features of Android in the latest version.

Unit 2: Android Application Design Essentials: Anatomy of an Android applications, Android terminologies, Creating User Interfaces with basic views- Application Context, Activities, Services, Intents, linking activities with Intents,, Receiving and Broadcasting Intents, Android Manifest File and its common settings, Using Intent Filter, Permissions.

Case Study:

1. Present an idea that you would like to convert it into an application in the future.

Unit 3: Android User Interface Design Essentials: User Interface Screen elements, Designing User Interfaces with Layouts, Drawing and Working with Animation. Layouts, Recycler View, List View, Grid View and Web view

Input Controls: Buttons, Checkboxes, Radio Buttons, Toggle Buttons, Spinners, Input Events, Menus, Toast, Dialogs, Styles and Themes, Creating lists, and Custom lists.

Case Study:

1. Present detail report on the features of Check Boxes, Radio Buttons and Toggle Buttons.

Unit 4: Testing Android applications: Publishing Android application, Using Android preferences, Managing Application resources in a hierarchy, working with different types of resources.

Case Study:

1. List out the special features of Android with its counterparts.

Unit 5: Using Common Android APIs: Internal Storage, External Storage, SQLite Databases, Managing data using Sqlite, Sharing Data between Applications with Content Providers, Using Android Networking APIs, Using Android Web APIs, JSON Parsing, Using Android Telephony APIs, Deploying Android Applications to the World. Google Maps, Using GPS to find the current location, Sensors, and Bluetooth / Wi-Fi Connectivity.

Case Study:

1. List out the points to keep in mind to make you application more attractive.
2. List the controls that make you application attractive.

REFERENCE BOOKS:

1. Reto Meier, "Professional Android 2 Application Development", Wiley India Pvt Ltd
2. Mark L Murphy, "Beginning Android", Wiley India Pvt Ltd
3. "Android Application Development All in one for Dummies" by Barry Burd, Edition: I
4. "Android", Dixit, Prasanna Kumar Vikas Publications, New Delhi 2014, ISBN: 9789325977884
5. Maclean David, Komatineni Satya,Allen Grant , "Pro Android 5", ApressPublications2015ISBN: 978-1-4302-4680-0
6. " Android Programming for Beginners" by Hortan, John, Packet Publication, 2015ISBN: 978-1-78588-326-2
7. Lauren Darcey and Shane Conder, "Android Wireless Application Development",Pearson Education, 2nd ed. (2011)

ONLINE READING / SUPPORTING MATERIAL:

1. http://www.developer.android.com
2. http://developer.android.com/about/versions/index.html
3. http://developer.android.com/training/basics/firstapp/index.html

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B.Com –Computer Applications SEMESTER-V Type of Course : Major

Course 15: MOBILE APPLICATON DEVELOPMENT USING ANDROID

Model Paper

Time: 3hrs Max marks :70

SECTION A

Answer any Five of the following questions: 5x4=20 Marks

1. List any four features of Android and briefly explain them.
2. What is the role of the Android Manifest file in an application?
3. Define Intents in Android. How are they used to link activities?
4. What is an Intent Filter? Give a brief explanation with an example.
5. What are the differences between ListView and RecyclerView?
6. Name and describe any four input controls used in Android UI design
7. What is the purpose of Android preferences in application development?
8. How is data stored using SQLite in Android applications?

SECTION B

Answer the following questions 5x10= 50Marks

9. Explain the Android Application Architecture and the Android Application Life Cycle.

OR

10. Describe the steps to create a simple Android activity and the structure of an Android application.
11. Explain the common settings in the Android Manifest file and describe how permissions are declared and used.

OR

12. Discuss Android terminologies and describe the role of Activities, Services, and Broadcast Receivers in Android application design.
13. Describe the process of designing Android UI using Layouts. Explain any two layouts in detail.

OR

14. Explain how Android handles input events, menus, and dialogs. Also, describe how to create custom lists.
15. Describe the process of publishing an Android application and managing its resources effectively.

OR

16. Explain how application resources are managed in a hierarchy and how localization can be achieved using resources.
17. Explain how Android networking APIs and JSON parsing are used in mobile applications.

OR

18. Describe the use of Google Maps, GPS, and sensors in Android. How can these be integrated into an application?

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

COURSE 15A: MOBILE APPLICATON DEVELOPMENT USING ANDROID

Practical Credits: 1 2 hrs/week

LISTOFEXPERIMENTS:

1. Develop a program to implement frame layout, table layout and relative layout.
2. Develop a program to implement Text View and Edit Text.
3. Develop a program to implement Auto Complete Text View.
4. Develop a program to implement Button, Image Button and Toggle Button.
5. Develop a program to implement login window using the above U1 controls.
6. Develop a program to implement Checkbox.
7. Develop a program to implement Radio Button and Radio Group.
8. Develop a program to implement Progress Bar.
9. Develop a program to implement List View, Grid View, Image View and Scroll View.
10. Develop a program to implement Custom Toast Alert.
11. Develop a program to implement Date and Time Picker.
12. Develop a program to create an activity. Develop a program to implement new activity using explicit intent and implicit intent.
13. Develop a program to implement content provider.
14. Develop a program to implement service.
15. Develop a program to implement broadcast receiver.
16. Develop a program to implement sensors.
17. Develop a program to build Camera.
18. Develop a program for providing Bluetooth connectivity.
19. Perform CRUD operations using SQLite.
20. Develop a program for JSON parsing.

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

COURSE 15: BLOCK CHAIN TECHNOLOGY

Theory Credits: 3 3 hrs/week

Course Objectives:

The course aims to help learners to acquire conceptual knowledge of Block Chain Technology. To Understand Security systems in Block Chain Technology. To acquire knowledge to applications of Block Chain Technology.

Learning Outcomes:

The students will be able:

Identify various types of Software Architecture and understand types of Cryptography. Improve knowledge in understanding underlying technologies in Block Chain Technologies. Understand the storage methods and advantages and have knowledge on the applications of Block Chain

Unit 1: Layers of a Software System, Integrity, A Payment System, Types of Software Architecture, Purpose of the Blockchain, Peer-to-Peer system: Definition, Architecture, Link between Peer-to-Peer and Blockchain, Integrity Threats in Peer-to-Peer Systems, Four ways of Defining Blockchain, The purpose of the Blockchain, Blockchain Properties

Case Study: Identify Different Crypto Payments and Differentiate Them

Unit 2: Foundations of Ownership, Security Related concepts in Block chain, Purpose and Properties of a Ledger, Double Spending Problem, Designing and Developing a Software System, Documenting Ownership, Integrity of the Transaction History

Case Study: Study about Harbor, Ubitquity, Propy that are used in Real Estate

Unit 3: Hash Function in Block chain, Patterns of Hashing Data, Uses of Hash Values, Cryptography: Activities, Types of Cryptography, Digital Signatures

Case Study: Differentiate between various Blockchain Techniques used in Medical Field such as Ambrosus, Connecting Care, Farma Trust, MedRec

Unit 4: Transforming Book into Blockchain Data structure, Chaining Blocks of Data, Protecting the Data Store, Distributing the Data Store among Peers, Verifying and Adding Transactions

Case Study: How we Apply Blockchain Technology in Elections and Voting

Unit 5: Choosing a transaction History, Paying for Integrity, Technical Limitations of Blockchain, Conflicting Goals of the Blockchain, Characteristics of the Blockchain, Blockchain Applications, Blockchain Platforms

Case Study: Identify various Blockchain Technologies used in Entertainment

Text Books:

1. Blockchain Basics by: A Non-Technical Introduction in 25 Steps by Daniel Drescher, APress
2. Blockchain: Cybrosys Limited Edition

Web References:

1. 10 Blockchain Use Cases in Real Practical World | GoLinuxCloud
2. 33 Top Blockchain Applications to Know for 2023 | Built In
3. 15+ Practical Blockchain Use Cases in 2022 - 101 Blockchains
4. 30+ Real Examples Of Blockchain Technology In Practice (forbes.com)

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

BLOCK CHAIN TECHNOLOGY

Model Paper

Time: 3hrs **Max marks :70**

SECTION A

Answer any Five of the following questions: **5x4=20 Marks**

1. Define a Peer-to-Peer system and explain its role in block chain architecture.
2. List and briefly describe any two types of software architecture.
3. What is the Double Spending Problem and how does block chain resolve it?
4. Define the purpose and properties of a ledger in the block chain context.
5. What is a hash function and how is it used in block chain?
6. Differentiate between symmetric and asymmetric cryptography.
7. How is the block chain data store protected against tampering?
8. List any two technical limitations of block chain technology.

SECTION B

Answer the following questions **5x10= 50Marks**

9. Explain the layers of a software system and how integrity plays a role in secure design.

OR

10. Describe the relationship between Peer-to-Peer systems and Block chain, including how integrity threats are handled.
11. Discuss the concept of ownership in block chain and the security measures used to ensure it.

OR

12. Explain how the integrity of transaction history is maintained in a block chain system
13. Explain the uses of hash values in block chain with examples of how data is hashed and verified.

OR

14. Describe the role of digital signatures in block chain. How do they contribute to secure transactions?
15. Describe the transformation of a traditional ledger/book into a block chain data structure.

OR

16. Explain the process of distributing the data store among peers and how transactions are verified and added.
17. Discuss the conflicting goals of block chain technology and how they impact system design.

OR

18. Explain various real-world applications of blockchain and the characteristics that make it suitable for those applications.

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B.Com –Computer Applications **SEMESTER-V** **Type of Course : Major**

COURSE 15A: BLOCK CHAIN TECHNOLOGY

Practical Credits: 1 2 hrs/week

LIST OF EXPERIMENTS

1. Creating and Building Up Crypto Token
2. Ethereum Smart Contract
3. Creating and Building Up Bitcoin Wallet
4. Introduction to Hyperledger
5. Creating a Business Network using Hyperledger
6. Creating a Business Network using Hyperledger- II
7. Building and Deploying multichain private Blockchain

Major -B.Com – Tax Procedures and Practice
w.e.f. AY 2023-24 onwards Course Structure

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
V	12	Advanced Corporate Accounting (OR)	4	4
V		Advertising and Media Planning		
V	13	Stock Markets (OR)	4	4
V		Goods and Services Tax with Tally		
V	14	Tax Planning and Management (OR)	4	4
V		Income Tax Procedure & Practice		
V	15	Corporate Taxation (OR)	4	4
V		International Taxation		

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B.Com – Tax Procedures and Practice SEMESTER-V Type of Course : Major

COURSE 12: ADVANCED CORPORATE ACCOUNTING

Theory Credits: 4 4hrs/week

Learning Objectives:
The course aims to equip learners with conceptual knowledge of business purchase and company amalgamation, while also enabling them to understand the accounting procedures related to liquidation and other aspects of corporate accounting.

Learning Outcomes: After completing the course, students will be able to:

6. Understand the concept of purchase of business and apply appropriate methods for calculating and accounting for purchase consideration.
7. Explain the process of amalgamation in line with Accounting Standard 14 and perform the related accounting treatment.
8. Understand the forms of internal reconstruction and record accounting entries for alteration and reduction of share capital.
9. Prepare consolidated financial statements of holding and subsidiary companies, including the calculation of minority interest.
10. Explain the process of company liquidation and prepare the necessary statements, including the liquidator's final account and deficiency account.

Unit 1: Purchase of Business: Meaning - Purchase Consideration - Methods for determining Purchase Consideration - Discharge of Purchase Consideration - Accounting Treatment.

Unit 2: Amalgamation of Companies: Meaning and Objectives - Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment.

Unit 3: Internal Reconstruction of Companies : Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment.

Unit 4: Accounts of Holding Companies: Meaning of Holding Company and Subsidiary company- Consolidated Financial Statements- Legal requirements on Consolidation -Calculation of Minority Interest- Accounting Treatment.

Unit 5: Liquidation: Meaning - Modes of Winding up of a Company- - Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account- Accounting Treatment.

Activities:

- Students are required to identify real-time scenarios of Amalgamation, Liquidation, and Purchase Consideration, and submit a detailed report.
- Assignments include technical tasks such as working with audit firms to observe the determination of purchase consideration and analyzing recent amalgamations in the banking and corporate sectors.
- Seminars, Conferences.
- Field Visit
- Invited Lectures and presentations on related topics

Reference Books:

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi

4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
7. https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material.

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B.Com – Tax Procedures and Practice **SEMESTER-V** **Type of Course : Major**

Advanced Corporate Accounting

Model Question Paper

Time: 3 Hours] **[Max. Marks: 70**

Section-A

Answer any FOUR of the following questions: **(4 X 5 = 20 marks)**

1. What is meant by purchase consideration?
2. Explain Net Assets Value method.
3. Explain the objectives of Internal Reconstruction?
4. What do you understand by alteration of share capital?
5. What do you mean by Minority Interest?
6. Mention any four advantages of Holding Company?
7. State the methods of liquidation.
8. Explain the Liquidator's Final statement of Account?

Section-B

Answer ALL the following questions, Choosing one from each Unit: **(5 x 10 = 50 marks)**

11. (A) A Ltd sells its business to B Ltd on 31st March, 2023. On that date the Balance sheet of A Ltd as follows:

Liabilities	₹	Assets	₹
Share capital: 40,000 shares @₹. 10	4,00,000	Land & Buildings	2,00,000
		Plant	2,63,000
Reserves	80,000	Debtors	70,000
profit & Loss a/ c	28,000	Stock	1,23,000
10% Debentures	2,00,000	Cash at Bank	86,000
Trade Creditors	42,000	Underwriting commission	8,000
	7,50,000		7,50,000

B Ltd agreed to take over all the assets except Cash at Bank at book values. But Plant valued at ₹ 2,00,000. The purchase consideration was discharged by

9. The allotment of 40,000 fully paid equity shares of ₹. 10 each.
10. Converted 10% Debentures into 2,000 fully paid 12% Debentures of ₹ 100 each.
    Calculate purchase consideration.

(OR)

(B) On 31- 03 - 2023, ABC Ltd. acquired the business of A and B who are in partnership business sharing profits and losses in the ratio of 2:1. Their Balance Sheet on that date stood as follows:

Balance Sheet

Liabilities	₹	Assets	₹
Sundry creditors	20,000	Buildings	20,000
Bills payable	10,000	Furniture	7,000
Loan on mortgage	7,000	Sundry debtors	15,000
Reserve	5,000	Stock	17,000
Capital A/Cs:		Cash at Bank	11,000
A	18,000		
B	10,000		
	70,000		70,000

The Company would acquire all assets and liabilities, except Cash and Loan on Mortgage, at their existing book-values and pay Rs.16,000 for Goodwill. Calculate the amount of purchase consideration and the value of goodwill or capital reserve.

12.(A) A Ltd and B Ltd have decided to amalgamate. A new company C Ltd is formed to take over the two companies. On 31st March 2023 the balance sheets of the two companies were as under:

Liabilities	A Ltd	B Ltd (₹)
Share Capital:		
15,000 shares of ₹ 10 each fully paid	1,50,000	—
8,000 shares of ₹ 10 each fully paid	–	80,000
General reserve	80,000	—
Profit and Loss A/C	20,000	20,000
5% Debentures	—	60,000
Creditors	75,000	32,000
	3,25,000	1,92,000
Land and Buildings	1,05,000	60,000
Plant & Machinery	25,000	15,000
Motor Vehicles	10,000	–
Stock	60,000	78,000
Debtors	82,000	21,000
Cash	43,000	18,000
	3,25,000	1,92,000

The assets and liabilities are to be taken over at book values with the following exceptions:

e. Goodwill of A Ltd and B Ltd is to be at ₹ 80,000 and ₹ 30,000 respectively.
f. Motor vehicles of A Ltd are to be valued at ₹ 30,000

Compute the no. of shares in C Ltd will be issued to the shareholders of A Ltd and B Ltd. Pass journal entries in the books of C Ltd. And prepare the Balance Sheet after amalgamation.

(OR)

(B). Sangeetha Ltd and Sujitha Ltd decided to amalgamate. A new company SS Ltd is formed to take over the two companies. The Purchase consideration is agreed at ₹. 12,00,000 for Sangeetha Ltd and ₹ 14,40,000 for Sujitha Ltd to be settled by the issue of equity shares. You are required to pass journal entries in the books of SS Ltd. The assets and liabilities taken over by SS Ltd are as follows:

Particulars	Sangeetha Ltd (₹)	Sujitha Ltd (₹)
Land and Buildings	8,00,000	6,00,000
Plant and Machinery	5,00,000	5,50,000
Furniture	3,00,000	5,00,000
Stock and Debtors	2,00,000	2,50,000
Cash and Bank	1,00,000	1,50,000
Creditors	1,50,000	3,00,000
Bank Overdraft	50,000	1,00,000
Bank loan	1,50,000	1,50,000
15% Debentures	4,00,000	3,00,000

13. (A)What do you mean by capital reduction? State the provisions of reduction of share capital as per the Companies Act, 2013.

(OR)

(B) The following is the balance sheet of Varun Ltd as on 31/3/2023.

Liabilities	₹	Assets	₹
Equity share capital: 10,000 shares of ₹ 50 each. 12% Debentures Creditors	5,00,000 2,00,000 1,50,000	Fixed Assets Investments Current Assets Preliminary expenses Profit & Loss A/C	3,00,000 1,00,000 2,50,000 1,20,000 80,000
	8,50,000		8,50,000

On the above date, the company adopted the following scheme of reconstruction:

7. The Equity shares are to be reduced to fully paid-up shares of ₹. 25 each.
8. Fixed Assets are to be revalued by reducing 30% of their book value.
9. All fictitious assets are to be eliminated.

Journalise the above transactions and show the revised balance sheet.

14. (A) Explain the provisions mentioned in AS 21 regarding consolidated financial statements.

(OR)

(B) From the balance sheet given below, prepare a consolidated balance sheet of ABC Ltd and its subsidiary XYZ Ltd.

Balance sheets as on 31- 03- 2023

Particulars	ABC Ltd (₹)	XYZ Ltd(₹)
Liabilities:		
Share capital: Equity shares of ₹.100 each	30,00,000	12,00,000
General Reserve	7,20,000	2,40,000
Profit & Loss A/C	4,80,000	3,60,000
Trade Creditors	7,00,000	2,00,000
	49,00,000	20,00,000
Assets:		
Fixed Assets	29,00,000	12,00,000
8,000 Equity shares in Jio Ltd	8,00,000	—--
Current Assets	12,00,000	8,00,000
	49,00,000	20,00,000

ABC Ltd acquired shares in XYZ Ltd, on 1st April 2023 and on that date the undistributed profits of ₹ 1,80,000 none of which has been distributed since then.

15. (A). A company went into voluntary liquidation on 1st January 2023. The remuneration of the liquidator is fixed at 3% on assets realized. The following was the position of the company on 31st December 2022: Assets realized ₹ 12,00,000; Expenses of liquidation ₹ 33,000; Unsecured creditors ₹ 1,96,000; 5,000, 7% shares of ₹100 each fully paid up ₹ 5,00,000 (dividends paid up to 31-12-2021); 4,000 equity shares of ₹100 each fully paid up ₹ 4,00,000; Prepare liquidator final statement of account.

(OR)

(B).The following particulars relate to a limited company which went into voluntary liquidation: Preferential creditors ₹ 25,000 Unsecured creditors ₹ 58,000; 6% debentures ₹30,000.
The assets realized at ₹80,000. The expenses of liquidation amounted to ₹1,500 And the liquidator's remuneration was agreed at 2% on the assets realized and 2% on the amount paid to unsecured creditors including preferential creditors. Show the liquidator's final statement of account.

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B.Com – Tax Procedures and Practice SEMESTER-V Type of Course : Major

COURSE 12: ADVERTISING AND MEDIA PLANNING

Theory Credits: 4 3 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on advertising and media planning and to acquire skills in creating and developing advertisements.

Learning Outcomes:

At the successful completion of the course students are able to:

Understand the role of advertising in business environment and understand the legal and ethical issues in advertising. Acquire skills in creating and developing advertisements and understand up-to-date advances in the current media industry. Acquire the necessary skills for planning and advertising media campaign.

Unit 1: Introduction: Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising

Unit 2: Strategies of Advertisements: Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach

Unit 3: Process of Advertisement: Creativeness and Communication of Advertising –Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design

Unit : Media Planning: Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media.

Unit 5: Analysis of Market Media: Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

Activities:

- Students shall individually choose a local or regional advertising agency, visit, study it's processes, strategies, business aspects etc. and has to submit his/her Report not exceeding 10 pages in the given format to the teacher.

- Max marks for Fieldwork/Project work Report: 05**.**
- Unit tests (IE).
- Survey on existing products advertisements
- Creation of advertising on several products
- Invited Lectures
- Hands on experience with the help of field experts
- Debates, Seminars, Group Discussions, Quiz, etc.
- Assignments, Case studies, Compilation of paper cuttings, Preparation of related videos, Class exhibitions

Reference Books:

10. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India
11. Ghosal Subhash - Making of Advertising - Mc Millan India
12. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press
13. Advertising Media Planning, Seventh Edition Paperback – by Roger Baron (Author), Jack Sissors (Author)
14. Media Planning and Buying in 21st Century – Ronald DGeskey
15. Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon
16. Publications of Indian Institute of Mass Communications
17. Advertising and Salesmanship. P. Saravanavel, Margham Publications
18. Publications of ASCI

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B.Com – Tax Procedures and Practice **SEMESTER-V** **Type of Course : Major**

ADVERTISING AND MEDIA PLANNING

Model Paper

Time : 3hrs **Max marks :70**

SECTION A

Answer any Five of the following questions : **5x4=20 Marks**

1. What are the functions of advertising
2. Explain the Nature of Advertising
3. Explain briefly about DAGMAR approach
4. Objectives of Advertising Agencies
5. What is copy writing in advertising
6. Explain about creative thinking in advertising
7. What are the advantages of electronic media in advertising
8. Explain briefly about Media Strategies

SECTION B

Answer the following questions: **5x10= Marks**

9. How does advertising impact social, ethical, and economic aspects of society.

(OR)

10. Discuss the significance of advertising in today's competitive Market.
11. Explain about different types of advertising agencies.

(OR)

12. Discuss the role of Advertising Standard Council of India.
13. Elaborate the process of creative thinking and its impact on effective advertising campaigns.

(OR)

14. What are the key elements and principles of advertising design?
15. Explain the importance of selecting the right media channels for the success of an advertising campaign.

(OR)

16. Explain different types of media and its advantages.
17. How target audience, nature of the product, timing, frequency, and geographical issues influence media planning decisions?

(OR)

18. What are the factors influencing Media Choice?

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B.Com – Tax Procedures and Practice SEMESTER-V Type of Course : Major

COURSE 13: STOCK MARKETS

Theory Credits: 4 3 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on concept of Financial Market and ability to understand the terminologies associated with the field of Financial Market and control along with their relevance. To impart awareness on Primary and Secondary Market, Stock Exchange, SEBI etc.

Learning Outcomes:

By the completion of the course, the students will be able to

Expose to theory and functions of the Share Market in Financial Sector as job careers and 2. Study the functioning of capital markets and create awareness among the public. Acquire knowledge on operations of Share Market and Research skills and involve in activities of Mutual Funds and stock market firms. Enhance their skills by practicing in preparation of accounting statements

Unit 1: Introduction,: Nature, Scope and basics of stock market**,** Need of Investment-Short and Long Term investment- Money market Vs Capital Market-Primary Market-Secondary Market - Types of Investors- Speculators, Hedgers, Arbitragers.

Unit 2: Capital Markets: Definition, Participants of Capital Market, Participants of Primary Market, issues of Equity Shares , Preference Shares and Debentures .Types of Mutual Funds. Secondary Market -Stock Exchange - National Stock Exchange of India.

Unit 3: Financial Intermediaries: Depositories -Buy Back of Shares-- Forward Contract and Future Contract- differences –Participants in Future Contract- Clearing of Mechanism.

Unit 4: Stock Indices: Index and its types-SENSEX- Calculation Methodology-Types of Clearing Members.

Unit 5: Regulatory Mechanism: Security and Exchange Board of India (SEBI)-Powers, functions - Over the Counter Exchange (OTCE) of India-Functions and Mechanism.

Activities:

- Students shall individually study the work of stock market professionals and agencies and make observations and Report to the teacher.
- Training of students by a related field expert.

- Assignments (including technical assignments like identifying the investors and their activities in share markets
- Seminars, Conferences, discussions by inviting concerned institutions
- Visits to local Investment Institutions, offices,
- Invited lectures and presentations on related topics by field experts.

Reference Books:

6. I.M.Pandey. ,Financial Management, Vikas Publishing House
7. Prasanna Chandra, Fincial Management TaTa Mc Graw Hill
8. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
9. Khan MY,Jain PK, Financial Management, Tata McGraw Hill
10. Kishore Ravi.M., Financial Management, Taxman Publication

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B.Com – Tax Procedures and Practice **SEMESTER-V** **Type of Course : Major**

Stock Markets

Time: 3 Hours **Model Paper** **Max Marks: 70**

Section-A

Answer any four of the following question. Each question carries 5 marks (4*5=20)

1. Define capital market? Explain its objectives.
2. Types of investors.
3. Difference between BSE and NSE.
4. Feature of depository system.
5. Benefits of buy-back shares.
6. Objectives of SEBI.
7. Define SENSEX
8. What is stock index?

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

9. a) What is depository? Explain its functions.

(OR)

b) Define capital market. Explain its features and structure.

10. a) What is stock market? Explain its features and function.

(OR)

b) Difference between capital market and money market.

11. a) Explain the role of financial intermediaries in economic development.

(OR)

b) Advantages and disadvantages of buy-back shares.

12. a) Explain the role of SENSEX and nifty in India's stock market,

(OR)

b) Define stock market indices. Explain various types of stock market indices.

13. a) What is SEBI Act? Explain its features and regulations.

(OR)

b) Describe the objectives and functions of SEBI?

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B.Com – Tax Procedures and Practice **SEMESTER-V** **Type of Course : Major**

COURSE 13: GOODS AND SERVICES TAX WITH TALLY

Theory **Credits: 4** **4 hrs/week**

Learning Outcomes

After completing the course, the student shall be able to:

6. Understand the concept of Liability and Payment of GST
7. Create a new company in Tally with GST components and establish environment for GST Voucher entry.
8. Comprehend the utilization of input tax credit, and the reverse charge mechanism in GST
9. Acquire Skills of preparation of GST Returns in accordance with GST Law and Tally
10. Acquire skill of online payment of GST through GST Portal.

Unit 1: Introduction: Overview of GST - Concepts –Taxes Subsumed under GST –Components of GST- GST Council- Advantages of GST-GST Registration.

Unit 2: GST – Accounting Masters and Inventory Masters in Tally : Company Creation- General Ledgers & GST Ledgers Creation - Stock Groups , Stock Items and Unit of Measure - GST Rate Allocation to Stocks

Unit 3: GST Voucher Entry: GST Vouchers - Customizing the Existing Voucher types with applicable GST Rates –Mapping of Input Tax Credit on Purchase Vouchers - Output Tax on Sales Vouchers- Purchase and Sales Voucher Entries with Single Rated GST and Multiple Rated GST Goods.

Unit 4: GST Returns: Regular Monthly returns and Annual Return- Returns for Composition Scheme- Generation of Returns - GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

Unit 5: Payment of GST online: Payment of GST- Electronic Filing of GST Returns – Refunds – Penalties- Administrative structure of GST Officers- Powers- Jurisdiction.

Activities

- Seminars
- Practice of Terminology of Goods and Service Tax
- Prepare chart showing rates of GST
- Follow GST Council meeting updates regularly
- Creation of GST Vouchers and Tax invoices
- Visit a Tax firm (Individual and Group)
- Guest lecture by GST official

- Prepare Tax invoice under the GST Act.
- Practice on how to file a Returns
- Debate on Single GS, Dual GST
- Group Discussions on Goods and Services outside the Purview of GST

References:

7. Ahuja, Girish, Gupta Ravi, GST & Customs Law.

8. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.

9. Bansal, K. M., GST & Customs Law, Taxmann Publication.

10. Singhania,Vinod K. and Singhania Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd.,New Delhi.

11. Sisodia Pushpendra, GST Law, Bharat Law House.

12. ***Web resources***:https://cbic-gst.gov.in

13. Web resources suggested by the Teacher concerned and the College Librarian including reading material

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B.Com – Tax Procedures and Practice **SEMESTER-V** **Type of Course : Major**

GOODS AND SERVICES TAX WITH TALLY

Time: 3 Hours **Model Paper** **Max Marks: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. Benefits of GST.
2. Define mixed supply.
3. Central GST.
4. Explain about GSTR-1
5. Define the term Taxable supply.
6. Dual GST Model.
7. State tax subsumed under GST.
8. From GSTR-3B

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

9. a) What is GST council? Explain the powers and function of GST council.

   (OR)

   b) Explain the procedure of GST registration.

10. a) Briefly explain frame work and guide lines to integrate GST system.

    (OR)

    b) Write a note on Indian GST model.

11. a) Write about revise charge mechanism under GST.

    (OR)

    b) What is a composition scheme? How to composite dealers file quarterly returns.

12. a) Explain the input tax credit method under GST method.

    (OR)

    b) What is time supply of goods and services?

13. a) Write about GSTR-3

    (OR)

    b) Write about GST returns

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B.Com – Tax Procedures and Practice SEMESTER-V Type of Course : Major

Course 14 :TAX PLANNING AND MANAGEMENT

Theory Credits: 4 4 hrs/week

Course Objective:

This course aims to provide students with a thorough understanding of tax planning and management concepts.

It enables learners to differentiate between tax planning, tax avoidance, and tax evasion.

The course covers tax implications in financial, managerial, and strategic business decisions.

It imparts knowledge on tax planning under various heads of income and in international business contexts.

Overall, it prepares students to make tax-efficient business and investment decisions.

Course Outcomes

Students will be able to distinguish between legal and illegal tax practices like planning, avoidance, and evasion.

They will analyze financial decisions for optimal tax benefits, including restructuring and capital strategies.

They will apply tax planning strategies in managerial decisions such as leasing, outsourcing, and asset replacement.

Learners will be equipped to plan taxes under different heads of income for individuals and businesses.

They will evaluate the tax impact of international operations like exports, joint ventures, and foreign collaborations.

Unit- I

Tax Planning & Management - Tax Planning – Tax Management – Tax avoidance - Tax Evasion – Difference between tax planning and tax management – Difference between tax avoidance and tax evasion.

Unit- II

Tax planning on Financial Decisions Business restructuring – Amalgamation – Demerger – Capital structure – Decisions relating to borrowings and investments.

Unit-III

Tax planning on Managerial Decisions Managerial decisions on own or lease – make or buy – Repair or replace – shutdown or continue – expand or contract.

Unit- IV

Tax planning on various heads of income Tax planning on salary income – Tax planning on Income from House property – tax planning on business income – tax planning on capital gains.

Unit- V

Tax planning on Foreign income Selling in domestic markets – selling in foreign markets – Joint ventures – Foreign collaborations

Ref. Books:

1.Jaspreet Singh Johar(Bharat Publication)

2.Banwar Borona (Banwar Publication)

3.V Singhania(Taxmann Publication)

4.ICAI Study Modules

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B.Com – Tax Procedures and Practice SEMESTER-V Type of Course : Major

MODEL PAPER

Course: TAX PLANNING AND MANAGEMENT

Time: 3 hr Marks: 70M

SECTION-A

Each Question Carries 4 Marks. Answer any 5 Question. 4 x 5 = 20M

1. Tax Evasion
2. Tax avoidance
3. Bilateral relief
4. Arm's Length Price
5. Restructuring
6. Safe harbor
7. Foreign Income
8. Demerger

SECTION – B

Write any ONE from each unit 5 x 10 =50 M

9. Distinguish between tax planning and tax management.

OR

10. Give examples for tax planning and tax management.

11. Explain the provisions relating to borrowings and investments.

OR

12. Explain about optimum capital structure.

13. Discuss the factors influence the decision of repair or replace

OR

14. Discuss the factors influencing the decision of shutdown or continue

15. Write about tax planning on business/professional income.

OR

16. Write about the tax planning on capital gains.

17. What are the benefits of joint ventures?

OR

18. What are the benefits of foreign collaborations.

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B.Com – Tax Procedures and Practice SEMESTER-V Type of Course : Major

Course 14: INCOME TAX PROCEDURE AND PRACTICE

Theory Credits: 4 4 hrs/week

Course Objective:

This course aims to provide a comprehensive understanding of income tax procedures, including computation of income, payment of tax, assessment, penalties, appeals, and legal compliance under Indian tax laws.

Course Outcome:

- Students will compute Gross Total Income, apply deductions under Chapter VIA (Sections 80C to 80U), and identify exempted incomes for accurate and lawful income tax computation.
- Learners will understand advance tax, TDS, TCS, and evaluate tax rebates, reliefs, and special tax rates applicable to different income categories under the Income Tax Act.
- Students will understand income tax assessment procedures, filing of returns, types of assessments, handling notices, Annual Information Reports, and the roles of various income tax authorities.
- Learners will identify offences under the Income Tax Act, understand penalties and prosecution procedures, and provisions related to search, seizure, and enforcement mechanisms.
- Students will gain knowledge of appeal and revision processes, powers of CIT, and the roles of Settlement Commission and Advance Ruling Authority in resolving income tax disputes.

UNIT-I : Computation of Gross Total Income: GTI Deduction under chapter VIA (Sec80C to sec 80U) Exempted incomes

UNIT-II :Payment of Tax: Tax rates – advance tax – TDS – TCS – Rebates – Reliefs – Special tax rates

UNIT-III :Assessment Procedures: Filing of returns – kinds of assessment – Notices – Annual Information Reports – Correspondences – Income tax Authorities

UNIT-IV :Penalties and Prosecutions: Different offences under Income tax law – Penalties – Prosecutions – Search and seizure

UNIT-V :Appeals and Revisions: Different levels of appeals – Revisions by CIT – Settlement commission – Advance Ruling Authority.

Ref. Books:

1.Mahrotra(Taxmann Publication)

2.Girish Ahuja(Commercial Law Publication)

3.Gaur and Narangi(Kalyani Publication)

4.Aravind Tuli(Bharat Publication)

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B.Com – Tax Procedures and Practice   SEMESTER-V   Type of Course : Major

Course : INCOME TAX PROCEDURE AND PRACTICE

Time: 3 Hr   Marks: 70M

SECTION-A

Each Question Carries 4 Marks. Answer any 5 Question.   4 x 5 = 20M

1. Gross Total Income
2. Revised Return
3. Re-assessment
4. CBDT
5. Income Tax Appellate Tribunal
6. Self-assessment tax
7. Appeal
8. Undisclosed source of income

SECTION – B

Write any ONE from each unit   5 x 10 =50 M

9. (a) Discuss various deduction allowed from GTI related to certain types of income.

OR.

(b) Explain the procedure of computation of total income for the purpose of assessment.

10. (a) Give any ten income which are subject to TDS and the rate at which tax is to be deducted.

OR

(b) Explain the provision relating to payments of advance tax

11. (a) What are the powers to Income tax Authorities

OR

(b) What is E-Filling? Give the procedure of E-filing

12. (a) Discuss the offences and penalties for such offences.

OR

(b) Briefly Explain the procedure relating to search and seizure

13. (a) Who are the appellate authorities and explain the order of appeal

OR

(b) Diffenciate between settlement commission and Advance Ruling Authority

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B.Com – Tax Procedures and Practice SEMESTER-V Type of Course : Major

Course15: CORPORTATE TAXATION

<u>Theory Credits: 4 4 hrs/week</u>

Course Objective:

This course aims to provide comprehensive knowledge of company taxation, covering types of companies, computation of income, MAT provisions, deductions, assessments, and presumptive taxation through theory and practical problems.

Overall Course Outcome:

Students will gain comprehensive knowledge of corporate taxation, including company classifications, income computation, MAT provisions, deductions, and assessment procedures, enabling accurate tax planning, compliance, and decision-making in corporate environments.

Unit – I:<u>Types of companies for taxation</u> Domestic company – Non-domestic company – widely held company – closely held company – Industrial company **(Only Theory)**

Unit – II :<u>Tax provisions of companies</u> Computation of business income – provisions for special types of business presumptive taxation scheme. **(Including Problems)**

Unit – III(: <u>Computation of taxable income</u> Computation of total income – Deductions under chapter VI A – set-off and carry forward of losses. **(Only Theory)**

Unit- IV : <u>Minimum alternative tax u/s II5JB</u> Computation of book profits – MAT – MAT credit u/s II5 JAA – Tax liability of company. **(Including Problems)**

Unit – V: <u>Assessment Procedures</u> Procedure for filing of returns – kinds of assessments – assessment in case of search**(Only Theory)**

Ref. Books:

1.Banwar Borona(Banwar Publication)

2.T Sekhar(Padhuka Publication)

3.V Singhania(Taxmann Publication)

4.ICSA Study Modu

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B.Com – Tax Procedures and Practice SEMESTER-V Type of Course : Major

Course15: CORPORTATE TAXATION

MODEL PAPER

Time: 3 Hrs Marks: 70M

SECTION-A

Each Question Carries 4 Marks. Answer any 5 Question. 4 x 5 = 20M

1. Domestic Company
2. Widely Held Company
3. Presumptive income
4. Special Economic Zone
5. Inter – Corporate Dividend
6. Minimum Alternative Tax
7. MAT Credit
8. Provisional assessment

SECTION – B

Write any ONE from each unit 5 x 10 =50 M

9. (a) Explain briefly different types of companies for the purpose of assessment.

OR.

(b) What are the companies in which public are having substantial interest?

10. (a) Discuss the provisions relating to a manufacturing unit established in special Economic Zone for tax purpose

OR

(b) X Ltd is engaged in whole sale business of computer spares. It submits the following information.

(i) Total turnover Rs. 80 Lakhs

(ii) Establishment expenses Rs. 12 lakhs

(iii) Depreciation Rs. 3 Lakhs

(iv) Donation to National Defense Fund Rs. 2 Lakhs

(v) Dividend income Rs. 4 lakhs

(vi) Brought forward business loss Rs. 1 lakh

Calculate business income of X Ltd Under Presumptive Taxation Schema

11. (a) What are the deductions allowed under chapter VIA from the gross total income of a company?

OR

(b) Explain the provisions relating to set-off and carry forward of losses from different sources of income of a company.

12. (a) How do you calculate book profits of a company for the purpose of MAT u/s 115JB

OR

(b) The Profit and loss of Z Ltd is as follows.

Dr	Rs.	Cr.	Rs.
Salaries	2,50,000	Gross Profit	4,80,000
Depreciation	50,000	Interest on securities	20,000
General Reserve	30,000	Short Term Capital gain	30,000
Rent	20,000	Agricultural income	10,000
Bad debts	10,000	Commission	60,00
Dividend	40,000		
Provision for Unascertained liability	15,000		
Income tax	5,000		
GST	8,000		
Penalty	2,000		
Net Profit	1,70,000		
	6,00,000		

Calculate the tax liability of Z Ltd. Ignore MAT.

13. (a) Explain the procedure of filling of return of income by a company under the Income Tax Act, 1961.

OR

(b) What are different kinds of assessments under the Income Tax Act, 1961

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B.Com – Tax Procedures and Practice SEMESTER-V Type of Course : Major

Course 15: INTERNATIONAL TAXATION

Theory	Credits: 4	4 hrs/week

Course Objectives : This course aims to provide a comprehensive understanding of international taxation, focusing on double taxation relief, transfer pricing regulations, arm's length pricing, and related legal provisions under Indian tax law.

Course Out Comes : Students will understand double taxation relief, transfer pricing concepts, arm's length pricing methods, roles of transfer pricing officers, and advance pricing agreements to apply international tax compliance and planning effectively.

Unit – I (Including Problems) :Double Taxation Relief Avoidance of double taxation agreements – bilateral and unilateral relief on foreign income (sec90 and 91) – Relief in cases of specified associations u/s 90A.

Unit – II (Only Theory) : Transfer pricing Meaning of transfer pricing – associate enterprise – deemed associate enterprise – international and deemed international transaction

Unit – III (Including Problems) :Arm's length price Meaning of ALP – Methods of computation of ALP – determination of ALP

Unit – IV (Only Theory) : Transfer pricing officer Determination of ALP by assessing officer – reference of international transaction of TPO – powers of TPO – safe harbour

Unit-V (Only Theory) : **Advance pricing** agreements Provisions of advance pricing agreements – specified domestic transactions – cross border transactions – modified return of Income

Ref. Books:

1.CA Sundar Rajan(Bharat Publication)

2.VK Singhania(Taxmann Publication)

3.T Sekhar(Padhuka Publication)

4.Guar and Narang (Kalyani Publication)

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B.Com – Tax Procedures and Practice **SEMESTER-V** **Type of Course : Major**

MODEL PAPER

Course : INTERNATIONAL TAXATION

Time: 3 Hr **Marks: 70M**

SECTION-A

Each Question Carries 4 Marks. Answer any 5 Question. **4 x 5 = 20M**

1. Bilateral relief u/s 90
2. Transfer Pricing
3. Deemed Internal Transaction
4. Arm's length Price
5. Safe harbour
6. Cross Border Transaction
7. Foreign Income
8. Specified Domestic Transaction

SECTION – B

Write any ONE from each unit **5 x 10 =50 M**

9. (a) Explain the provision relating to avoidance of double tax agreements.

OR.

(b) Mr. X submits the following particulars:

(i) Income from house property in India	Rs. 6, 00,000
(ii) Business income outside India	Rs. 4, 00,000
(iii) Interest on bank deposits in India	Rs. 2, 00,000
(iv) Contribution to Public Provident Fund	Rs. 50,000

Calculate tax liability of Mr. X Under:

(A) Tax Exemption Method (B) Tax Credit Method

10. (a) Explain the provision relating to transfer pricing in international transactions between associated enterprises

OR

(b) Discuss the circumstances under which two enterprises become deemed associated enterprises.

11. (a) What are the different method adopted for determination of arms' length price under transfer pricing

OR

(b) X Ltd exports a machine to Y Ltd of USA at CIF value of US $ 1250 where X Ltd and Y Ltd are associated enterprises. X Ltd also exports identical machine to P Ltd and Q ltd of USA at FOB value of US $ 1200 (insurance US $ 50 and freight us $ 150) and US $ 1300(insurance US $ 60 and freight US $ 240) respectively Where X Ltd, P Ltd and Q Ltd are unrelated enterprise. X Ltd discloses its profit Rs. 30 Lakhs. You are required to calculate reasonable profits of X Ltd if one US $ is Rs. 80

12. (a) What are the powers of Transfer Pricing officer (TPO) in determining arms' length price under transfer pricing

OR

(b) Discuss the circumstances in which the rule of safe harbour need not be considered under transfer pricing

13. (a) What is modified return of income and due date of filling of modified return of income?

OR

(b) Give the procedure of advance pricing agreements and its validity under international transactions.

Major -B.Com – Finance
w.e.f. AY 2023-24 onwards Course Structure

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
V	12	**Advanced Corporate Accounting (OR)**	4	4
V		**Advertising and Media Planning**		
V	13	**Stock Markets (OR)**	4	4
V		**Goods and Services Tax with Tally**		
V	**14**	Advanced Management Accounting (OR)	**4**	**4**
V		Derivatives and Risk Management		
V	**15**	Advanced Financial Management (OR)	**4**	**4**
V		Portfolio Management		

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B.Com – Tax Procedures and Practice **SEMESTER-V** **Type of Course : Major**

COURSE 12: ADVANCED CORPORATE ACCOUNTING

Theory **Credits: 4** **4hrs/week**

Learning Objectives:
The course aims to equip learners with conceptual knowledge of business purchase and company amalgamation, while also enabling them to understand the accounting procedures related to liquidation and other aspects of corporate accounting.

Learning Outcomes: After completing the course, students will be able to:

11. Understand the concept of purchase of business and apply appropriate methods for calculating and accounting for purchase consideration.
12. Explain the process of amalgamation in line with Accounting Standard 14 and perform the related accounting treatment.
13. Understand the forms of internal reconstruction and record accounting entries for alteration and reduction of share capital.
14. Prepare consolidated financial statements of holding and subsidiary companies, including the calculation of minority interest.
15. Explain the process of company liquidation and prepare the necessary statements, including the liquidator's final account and deficiency account.

Unit 1: Purchase of Business: Meaning - Purchase Consideration - Methods for determining Purchase Consideration - Discharge of Purchase Consideration - Accounting Treatment.

Unit 2: Amalgamation of Companies: Meaning and Objectives - Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment.

Unit 3: Internal Reconstruction of Companies : Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment.

Unit 4: Accounts of Holding Companies: Meaning of Holding Company and Subsidiary company- Consolidated Financial Statements- Legal requirements on Consolidation -Calculation of Minority Interest- Accounting Treatment.

Unit 5: Liquidation: Meaning - Modes of Winding up of a Company- - Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account- Accounting Treatment.

Activities:

- Students are required to identify real-time scenarios of Amalgamation, Liquidation, and Purchase Consideration, and submit a detailed report.
- Assignments include technical tasks such as working with audit firms to observe the determination of purchase consideration and analyzing recent amalgamations in the banking and corporate sectors.
- Seminars, Conferences.
- Field Visit
- Invited Lectures and presentations on related topics

Reference Books:

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal

3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
7. https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material.

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B.Com – Tax Procedures and Practice SEMESTER-V Type of Course : Major

Advanced Corporate Accounting
Model Question Paper

Time: 3 Hours] [Max. Marks: 70

Section-A

Answer any FOUR of the following questions: (4 X 5 = 20 marks)

1. What is meant by purchase consideration?
2. Explain Net Assets Value method.
3. Explain the objectives of Internal Reconstruction?
4. What do you understand by alteration of share capital?
5. What do you mean by Minority Interest?
6. Mention any four advantages of Holding Company?
7. State the methods of liquidation.
8. Explain the Liquidator's Final statement of Account?

Section-B

Answer ALL the following questions, Choosing one from each Unit: (5 x 10 = 50 marks)

11. (A) A Ltd sells its business to B Ltd on 31st March, 2023. On that date the Balance sheet of A Ltd as follows:

Liabilities	₹	Assets	₹
Share capital: 40,000 shares @₹. 10	4,00,000	Land & Buildings Plant	2,00,000 2,63,000
Reserves	80,000	Debtors	70,000
profit & Loss a/ c	28,000	Stock	1,23,000
10% Debentures	2,00,000	Cash at Bank	86,000
Trade Creditors	42,000	Underwriting commission	8,000
	7,50,000		7,50,000

B Ltd agreed to take over all the assets except Cash at Bank at book values. But Plant valued at ₹ 2,00,000. The purchase consideration was discharged by

9. The allotment of 40,000 fully paid equity shares of ₹. 10 each.
10. Converted 10% Debentures into 2,000 fully paid 12% Debentures of ₹ 100 each.
    Calculate purchase consideration.

(OR)

(B) On 31- 03 - 2023, ABC Ltd. acquired the business of A and B who are in partnership business sharing profits and losses in the ratio of 2:1. Their Balance Sheet on that date stood as follows:

Balance Sheet

Liabilities	₹	Assets	₹
Sundry creditors	20,000	Buildings	20,000
Bills payable	10,000	Furniture	7,000
Loan on mortgage	7,000	Sundry debtors	15,000
Reserve	5,000	Stock	17,000
Capital A/Cs:		Cash at Bank	11,000
A	18,000		
B	10,000		
	70,000		70,000

The Company would acquire all assets and liabilities, except Cash and Loan on Mortgage, at their existing book-values and pay Rs.16,000 for Goodwill. Calculate the amount of purchase consideration and the value of goodwill or capital reserve.

12.(A) A Ltd and B Ltd have decided to amalgamate. A new company C Ltd is formed to take over the two companies. On 31st March 2023 the balance sheets of the two companies were as under:

Liabilities	A Ltd	B Ltd (₹)
Share Capital:		
15,000 shares of ₹ 10 each fully paid	1,50,000	—
8,000 shares of ₹ 10 each fully paid	–	80,000
General reserve	80,000	—
Profit and Loss A/C	20,000	20,000
5% Debentures	—	60,000
Creditors	75,000	32,000
	3,25,000	1,92,000
Land and Buildings	1,05,000	60,000
Plant & Machinery	25,000	15,000
Motor Vehicles	10,000	–
Stock	60,000	78,000
Debtors	82,000	21,000
Cash	43,000	18,000
	3,25,000	1,92,000

The assets and liabilities are to be taken over at book values with the following exceptions:

g. Goodwill of A Ltd and B Ltd is to be at ₹ 80,000 and ₹ 30,000 respectively.

h. Motor vehicles of A Ltd are to be valued at ₹ 30,000

Compute the no. of shares in C Ltd will be issued to the shareholders of A Ltd and B Ltd. Pass journal entries in the books of C Ltd. And prepare the Balance Sheet after amalgamation.

(OR)

(B). Sangeetha Ltd and Sujitha Ltd decided to amalgamate. A new company SS Ltd is formed to take over the two companies. The Purchase consideration is agreed at ₹. 12,00,000 for Sangeetha Ltd and ₹ 14,40,000 for Sujitha Ltd to be settled by the issue of equity shares. You are required to pass journal entries in the books of SS Ltd. The assets and liabilities taken over by SS Ltd are as follows:

Particulars	Sangeetha Ltd (₹)	Sujitha Ltd (₹)
Land and Buildings	8,00,000	6,00,000
Plant and Machinery	5,00,000	5,50,000
Furniture	3,00,000	5,00,000
Stock and Debtors	2,00,000	2,50,000
Cash and Bank	1,00,000	1,50,000
Creditors	1,50,000	3,00,000
Bank Overdraft	50,000	1,00,000
Bank loan	1,50,000	1,50,000
15% Debentures	4,00,000	3,00,000

13. (A)What do you mean by capital reduction? State the provisions of reduction of share capital as per the Companies Act, 2013.

(OR)

(B) The following is the balance sheet of Varun Ltd as on 31/3/2023.

Liabilities	₹	Assets	₹
Equity share capital: 10,000 shares of ₹ 50 each. 12% Debentures Creditors	5,00,000 2,00,000 1,50,000	Fixed Assets Investments Current Assets Preliminary expenses Profit & Loss A/C	3,00,000 1,00,000 2,50,000 1,20,000 80,000
	8,50,000		8,50,000

On the above date, the company adopted the following scheme of reconstruction:

10. The Equity shares are to be reduced to fully paid-up shares of ₹. 25 each.
11. Fixed Assets are to be revalued by reducing 30% of their book value.
12. All fictitious assets are to be eliminated.

Journalise the above transactions and show the revised balance sheet.

14. (A) Explain the provisions mentioned in AS 21 regarding consolidated financial statements.

(OR)

(B) From the balance sheet given below, prepare a consolidated balance sheet of ABC Ltd and its subsidiary XYZ Ltd.

Balance sheets as on 31- 03- 2023

Particulars	ABC Ltd (₹)	XYZ Ltd(₹)
Liabilities:		
Share capital: Equity shares of ₹.100 each	30,00,000	12,00,000
General Reserve	7,20,000	2,40,000
Profit & Loss A/C	4,80,000	3,60,000
Trade Creditors	7,00,000	2,00,000
	49,00,000	20,00,000
Assets:		
Fixed Assets	29,00,000	12,00,000
8,000 Equity shares in Jio Ltd	8,00,000	—--
Current Assets	12,00,000	8,00,000
	49,00,000	20,00,000

ABC Ltd acquired shares in XYZ Ltd, on 1st April 2023 and on that date the undistributed profits of ₹ 1,80,000 none of which has been distributed since then.

15. (A). A company went into voluntary liquidation on 1st January 2023. The remuneration of the liquidator is fixed at 3% on assets realized. The following was the position of the company on 31st December 2022: Assets realized ₹ 12,00,000; Expenses of liquidation ₹ 33,000; Unsecured creditors ₹ 1,96,000; 5,000, 7% shares of ₹100 each fully paid up ₹ 5,00,000 (dividends paid up to 31-12-2021); 4,000 equity shares of ₹100 each fully paid up ₹ 4,00,000; Prepare liquidator final statement of account.

(OR)

(B).The following particulars relate to a limited company which went into voluntary liquidation: Preferential creditors ₹ 25,000 Unsecured creditors ₹ 58,000; 6% debentures ₹30,000.

The assets realized at ₹80,000. The expenses of liquidation amounted to ₹1,500 And the liquidator's remuneration was agreed at 2% on the assets realized and 2% on the amount paid to unsecured creditors including preferential creditors. Show the liquidator's final statement of account.

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B.Com – Tax Procedures and Practice **SEMESTER-V** **Type of Course : Major**

COURSE 12: ADVERTISING AND MEDIA PLANNING

Theory **Credits: 4** **3 hrs/week**

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on advertising and media planning and to acquire skills in creating and developing advertisements.

Learning Outcomes:

At the successful completion of the course students are able to:

Understand the role of advertising in business environment and understand the legal and ethical issues in advertising. Acquire skills in creating and developing advertisements and understand up-to-date advances in the current media industry. Acquire the necessary skills for planning and advertising media campaign.

Unit 1: Introduction: Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising

Unit 2: Strategies of Advertisements: Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach

Unit 3: Process of Advertisement: Creativeness and Communication of Advertising –Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design

Unit : Media Planning: Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media.

Unit 5: Analysis of Market Media: Media Strategy – Market Analysis -Media Choices **-** Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

Activities:

- Students shall individually choose a local or regional advertising agency, visit, study it's processes, strategies, business aspects etc. and has to submit his/her Report not exceeding 10 pages in the given format to the teacher.

- Max marks for Fieldwork/Project work Report: 05**.**
- Unit tests (IE).
- Survey on existing products advertisements
- Creation of advertising on several products
- Invited Lectures
- Hands on experience with the help of field experts
- Debates, Seminars, Group Discussions, Quiz, etc.
- Assignments, Case studies, Compilation of paper cuttings, Preparation of related videos, Class exhibitions

Reference Books:

19. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India
20. Ghosal Subhash - Making of Advertising - Mc Millan India
21. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press
22. Advertising Media Planning, Seventh Edition Paperback – by Roger Baron (Author), Jack Sissors (Author)
23. Media Planning and Buying in 21st Century – Ronald DGeskey
24. Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon
25. Publications of Indian Institute of Mass Communications
26. Advertising and Salesmanship. P. Saravanavel, Margham Publications
27. Publications of ASCI

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B.Com – Tax Procedures and Practice **SEMESTER-V** **Type of Course : Major**

ADVERTISING AND MEDIA PLANNING

Model Paper

Time : 3hrs **Max marks :70**

SECTION A

Answer any Five of the following questions : **5x4=20 Marks**

19. What are the functions of advertising
20. Explain the Nature of Advertising
21. Explain briefly about DAGMAR approach
22. Objectives of Advertising Agencies
23. What is copy writing in advertising
24. Explain about creative thinking in advertising
25. What are the advantages of electronic media in advertising
26. Explain briefly about Media Strategies

SECTION B

Answer the following questions: **5x10= Marks**

27. How does advertising impact social, ethical, and economic aspects of society.

(OR)

28. Discuss the significance of advertising in today's competitive Market.
29. Explain about different types of advertising agencies.

(OR)

30. Discuss the role of Advertising Standard Council of India.
31. Elaborate the process of creative thinking and its impact on effective advertising campaigns.

(OR)

32. What are the key elements and principles of advertising design?
33. Explain the importance of selecting the right media channels for the success of an advertising campaign.

(OR)

34. Explain different types of media and its advantages.
35. How target audience, nature of the product, timing, frequency, and geographical issues influence media planning decisions?

(OR)

36. What are the factors influencing Media Choice?

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B.Com – Tax Procedures and Practice SEMESTER-V Type of Course : Major

COURSE 13: STOCK MARKETS

Theory Credits: 4 3 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on concept of Financial Market and ability to understand the terminologies associated with the field of Financial Market and control along with their relevance. To impart awareness on Primary and Secondary Market, Stock Exchange, SEBI etc.

Learning Outcomes:

By the completion of the course, the students will be able to

Expose to theory and functions of the Share Market in Financial Sector as job careers and 2. Study the functioning of capital markets and create awareness among the public. Acquire knowledge on operations of Share Market and Research skills and involve in activities of Mutual Funds and stock market firms. Enhance their skills by practicing in preparation of accounting statements

Unit 1: Introduction,: Nature, Scope and basics of stock market**,** Need of Investment-Short and Long Term investment- Money market Vs Capital Market-Primary Market-Secondary Market -Types of Investors- Speculators, Hedgers, Arbitragers.

Unit 2: Capital Markets: Definition, Participants of Capital Market, Participants of Primary Market, issues of Equity Shares , Preference Shares and Debentures .Types of Mutual Funds. Secondary Market -Stock Exchange - National Stock Exchange of India.

Unit 3: Financial Intermediaries: Depositories -Buy Back of Shares-- Forward Contract and Future Contract- differences –Participants in Future Contract- Clearing of Mechanism.

Unit 4: Stock Indices: Index and its types-SENSEX- Calculation Methodology-Types of Clearing Members.

Unit 5: Regulatory Mechanism: Security and Exchange Board of India (SEBI)-Powers, functions - Over the Counter Exchange (OTCE) of India-Functions and Mechanism.

Activities:

- Students shall **i**ndividually study the work of stock market professionals and agencies and make observations and Report to the teacher.
- Training of students by a related field expert.

- Assignments (including technical assignments like identifying the investors and their activities in share markets
- Seminars, Conferences, discussions by inviting concerned institutions
- Visits to local Investment Institutions, offices,
- Invited lectures and presentations on related topics by field experts.

Reference Books:

11. I.M.Pandey. ,Financial Management, Vikas Publishing House
12. Prasanna Chandra, Fincial Management TaTa Mc Graw Hill
13. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
14. Khan MY,Jain PK, Financial Management, Tata McGraw Hill
15. Kishore Ravi.M., Financial Management, Taxman Publication

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B.Com – Tax Procedures and Practice **SEMESTER-V** **Type of Course : Major**

Stock Markets

Time: 3 Hours **Model Paper** **Max Marks: 70**

Section-A

Answer any four of the following question. Each question carries 5 marks (4*5=20)

14. Define capital market? Explain its objectives.
15. Types of investors.
16. Difference between BSE and NSE.
17. Feature of depository system.
18. Benefits of buy-back shares.
19. Objectives of SEBI.
20. Define SENSEX
21. What is stock index?

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

22. a) What is depository? Explain its functions.

(OR)

b) Define capital market. Explain its features and structure.

23. a) What is stock market? Explain its features and function.

(OR)

b) Difference between capital market and money market.

24. a) Explain the role of financial intermediaries in economic development.

(OR)

b) Advantages and disadvantages of buy-back shares.

25. a) Explain the role of SENSEX and nifty in India's stock market,

(OR)

b) Define stock market indices. Explain various types of stock market indices.

26. a) What is SEBI Act? Explain its features and regulations.

(OR)

b) Describe the objectives and functions of SEBI?

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B.Com – Tax Procedures and Practice **SEMESTER-V** **Type of Course : Major**

COURSE 13: GOODS AND SERVICES TAX WITH TALLY

Theory **Credits: 4** **3 hrs/week**

Learning Outcomes

After completing the course, the student shall be able to:

11. Understand the concept of Liability and Payment of GST
12. Create a new company in Tally with GST components and establish environment for GST Voucher entry.
13. Comprehend the utilization of input tax credit, and the reverse charge mechanism in GST
14. Acquire Skills of preparation of GST Returns in accordance with GST Law and Tally
15. Acquire skill of online payment of GST through GST Portal.

Unit 1: Introduction: Overview of GST - Concepts –Taxes Subsumed under GST –Components of GST- GST Council- Advantages of GST-GST Registration.

Unit 2: GST – Accounting Masters and Inventory Masters in Tally : Company Creation-General Ledgers & GST Ledgers Creation - Stock Groups , Stock Items and Unit of Measure - GST Rate Allocation to Stocks

Unit 3: GST Voucher Entry: GST Vouchers - Customizing the Existing Voucher types with applicable GST Rates –Mapping of Input Tax Credit on Purchase Vouchers - Output Tax on Sales Vouchers- Purchase and Sales Voucher Entries with Single Rated GST and Multiple Rated GST Goods.

Unit 4: GST Returns: Regular Monthly returns and Annual Return- Returns for Composition Scheme- Generation of Returns - GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

Unit 5: Payment of GST online: Payment of GST- Electronic Filing of GST Returns – Refunds – Penalties- Administrative structure of GST Officers- Powers- Jurisdiction.

Activities

- Seminars
- Practice of Terminology of Goods and Service Tax
- Prepare chart showing rates of GST
- Follow GST Council meeting updates regularly
- Creation of GST Vouchers and Tax invoices
- Visit a Tax firm (Individual and Group)
- Guest lecture by GST official

- Prepare Tax invoice under the GST Act.
- Practice on how to file a Returns
- Debate on Single GS, Dual GST
- Group Discussions on Goods and Services outside the Purview of GST

References:

14. Ahuja, Girish, Gupta Ravi, GST & Customs Law.

15. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.

16. Bansal, K. M., GST & Customs Law, Taxmann Publication.

17. Singhania,Vinod K. and Singhania Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd.,New Delhi.

18. Sisodia Pushpendra, GST Law, Bharat Law House.

19. ***Web resources****:*https://cbic-gst.gov.in

20. Web resources suggested by the Teacher concerned and the College Librarian including reading material

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B.Com – Tax Procedures and Practice　　SEMESTER-V　　Type of Course : Major

GOODS AND SERVICES TAX WITH TALLY

Time: 3 Hours　　Model Paper　　Max Marks: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

14. Benefits of GST.
15. Define mixed supply.
16. Central GST.
17. Explain about GSTR-1
18. Define the term Taxable supply.
19. Dual GST Model.
20. State tax subsumed under GST.
21. From GSTR-3B

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

22. a) What is GST council? Explain the powers and function of GST council.

(OR)

b) Explain the procedure of GST registration.

23. a) Briefly explain frame work and guide lines to integrate GST system.

(OR)

b) Write a note on Indian GST model.

24. a) Write about revise charge mechanism under GST.

(OR)

b) What is a composition scheme? How to composite dealers file quarterly returns.

25. a) Explain the input tax credit method under GST method.

(OR)

b) What is time supply of goods and services?

26. a) Write about GSTR-3

(OR)

b) Write about GST returns

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B.Com – Finance **SEMESTER-V** **Type of Course : Major**

Course 14: ADVANCED MANAGEMENT ACCOUNTING

Theory	Credits: 4	4 hrs/week

Course Objective : This course aims to equip students with knowledge of management accounting techniques for decision-making, including budgeting, working capital, marginal costing, and standard costing with variance analysis.

Course Outcome: This course equips students with skills in management accounting, budgeting, working capital management, marginal costing, and variance analysis to support effective financial planning, decision-making, and control.

Unit – I – Introduction

Limitations of Financial Accounting – Employment of Management Accounting – Definition and Scope - -Role of Management Accountant – Controller Functions – Managerial Services – Management Information Systems.

Unit – II - Budgeting

Business Budgets – Budgetary Control – Capital Budgets – Objectives, Advantages, Limitations and Essentials of Budgets and Budgetary Control – Organization of Budgetary Control – Classification of Budgets – Flexible Budgets – Fundamentals of Capital Budgeting – Preparation of Capital Budget.

Unit – III – Working Capital

Importance of Working Capital Estimation – Surplus Character of Investment – Fund Flow Statement – Concept of Funds – Concept of Flows – Preparation of Funds Flow Statement, Uses and Limitations. Cash Flow Statement – Concept of Cash and Flow – Construction of Cash Flow Statement.

Unit – IV – Marginal Costing and Break Even Analysis

Concept of Marginal Costing – Variable and Absorption Costing – Benefits and Limitations of Cost, Volume and Profit Analysis, Break Even Point – Margin of Safety – make or Buy Decisions.

Unit – V – Standard Costing and Variance Analysis

Standard Costing and Historical Costing – Establishment of Cost Standards – Steps Involved in Standard Costing – Variance Analysis – material Variance – Material Price Variance – Material Usage Variance – Material Mix Variance – Labour Variances – Idle Time Variance – Overhead Variances.

Text Book:

1. S.N. Maheswari – Principles of Management Accounting.

Ref. Books

1. I.M. Pandey – Management Accounting.
2. Sharma & Shashi Gupta – Management Accounting.
3. N. Vinayaka – Tools and Techniques of Management Accounting.

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B.Com – Finance **SEMESTER-V** **Type of Course : Major**

Course 14: ADVANCED MANAGEMENT ACCOUNTING

TIME: 3Hrs. **Model Paper** **MAX. MARKS: 70**

SECTION –A

I. Answer any FOUR of the following **4 X 5=20 Marks**

1. Explain the limitation of Financial Accounting.
2. What are the objectives of the budgetary control?
3. Briefly explain the role of the ‘Management Accountant’?
4. Explain the importance of “Working Capital” estimation.
5. Break – Even Point
6. Classification of budgets.
7. Marginal Costing
8. Define Standard Costing

SECTION – B

II. Answer any FIVE of the following. Choosing one from each unit **5 X 10 = 50 Marks**

9. A. Define “Management Accounting” and explain its advantages and limitations.

(OR)

B. Explain the functions of Management Accountant.

10. A. Explain the essentials of Budgetary Control.

(OR)

B. What are the differences between the fixed and flexible budgets?

11. A. Prepare a Funds Flow Statement from the following information.

Liabilities	31-3-16	31-3-17	Assets	31-3-16	31-3-17
Capital	80,000	1,00,000	Machinery	60,000	70,000
Reserves	30,000	45,000	Furniture	40,000	40,000
Accumulated Depreciation on Machinery	10,000	15,000	Stock	20,000	30,000
Creditors	25,000	30,000	Debtors	15,000	25,000
Bills Payable	10,000	2,000	Cash	40,000	35,000
Expenses payable	20,000	8,000			
	1,75,000	2,00,000		1,75,000	2,00,000

Net Profit for the year Rs. 15,000

(OR)

B. From the following information, prepare a Cash flow statements.

Liabilities	2012	2013	Assets	2012	2013
Capital	3,50,000	3,70,000	Land	1,00,000	1,50,000
Profit and Loss a/c	50,400	52,800	Stock	2,46,000	2,13,500
9% Debentures	60,000	30,000	Goodwill	50,000	25,000
Creditors	51,600	59,200	Cash at bank	42,000	35,000
			Short	3,000	4,000
			Investments	71,000	84,500
			Debtors		
	5,12,000	5,12,000		5,12,000	5,12,000

Dividend paid Rs. 17,500.
Revaluation of Land value of Rs. 50,000 transferred to Profit and Loss Account.

12.A. **F**rom the following data, compute Break even point and Margin of safety

Sales	Rs. 10,00,000
Fixed Cost	Rs. 3,00,000
Profit	Rs. 2,00,000

(OR)

B. From the following information, calculate P/V ratio, Break-even point and Fixed cost.

Year	Sales	Profit
2007	1,50,000	20,000
2008 `	1,70,000	25,000

13. A. Discuss the advantages and limitations of standard costing.

(OR)

B. Explain the steps involved in establishing 'Standard Costing'.

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B.Com – Finance **SEMESTER-V** **Type of Course : Major**

COURSE14 : Derivatives & Risk Management

Theory	Credits: 4	4 hrs/week

Course Objectives: This course provides foundational knowledge of the derivatives market, trading practices, pricing of futures and options, and equips students with skills to apply hedging strategies for risk management in business

Course Outcome: Students will gain comprehensive knowledge of the derivatives market, understand Indian trading practices and regulations, develop pricing skills for futures and options, and apply hedging strategies to manage business risks.

UNIT I : INTRODUCTION TO DERIVATIVES

Definition, types of derivatives, Uses of derivatives, Exchange-traded vs. OTC derivatives, Derivatives in India, Regulation for derivatives trading and SEBI guidelines related to derivatives trade.

UNIT II : INTRODUCTION TO OPTIONS

Basic Hedging practices, Forward contracts, Limitations of forward markets, Introduction to futures, Stock Index futures, Commodity Futures and Currency Futures, Distinction between futures and forwards contracts, pay-offs, Cash settlement vs Physical settlement, Pricing Principles, Beta and Optimal Hedge Ratio.

UNIT III : INTRODUCTION TO OPTIONS

Option terminology and Types, Index derivatives, European and American calls and puts, Exotic and Asian Options, Strategies and Pay-offs, Option Pricing and Put-Call parity.

UNIT IV : SWAPS

Meaning, overview, interest rate swaps, currency swaps, credit risk, mechanics of swaps.

UNIT V : RISK MANAGEMENT WITH DERIVATIVES

Hedging Using Greeks (Delta-Gamma Hedging), Hedging with Futures (Strategies of hedging, speculation and arbitrage): Index Options and futures, VaR, Historical Simulations, Risk management structure and policies in India.

Text Book:

1. T.V.Somanathan, Derivatives, Tata McGraw-Hill Publishing Company Ltd.

Ref. Books:

1. Hull C.John, “Options, Futures and Other Derivatives”, Pearson Educations Publishers.

2. N.D.Vohra & B.R.Baghi, Futures and Options, Tata McGraw-Hill Publishing Company Ltd.

3. D.C.Parwari, Financial Futures and Options, Jaico Publishing House.

4 S.L.Gupta, Financial Derivatives, Prentice Hall of India.

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B.Com – Finance **SEMESTER-V** **Type of Course : Major**

Course : DERIVATIVES AND RISK MANAGEMENT

TIME: 3 HRS **MODEL PAPER** **MAX. MARKS: 70**

SECTION – A

Answer any FOUR of the following **4 X 5 = 20 M**

1. Define Derivatives.
2. Futures vs Forward contracts.
3. Put option.
4. Currency SWAP.
5. Index options and futures.
6. Exchange traded Vs OTC derivatives.
7. Put-call parity.
8. Cash settlement Vs Physical Settlement.

SECTION – B

Write any ONE from each unit **5 x 10 =50 M**

UNIT-I

9. (a) classify derivatives and explain them in detail

[or]

(b) "What are the Key SEBI Guidelines that govern the trading and regulation of derivatives in the Indian financial markets"?

UNIT-II

10. (a) What are Futures? Discuss the Various types of Futures contracts.

[or]

(b) What are the key features of a forward Contract, briefly explain the advantages & disadvantages of using forward contracts for hedging.

UNIT-III

11. (a) Highlight the Strategies of Call and Put Options.

[or]

(b) Discuss in detail about options pricing Models.

UNIT-IV

12. (a) Define the terms Interest Rate SWAP and currency SWAP and also explain their features.

[or]

(b) "What are the basic mechanics of a SWAP agreement, and how do they work in Financial markets"?

UNIT-V

13. (a) "What are the different types of hedging Strategies, and how do they mitigate various market risks"?

[or]

(b) Explain in detail the risk management Structure and Policies in India.

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B.Com – Finance **SEMESTER-V** **Type of Course : Major**

COURSE 15: ADVANCED FINANCIAL MANAGEMENT

Theory **Credits: 4** **4 hrs/week**

Course Objectives

Understand the financial manager's role and time value of money in wealth maximization, apply EBIT-EPS analysis, capital structure theories, and evaluate investments using capital budgeting and risk analysis techniques.

Unit 1: Finance Function

Overview of Financial Management- Nature and importance, goals of Financial Management – financial environment, changing role of Financial Management-Time Value of Money-discounting & compounding of a rupee &annuity (simple problems)

Unit 2: Financing Decision-Capital Structure

Capital Structure- Equity & Debt in capital structure, leverage, effects of leverage, EBIT-EPS analysis, factors determining capital structure, optimum capital structure.

Capital Structure theories – Net Income Approach, Net Operating Income approach, WACC Approach (Traditional view) & MM Approach (Modern view).

Unit 3: Investment Decisions-Appraisal Techniques

Investment Decisions & its importance; Estimating Cash Flows in an Investment decision, techniques of investment appraisal- NPV, IRR, Probability Index, Multiple IRR, effect of inflation and taxation in computing cash flows and in Investment decisions.

Unit 4: Investment Decisions- Risk analysis

Risk analysis–meaning of risk and uncertainty-Measuring risk- Probability Approach, Standard Deviation of Cash Flows, Certainty Equivalent Approach, Risk Adjusted Discount rate, Sensitivity Analysis, Decision tree analysis

Unit 5: Dividend Decisions and Working Capital Decision

Dividend policy- Meaning, need, approaches to dividends, establishing a dividend policy. Dividend theories- Relevance Theory-Walter’s Valuation model, Gordon’s Growth model-Irrelevance Theory – Modigliani and Miller’s model Other Theories- Tax differential theory, Residual theory, Gordon & Linter’s theory

Working capital financing -trade credit, working capital from banks-Cash credit, Overdraft, Discounting Security for short- term financing-pledge of Accounts receivables, charge on inventory Working capital Estimation -Operating Cycle Method, Regression Analysis Method,

Concept of Working Capital Leverage.

Text Book:

2. I.M Pandey, Financial Management, 11th Edition, New Delhi, Vikas Publishing House, 2016

References Books:

1. Lawrence J Gitman and Chad J Zutter, Principles of Managerial Finance, 13th Edition, Bangalore, Pearson Education, 2017

3. James C Van Horne, Fundamentals of Financial Management, 13th Edition, Bangalore, Prentice Hall, 2008

4. Khan and Jain, Financial Management, 7th Edition, Karnataka, McGraw Hill, 2017

5. R.K Sharma, Shashi Gupta and Neeti Gupta, Financial Management, 2nd Edition, Karnataka, Kalyani Publications, 2016

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B.Com – Finance **SEMESTER-V** **Type of Course : Major**

Course : ADVANCED FINANCIAL MANAGEMENT

TIME: 3 Hrs. **MODEL PAPER** **MAX. MARKS: 70**

SECTION –A

I. Answer any FOUR of the following **4 X 5= 20 Marks**

1. Explain the goals of Financial management.
2. Time Value of Money
3. Factors determining Capital Structure.
4. Internal Rate of Return.
5. Risk adjusted rate of return.
6. Decision tree.
7. Walter's valuation model.
8. Operating Cycle.

SECTION – B

II. Answer any FIVE of the following. Choosing one from each unit **5 X 10 = 50 Marks**

9.A. A company earns a profit of Rs. 3,00,000 per annum after meeting its Interest liability of Rs. 1,20,000 on 12% debentures. The rate is 50%. The number of Equity Shares of Rs.10 each are 80,000 and the retained earnings amount to Rs.12,00,000. The company proposes to take up an expansion scheme for which a sum of Rs. 4,00,000 is required. It is anticipated that after expansion, the company will be able to achieve the same return on investment as at present. The funds required for expansion can be raised either through debt at the rate of 12% or by issuing Equity Shares at par. Required:
(i) Compute the Earnings per Share (EPS), if:
- The additional funds were raised as debt
- The additional funds were raised by issue of equity shares.

(ii) Advise the company as to which source of finance is preferable.

(OR)

B. The modern Chemicals Ltd. requires Rs. 25,00,000 for a new plant. This plant is expected to yield earnings before interest and taxes of Rs.5,00,000. While deciding about the financial plan, the company considers the objective of maximizing earnings per share. It has three alternatives to finance the project- by raising debt of Rs. 2,50,000 or Rs.10,00,000 or Rs.15,00,000 and the balance, in each case, by issuing equity shares. The company's shares in currently selling at Rs.150, but is expected to decline to Rs.125 in case the funds are borrowed in excess of Rs.10,00,000. The funds can be borrowed at the rate of 10% upto Rs.2,50,000 at 15% over Rs.2,50,000 and upto Rs.10,00,000 and at 20% over Rs.10,00,000. The tax rate applicable to the company is 50%. Which form of financing should the company choose?

10.A From the following find out.

i) Net Profit Value

ii) Profitability Index

Year	Cash Flow
0	(1,00,000)
1	30,000
2	30,000 (Discounting rate @10% p.a)
3	30,000
4	20,000
5	20,000

(OR)

B. From the following information find out internal rate of return

Year	Cash Flow
0	(1,50,000)
1	46,000
2	50,000
3	48,000
4	60,000

11.A. Investment in a four-year project is Rs.60,000 , and expected CFAT carry the following product distribution. Cash flows for each period is uncorrelated.

Probability	CF (Rs.) Year I	CF (Rs.) Year II
0.10	18,000	12,000
0.25	24,000	18,000
0.30	30,000	24,000
0.25	36,000	30,000
0.10	42,000	36,000

Required: (i) Compute the NPV of the project, assuming a discount rate of 10%.
(ii) Compute standard deviation.

(OR)

B. Fast Track Co. Ltd. is undertaking a project at a cost of Rs. 1,14,000. Estimated net cash flow after tax, during the life of the project is under:

Year I	Year II	Year III	Year IV	Year V
Rs.25,000	28,000	31,000	33,000	34,000

It the cost of capital is 12% and if the risk-gradation accorded by the company for a B-Class project of this type is 4%, can the company go ahead?

12.A. “Personal Portfolio”, a weekly journal on happenings in the Stock Market, has published the following data about dividends, future growth, etc. of three companies, Avinash Tubes Ltd (ATL), U-turn Accessories Ltd (UTA) and E-World ZZComputer Peripherals Ltd(EWC)-

Particulars	ATL	UTA	EWC
Earnings per Share	Rs. 110	Rs. 25	Rs. 150
Pay Out Ratio	20%	40%	10%

Future Growth Rate expected in Dividend	5%	10%	10%
Required Rate of Return/Cost of equity (K_e)	15%	18%	20%

(i) Ascertain Market Price

(ii) If all the 3 Companies have the same payout ratio of 30% & same Growth Rate 10%, what will be the Market Price per Share?

(OR)

B. CEE Towers Ltd, an all Equity Company, has a PAT of Rs. 200 Crores and 10,00,000 Shares of Rs. 10 each outstanding as at the end of the financial year. Its Cost of capital is 12%. CEE Towers can earn 15% on its investment. Ascertain the value of the Company under Walter's Model, if the pay out ratio is – (a) 20%, (b) 40%, (c) 60%, and (d) 80%. Also draw out the inference from the values obtained under different cases.

13A. The management of Gemini Ltd., has called for a statement showing the working capital needed to finance a level of activity of 3,00,000 units of output for the year. The cost structure for the company's product, for the above mentioned activity level, is detailed below:

	Cost per unit
Raw Material	Rs. 20
Direct labour	5
Overheads	15
Total Cost	40
Profit	10
Selling Price	50

Past trends indicate that raw materials are held in stock, on an average, for two months. Work- in progress will approximate to half-a-month's production.
Finished goods remain in warehouse, on average , for a month.
Supplier's of materials extended a month's credit.
Two months credit is normally allowed to debtors.
A minimum cash balance of Rs.25,000 is expected to be maintained.
The production pattern is assumed to be even during the year. Prepare the statement of working capital determination.

(OR)

13B. From the following information of A Ltd., calculate.
a. Net operating cycle period.
b. Number of operating cycles in a year.

	Rs.
I. Raw material inventory consumed during the year	6,00,000
II. Average stock of raw material	50,000
III. Cost of production	5,00,000
IV. Average Work-in-progress inventory	30,000
V. Cost of Goods Sold	8,00,000
VI. Average finished goods stock held	40,000
VII. Average collection period from debtors	45 days
VIII. Average credit period availed	30 days
IX. No. of days in a year	360 days

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B.Com – Finance **SEMESTER-V** **Type of Course : Major**

COURSE15: PORTFOLIO MANAGEMENT

Theory **Credits: 4** **4 hrs/week**

Course Objectives:
1. To familiarize students with recent changes and elements of portfolio management
2. To understand the various tools used in the evaluation process of investment avenues.
3. To understand the financial environment.

UNIT I : PORTFOLIO MANMAGEMENT

Concept of Investment- Investment Vs Speculation. Security Investment Vs. Non-security forms of Investment - Investment Environment in India. Investment Process – Sources of Investment Information. Meaning of Portfolio management- nature and Scope of Portfolio management- Portfolio Management Process- calculation of return on portfolio and risk on portfolio.

UNIT II : RISK AND RETURNS

Meaning- Types of risk-Calculation of risk-Standard Deviation and variance-Beta estimation Alpha and Beta Coefficient-Covariance- Investor’s attitude towards risk and return. Meaning- Types of return-calculation of return on a single security- Arithmetic mean and Geometric mean-historical return and return relative- Probability distribution- Expected return.

UNIT III: BASICS OF PORTFOLIO MANAGEMENT IN INDIA

SEBI guidelines for investor protection- Portfolio Manager- who can be a Portfolio Manager SEBI guidelines for Portfolio Manager- Portfolio Management service and method of operation- Function of a Portfolio Manager- Career in Portfolio Management.

UNIT IV: PORTFOLIO MODELS

Elements of Portfolio Management - Portfolio Models - Markowitz Model, Efficient Frontier and Selection of Optimal Portfolio. Sharpe Single Index Model and Capital Asset Pricing Model, Arbitrage Pricing Theory.

UNIT V:

Portfolio theory: Markowitz Theory - Portfolio Management - Sharpe’s Model- Jensen and Treynor Model. (Simple problems)

Text Book:
1. Priti Singh- Portfolio Management-Himalaya Publications.

Recommended Books:
1. V.K Avadhani-Security Analysis and Portfolio Management-HPH
2. Fischer and Jordan- Security Analysis and Portfolio Management-Prentice Hall
3. Prasanna Chandra- Security Analysis Investment management .
4. Sudhindra Bhatt, Security Analysis and Portfolio management, Excel Books.

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B.Com – Finance **SEMESTER-V** **Type of Course : Major**

Course: PORTFOLIO MANAGEMENT

TIME: 3 HRS **MODEL PAPER** **MAX. MARKS: 70**

SECTION – A

Answer any FOUR of the following **4 X 5 = 20 M**

1. Define Portfolio.
2. Types of Risk.
3. Portfolio Manager.
4. Arbitrage Pricing Theory.
5. Treynor Model.
6. Investment Vs speculation.
7. Standard Deviation.
8. Expected return.

SECTION – B

Write any ONE from each unit **5 x 10 =50 M**

9. (a) What are the key steps involved in a Successful investment process

[or]

(b) What is Portfolio management? Discuss in detail about the portfolio management nature and scope?

10. (a) Define risk. Explain in detail the methods of Calculation of risk.

[or]

(b) Sketch in detail the different types of return on Portfolio

11. (a) "What is the role of SEBI in protecting the interests of investors in the securities market?

[or]

(b) Who can be a Portfolio Manager? Explain the functions of a Portfolio Manager in detail.

12. (a) How does the Markowitz, Efficient Frontier model help in optimizing Portfolio risk and return?

[or]

(b) How does the CAPITAL ASSET PRICING METHOD assist in evaluating the expected return of a Portfolio?

13. (a) How can Investors apply Portfolio Theory to Construct portfolios that align with their long-term financial goals?

[or]

(b) An investor is considering two Portfolios, Portfolio A & Portfolio B. Details are as follows.

Particulars	Portfolio –A	Portfolio -B
Expected return	12%	15%
Standard deviation(risk)	10%	20%
Risk-free rate	4%	4%

Calculate:

1. Sharpe Ratio for both Portfolio A &Portfolio B
2. Based on the Sharpe Ratio, which Portfolio offers a better risk-adjusted return?

MINOR

Subject: INSURANCE MANAGEMENT

w.e.f. AY 2023-24 onwards

COURSE STRUCTURE

Semester	**Course Number**	**Course Name**	**No. of Hrs/Week**	**No. of Credits**
II	1	Principles and Practice of Life Insurance	4	4
III	2	Principles and Practice of General Insurance	4	4
IV	3	Fire and Motor Insurance	4	4
IV	4	Health Insurance	4	4
V	**5**	**Agricultural and Rural Insurance**	**4**	**4**
V	**6**	**Digital Insurance**	**4**	**4**

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Insurance Management SEMESTER-V Type of Course : Minor

COURSE 5: AGRICULTURAL & RURAL INSURANCE

Theory Credits: 4 4 hrs/week

Learning Objectives:

1. To provide a broad overview of Agricultural and rural insurance in India.
2. To familiarize the students with products in rural insurance.

Learning Outcomes:

- To provide knowledge on Agriculture in India.
- .To know about various agriculture crop insurance schemes in India.
- To understand crop Insurance.
- To explore knowledge on IRDA regulations in rural insurance.
- To provide knowledge on miscellaneous agricultural insurance Schemes in India.

Unit 1: Indian agriculture: Introduction - Agriculture in India – leader - distribution and indicators - agricultural in the post independence era – agricultural census – modernization

Unit 2: Risk in Agriculture: Risk in Agricultural and coping mechanism- climate change and agriculture crop insurance - schemes in India – Types of Agricultural insurance - NAIS-premium rating in crop insurance-NAIS –WBCI.

Unit 3: Crop insurance: Design consideration - concepts - agricultural insurance Vs Agricultural relief approaches to crop insurance - crop insurance – design and operations - weather based crop insurance model

Unit 4: IRDA regulations in rural insurance: Livestock - types of cattle – buffaloes - Characteristics – classification - cattle insurance – market-market agreements –schemes-poultry – comprehensive coverage – duck insurance – exclusions

Unit 5: Miscellaneous Agricultural insurance Schemes: Pet insurance - sheep – goat – pig – elephant - agricultural pump set-cart-hut-gobar gas plant - lift irrigation insurance – comparative package for tribal

Activities:

- The students can gather the data relating to availability of various crop insurances
- Class room seminar on Agricultural insurance schemes.
- Assignment can be given on miscellaneous agricultural insurance schemes.

- Field visit to observe the crop insurance schemes availed by farmers in their area and submit report.
- A quiz can be conducted on issues relating agricultural insurance.

Text Books:

1. Insurance Institute of India – IC 71- Agricultural Insurance

Reference Books:

1. Mishra & Promod ,Agricultural risk Insurance & Income , The maritime and Insurance Book shop
2. Dr.S S Raju & Dr.Ramesh Chand , Agricultural Risk & Insurance in India ,NCAEPR , New Delhi.
3. Deshpande S.P, Rural insurance business : Potentially and marketing, National insurance academ,1999.

Web sites :

1. www.irda.gov.in
2. www.policybazaar.com

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Insurance Management **SEMESTER-V** **Type of Course : Minor**

Course : Agricultural and Rural Insurance

Time: 3hours **MODEL PAPER** **Max marks: 70**

Section – A

Answer any four of the following Questions each question carries 5 marks **4 * 5 = 20**

1. Write a short note on the following key aspects of Indian agriculture ?
2. Describe the Agricultural conditions in the post independent period of India ?
3. What are the types of Agricultural Insurance?
4. NAIS
5. Crop Insurance
6. Poultry comprehensive coverage
7. Explain pet insurance policy
8. What is lift irrigation insurance?

Section – B

Answer any FIVE of the following Questions 5 * 10 = 50

9. A. Write an over view on the key aspects of Indian Agriculture.

(OR)

B. What are the key indicators of Indian Agriculture?

10. A. What are the types of risks in Agricultural sector?

(OR)

B. In what ways climate influences agriculture and how crop insurance is helpful?

11. A. What are they types of Agriculture schemes of Crop Insurance?

(OR)

B. What are the Agricultural relief approaches to Crop insurance?

12. A. In what way IRDAI helps in the protection of rural communities from various risks?

(OR)

B. What are classifications of cattle insurance in India?

13. A. What are the requirements for lift irrigation insurance?

(OR)

B. .Describe the significance of global gas plant?

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Insurance Management SEMESTER-V Type of Course : Minor

COURSE 6: DIGITAL INSURANCE

Theory Credits: 4 4 hrs/week

Learning Objectives:

1. To sensitise the students on basics of digital insurance.
2. To familiarize the students with latest developments in the practice of digital insurance.

Learning Outcomes:

- To explore knowledge on Innovation and financial services, Levels of innovation, Digital insurance.
- To know about the management of digital insurance and models of digital insurance.
- To understand Mobile, Big Data Analytics, Cloud Computing, Unified content management.
- To explore knowledge on Governance and Regulatory Framework.
- To have knowledge on Future of digital insurance and Application innovations.

Unit I: Innovation in Insurance:

Innovation and financial services – Levels of innovation – Digital insurance- Status of insurance companies - Strategic choices for insurance companies in the digital age – Challenges - Digital insurance as a new model for financial institutions - Protecting customers with better security - Effective and compliant insurance companies – 4 P's of digital insurance.

Unit II: The Management of Digital Insurance:

A digital insurance model – customer perspective - Corporate digital insurance – drivers - Online-only insurance companies – The value of digital insurance - Critical success factors – Different models - Multigenerational view -Marketing digital insurance - Marketing mix – economics of digital insurance – SWOT –Fraud in digital insurance.

Unit III: Digital insurance solutions:

Enterprise architecture - Processes in an insurance company – Demand to order – Order to remittance – Record to report processes - Procure-to-pay - Supporting systems - Intranets and extranets in insurance companies - Management of the digital insurance infrastructure - Mobile – Big Data Analytics – Cloud Computing - Unified content management.

Unit IV: Governance and Regulatory Framework:

Lean and Digitize project management – Data management – Security - Regulations for insurance organizations – IRDAI norms – Protection of policyholders - Support to compliance.

Unit V: Digital Insurance Throughout the World:

Digital insurance across the world – Future of digital insurance: Application innovations (Artificial intelligence, Robotics process automation, Anticipatory computing, Social networks) - Technological innovation (Internet of things, Wearable technology) - Network innovations (5G networks, Web 2.0, Web 3.0).

Activities:

- The students can submit a paper on impact of digital insurance on traditional insurance.
- Class room seminar on management of the digital insurance infrastructure.
- Assignment can be given on Governance and Regulatory Framework.
- Guest lectures can be arrange from field experts.
- A group discussion can be conducted on issues relating to digital insurance.

Text Book

1. Bernardo Nicoletti (2016), Digital Insurance, Palgrave Macmillan: UK

Reference Books

1. Afuah, A. (2003), Innovation Management: Strategies, Implementation, Profits, Oxford University Press, Oxford, UK.
2. Boiko, B. (2002), Content Management Bible. John Wiley & Sons, New York.
3. Buchner, A. (2006), Marketing Life Insurance Online. Jupiter Research, New York.
4. Kalakota, R., Robinson, M. (2002), M-business: The Race to Mobility, McGraw-Hill, New York.
5. Marchand, D. (Ed.) (2000), Competing with Information, John Wiley & Sons, West Sussex, UK. Nicoletti, B. (2013), Cloud Computing in Financial Services, Palgrave-Macmillan, London.
6. Vong, J., Song, I. (2014), Emerging Technologies for Emerging Markets (Topics in Intelligent Engineering and Informatics), Springer Science, Singapore

Web sites:

1. www.irda.gov.in
2. www.policybazaar.com

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Insurance Management SEMESTER-V Type of Course : Minor

Course: Digital Insurance

Time: 3hours MODEL PAPER Max marks: 70

Section – A

Answer any four of the following Questions 4 * 5 = 20

1. Explain the approach of Digital Insurance
2. What are the 4p's of Digital Insurance?
3. What are the models of Digital Insurance explain in detail?
4. Explain demand of order
5. What is meant by procure-to-pay?
6. What is the big data Analytics?
7. Estimate the future of Digital Insurance?
8. Write about 5G.

Section – B

Answer any FIVE of the following Questions 5 * 10 = 50

9. A.What is digital insurance? Discuss its challenges.

(OR)

B. What are the levels of innovations in insurance?

10. A. What do you mean by the value of digital insurance? Explain its success factors?

(OR)

B. What are marketing mix and Economics of digital insurance?

11. A. Define SWOT and explain fraud in digital insurance

(OR)

B. What are the key steps designed to align business by insurance company's using EA?

12. A. Write a note on the comprehensive approach to manage digital insurance infrastructure effectively.

(OR)

B. What are the Regulations for insurance organization?

13.A. Write are overview on the principal on the combination of digital tools and Methodologies?

(OR)

B. Write any few advantages and disadvantages of Artificial intelligence?

MINOR
Subject: MARKETING
w.e.f. AY 2023-24 COURSE STRUCTURE

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
II	1	Fundamentals of Marketing	4	4
III	2	Consumer Behavior	4	4
IV	3	Advertising	4	4
IV	4	Brand Management	4	4
V	5	Service Marketing	4	4
V	6	Digital Marketing	4	4

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MARKETING SEMESTER-V Type of Course : Minor

COURSE 5: SERVICES MARKETING

Theory Credits: 4 4 hrs/week

Course Objectives:

- To develop an understanding on service sector and services marketing.
- To learn about the service process and elements of services marketing mix.
- To understand and analyse customer expectations and perceptions towards services.
- To analyze the impact of service failure and develop service recovery strategies.
- To understand the functional aspects of various service sector units.

UNIT-I: INTRODUCTIONS TO SERVICES:
Role of services in Indian economy, nature of services, reasons for growth in service sector, types of services, difference between goods and services, need for service marketing and obstacles in service marketing- Growth in Services – Global & Indian Scenario.

UNIT-II: SERVICE MARKETING MIX:
Marketing management process for services -selecting target market - developing the service marketing mix - managing and controlling marketing efforts.

UNIT-III: CUSTOMER EXPECTATIONS OF SERVICE:
Factors influencing customer expectations of service, issues involving customer service expectations, Customer perception of service.

UNIT-IV: SERVICE QUALITY, SERVICE RECOVERY:
Impact of service failure and recovery, customer responds to service failure. Service recovery strategies, service guarantee-Service quality issues and the human dimension in Services.

UNIT-V: MARKETING OF SERVICES:
Banking and Insurance, Health care, Hospitality services, retail services-Business process out sourcing (BPO)

Reference Books:

1. K.Ram Mohan Rao, Service Marketing, Pearson Education.
2.Vasant Venugopal and Raghu N, Services Marketing, Himalaya Publishing House.
3. P.N. Reddy , Services Marketing , Himalaya Publishing House.
4. S M Jha, Services Marketing, Himalaya Publishing House.

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MARKETING SEMESTER-V Type of Course : Minor

Course : SERVICES MARKETING

Time : 3 Hours Model Paper Max Marks: 70

Section - A

Answer any Four of the following questions 4x5 = 20 Marks

1. Explain the differences between goods and services
2. What are reasons for the growth of service sector in Indian economy
3. Explain Management Process for services
4. What are key components of service marketing Mix
5. What are various customer expectations of services
6. What is the customer loyalty towards a service provider
7. What will be the impact of service failure on customer satisfaction
8. What are unique challenges faced by banking sector

Answer any Five of the following questions 5x10=70 Marks

9. A. Define Service Marketing and what are obstacles in service Marketing

(OR)

B. Explain the need for Service Marketing in Indian Economy

10. A. How does the marketing mix differ in the Service Industry compared to product-based marketing?

(OR)

B. Explain the factors which influence in the selecting of Target Market

11. A. How can service providers understand and manage customer perceptions to enhance overall service delivery?

(OR)

B. . Evaluate the impact of customer expectations on service quality and customer satisfaction.

12. A. What are the recovery strategies that service organizations can implement to address customer grievances and regain trust.

(OR)

B. How can service providers ensure consistent quality delivery while addressing the human factors that influence customer perceptions and experiences

13. A. What are the marketing strategies employed in Insurance and Healthcare sectors

(OR)

B. Discuss the role of business process outsourcing (BPO) in service marketing

xxxx

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MARKETING SEMESTER-V Type of Course : Minor

Course 6 : Digital Marketing

Theory Credits: 4 4 hrs/week

Learning Objectives:
The objective of this paper is to help students to acquire knowledge on digital marketing and various social media marketing.. To impart skills by involving students online and email marketing.

Learning Outcomes
Upon successful completion of the course students will be able to;
Analyze online Micro and Macro Environment and Design and create website. Discuss search engine marketing and Create blogs, videos, and share

Unit 1: Introduction: Digital marketing: Meaning – importance – traditional online marketing vs digital marketing – online market place analysis Micro Environment – Online Macro Environment - trends in digital marketing – competitive analysis.

Unit 2: Web site planning and creation : Web Site: meaning – objectives – components of website - website creation – incorporation of design and– adding content, installing and activating plugins.

Unit 3: Search Engine Optimization (SEO) : SEO: Meaning – History and growth of SEO – Importance of Search Engine - On page Optimization – off page optimization – Role of Search Engine Operation- google Ad words – Search Engine Marketing: Campaign Creation – Ad Creation, Approval and Extensions.

Unit 4: Social Media Marketing: Meaning of social media and Social Media Marketing – social Management tools-strategy and planning – social media network – Social Networking – video creation and sharing – use of different social media platforms - Content creation - Blogging – Guest Blogging.

Unit 5: Email marketing:
Meaning – Evolution of email – importance of email marketing – Development and Advancements in e mail marketing - email marketing platforms – creating and Tracking emailers–create forms – create opt-in lists – mapping industry trends and eliminating spam messages.

Activities:

- Students shall individually undertake an online study on any aspect such as Analysis of local online Micro and Macro Environment and make a trend analysis of digital marketing, and to submit Report to the teacher.
- Organize short term training on Digital Marketing in collaboration with local or online skill providers.
- Seminars/Conference/ Workshops on significant and emerging areas in Digital Marketing Real time work experience with Digital marketing service providers. Arrange for Interaction with Area Specific Experts.

Reference Books:

1.Digital Marketing for Dummies by Ryan Deiss & Russ Henneberry, publisher John Wiley first edition 2020.
2. Youtility by JayBaer, Published by Gilda MedialL C Portfolio 2013,
3. Epic Content Marketing by Joe Pulizzi, McGraw-Hill Education, 2013
4. New Rules of Marketing and PR byDavid Meerman Scott.Wiley, 2017
5. Social Media Marketing All-in-one Dummies by JanZimmerman, DeborahNg, John Wiley &Sons.
6. Digital Marketing 2020 by Danny Star, Independently Published, 2019

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MARKETING **SEMESTER-V** **Type of Course : Minor**

Course: Digital Marketing

Time : 3 Hours **Model Paper** **Max Marks: 70**

Section-A

Answer any Five of the following **(5 × 4 = 20 Marks)**

1. Define Digital Marketing and its significance.
2. Write about any two components of a website.
3. What is the difference between On-Page and Off-Page SEO?
4. Explain the term "Google AdWords."
5. What is Social Media Marketing?
6. Write a note on Blogging and Guest Blogging.
7. Mention the features of Email Marketing Platforms.
8. What is an Opt-in List in email marketing?

Section-B: Long Answer Questions

Answer All Questions. Each question carries 10 Marks **(5X10=50)**

9. (a) Explain the difference between traditional marketing and digital marketing.

OR

(b) Analyze the micro and macro environment of online marketing.

10. (a) Describe the steps involved in website creation and content addition.

OR

(b) What are the objectives and components of an effective website?

11. (a) Define SEO. Explain the process and importance of On-Page SEO.

OR

(b) What is Off-Page SEO? How does it differ from On-Page SEO?

12. (a) Explain the strategy and planning process of Social Media Marketing.

OR

(b) Describe different types of social media platforms and their marketing uses.

13. (a) Explain the evolution and importance of email marketing in the digital world.

OR

(b) What are the steps in creating, tracking and managing email campaigns?

MINOR

Subject: FINANCIAL MANAGEMENT

w.e.f. AY 2023-

24 COURSE

STRUCTURE

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
II	1	Fundamentals of Financial Management	4	4
III	2	Money, Banking and Financial Markets	4	4
IV	3	Derivatives & Risk Management	4	4
IV	4	Portfolio Management	4	4
V	5	Stock Market Operations	4	4
V	6	Project Management	4	4

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Financial Management   SEMESTER-V   Type of Course : Minor

COURSE 5: STOCK MARKET OPERATIONS

Theory	**Credits: 4**	**4 hrs/week**

Course objectives:

- To make the student understand the Capital Markets' scenario
- To make the student understand the nature and significance of stock markets To understand the process of listing of stocks.
- To provide an overview of the Stock Market Indices.
- To impart basics of the commodity and currency markets.

UNIT I: CAPITAL MARKETS IN INDIA

An overview of Indian Securities Market, Meaning, Functions, Intermediaries, Role of Primary Market – Methods of floatation of capital – Problems of New Issues Market – IPO's – Investor protection in primary market – Recent trends in primary market – SEBI measures for primary market.

UNIT II: STOCK EXCHANGES

Meaning, Nature and Functions of Secondary Market – Organization and Regulatory framework for stock exchanges in India – SEBI: functions and measures for secondary market – Overview of major stock exchanges in India.

UNIT III: LISTING OF SECURITIES

Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting.

UNIT IV: STOCK MARKET INDICES

Stock Market Indices: Meaning, Purpose, and Construction in developing index – Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) – Stock market indices in India – BSE Sensex - Scrip selection criteria – BSE indices (briefly) – NSE indices – S&P CNX Nifty.

UNIT V: COMMODITY AND CURRENCY MARKETS

Commodity exchanges : evolution and history – governing regulations – price –risk management – commodity exposure – hedge accounting – currency futures – managing exchange rate – carbon markets – weather derivatives – ETFs – Purpose, Importance, types , construction.

Recommended Books:

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House
2. Dr. V.A. Avadhani, Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai.

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Financial Management SEMESTER-V Type of Course : Minor

COURSE 5: STOCK MARKET OPERATIONS

Model Paper

Time: 3Hours **Max. Marks:70**

Section - A

I Answer any five of the following questions **5X4=20M**

1. What is the role of SEBI in regulating the Indian capital market?
2. What are the primary functions of stock exchanges in India?
3. What is the primary function of a stock exchange?
4. What are the benefits of trading on a stock exchange?
5. What is listing of securities?
6. What are the listing requirements for companies?
7. What is SENSEX?
8. What is a commodity market?

Section - B

II Answer the following questions. **5X10=50M**

9(a) Discuss the structure and functions of the Indian capital market, highlighting its role in facilitating economic growth and development**.**

(OR)

9(b) Analyze the impact of regulatory frameworks on the development of the Indian capital market, focusing on SEBI's initiatives and their implications for market participants.

10(a) What is the role of stock exchanges in the Indian capital market? Explain in detail**.**

(OR)

10(b) Discuss the functions of stock exchanges, including price discovery, liquidity provision, and risk management.

11(a) Discuss the role of SEBI in regulating the listing of securities on stock exchanges in India, highlighting the key rules and regulations.

(OR)

11(b) Explain the differences between listing on BSE and NSE, highlighting the implications for companies and investors.

12(a) Discuss the concept of stock market indices, highlighting their significance and uses in tracking market performance.

(OR)

12(b) Analyze the role of stock market indices in reflecting market trends, sentiment, and economic conditions.

13(a) Discuss the role of commodity markets in facilitating price discovery and risk management for commodities.

(OR)

13(b) Analyze the differences between spot and futures markets in commodities, highlighting their significance for traders and investors.

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Financial Management SEMESTER-V Type of Course : Minor

COURSE 6: PROJECT MANAGEMENT

Theory	Credits: 4	4 hrs/week

Course Objectives:

1. To enable the student to conduct preliminary screening of project.
2. To gain knowledge on conducting the studies of market, technical and operational feasibility of the Project.
3. To analyse the financial viability of the project.
4. To provide insight into implementation and abandonment of project.

UNIT I:

Project Management; Meaning, Characteristics and importance project management; Classification of Projects, Project Life Cycle and its Phases- identification, formulation and implementation.

UNIT II:

Appraisal of Projects – Market feasibility, technical feasibility, financial feasibility - – feasibility report. . Financial Appraisal of a Project – Project Evaluation Techniques – traditional and modern (theory only).

UNIT III:

Project Financing; Project Financing Capital structure, sources of finance Margin money, promoter's contribution, consortium lending and local syndication by banks, financing through markets and public issues, Term loans and debentures.

UNIT IV:

Project Implementation and Control: Organizing human resources, systems and procedure for project implementation. Working of systems, Design of systems, project work system design, work breakdown structure, project execution plan, project control system, project diary, project control –scope/progress control, performance control, schedule control and cost control.

UNIT V:

Social Cost benefit Analysis: The rationale for Social cost benefit analysis, UNIDO approaches for Social Cost benefit analysis, Methods followed by Financial Institutions. Project Scheduling: PERT and CPM networks.

Recommended Books:

1. Gido: Effective Project Management, Thomson.
2. Prasanna Chandra, Projects, Planning, Analysis, Selection, Financing, Implementation and Review, Tata McGraw Hill Company Pvt. Ltd.
3. Damodaran, Corporate Finance, John Wiley Publications.
4. Erhardt & Brigham, Principles of Corporate Finance, Thomson.
5. Singh M.K, Project Evaluation and Management.

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Financial Management SEMESTER-V Type of Course : Minor

COURSE 6: PROJECT MANAGEMENT

Model Question Paper

Time:3Hours Max.Marks:70

Section – A

I Answer any five of the following questions 5X4=20M

1. What is the primary goal of project management?
2. Why is risk management important in project management?
3. What is the purpose of a feasibility report in project appraisal?
4. What are the key components of financial feasibility analysis?
5. What are the primary sources of project financing?
6. How does capital structure impact project financing?
7. What is the purpose of a Work Breakdown Structure (WBS) in project implementation?
8. What is the purpose of Social Cost-Benefit Analysis (SCBA) in project evaluation?

Section – A

II Answer the following questions. 5X10=50M

9(a) What are the key characteristics of project management, and how do they contribute to the success of a project?

(OR)

9(b) Describe the importance of project management in ensuring timely delivery, quality, and stakeholder satisfaction.

10(a) Discuss the importance of market, technical, and financial feasibility studies in project appraisal, and explain how they contribute to informed decision-making.

(OR)

10(b) Compare and contrast traditional and modern project evaluation techniques, highlighting their strengths and limitations in assessing project viability and potential returns.

11(a) Discuss the different sources of financing available for projects, including their advantages and disadvantages.

(OR)

11(b) Explain the concept of capital structure in project financing and its significance in determining the financial viability of a project.

12(a) Discuss the importance of human resources, systems, and procedures in project implementation, and explain how they impact project success.

(OR)

12(b)Describe the process of designing a Project Work System, including the development of a Work Breakdown Structure (WBS) and a Project Schedule, and explain how these tools facilitate project control and monitoring.

13(a) Discuss the rationale and methodology of Social Cost-Benefit Analysis (SCBA) in project appraisal, highlighting its importance in evaluating project viability from a societal perspective.

(OR)

13(b) Explain the use of Project Scheduling techniques such as PERT (Program Evaluation and Review Technique) and CPM (Critical Path Method) in project management, highlighting their application in planning and controlling project timelines.

B.Com General VII & VIII Semesters

Sem	Course No	Name of the Course
VII	16	Accounting For Special Institutions
VII	16A	Financial Institutions and Markets
VII	17	Indian Accounting Standards
VII	17A	Financial Planning
VII	18	Banking And Insurance Company Accounts
VII	18A	Financial Management
VII	19	Accounting Theory and Financial Reporting
VII	19A	Fundamentals of Financial Technology
VII	20	Tally With GST
VII	20A	Invest Management
VIII	21	Advanced Cost And Management Accounting
VIII	21A	International Financial System
VIII	22	Advanced Financial Accounting
VIII	22A	Financial Reporting
VIII	23	Corporate Reporting
VIII	23A	Behavioral Finance
VIII	24	Strategic Cost Management
VIII	24A	Financial Derivatives
VIII	25	Security Analysis And Portfolio Management
VIII	25A	Accounting For Managerial Decision Making

SEMESTER-VII

COURSE 16: ACCOUNTING FOR SPECIAL INSTITUTIONS

Theory	Credits: 4	4 hrs/week

Course objective:
Students will learn relevant special institutions and their recording of expenses and incomes also preparation of final accounts.

Learning outcomes*:*

- To learn how books are maintained and financial statements for educational institutions
- To study different types of hospitals and how financial statements differ.
- To learn the process relating to purchases and sales of hotels and restaurants.
- To learn the topics relating to farm accounting
- To gain knowledge regarding the double accounting system and their real time uses.

Syllabus:

Unit 1: Accounting for Educational Institutions:
Meaning -Books to be maintained-Sources and Expenditure-Annual Statement of Accounts.

Unit 2: Accounting for Hospitals:
Meaning -Types of Hospitals –Sources and Expenditure - Funds-Preparation of Final Accounts.

Unit 3: Accounting for Hotels and Restaurants:
Objectives - Purchases-Sales-Some Special Items Relating to Hotel Business-Apportionment of Common Expenses to various departments.

Unit 4: Farm Accounting:
Objectives-Features-How Transactions are recorded-Usual Heads of expenses and Incomes of some farms.

Unit 5: Double Accounting System (Electricity Company Accounts):
Meaning -Advantages and Disadvantages of Double Accounting System- Difference between Single Account and Double Accounting System-Difference between Double Entry System and Double Accounting System-Replacement of an asset-Accounts of Electricity Companies.

Practical components*:*

- Students should get knowledge about the expenses and books maintained in educational institutions by observing different departments in their institutions.

- Students should visit hotels and interact with the managers regarding the special items relating to business and statements prepared.
- By management cooperation students should visit hospitals also search for the expenses and books of special institutions from other books and search engines.
- All the students should form in groups and provide a presentation with images and videos of their visit in such hospital or institution or hotels so that other students also able to learn the view.

Reference Books*:*

1. Advanced Accountancy- S.N. Maheswari, Vikas Publishing House Pvt. Ltd.
2. Practice In Accountancy- Basu & Das, Ravindra library
3. Advanced Accountancy- Arulanandam and Raman, Himalaya Publication
4. Advanced Accountancy- Vol.2 R.L.Gupa and Radhaswamy, Sultan Chand &Co
5. Advanced Accountancy- SP Jain and KL. Narang, Kalyani Publications
6. Advanced Accountancy- Shukla & Grewal; S.Chand Publications.

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B.Com -General

SEMESTER-VII

Type of Course : Major

COURSE 16 : Accounting for special institutions

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4X5=20)

1. What are the main sources of income for educational institutions?
2. What is an Annual Statement of Accounts?
3. Mention any two types of hospitals.
4. What are the major sources of revenue for hospitals?
5. What are the objectives of hotel accounting?
6. Mention two special items that appear in hotel accounts.
7. What are the usual heads of income and expenses in farm accounting?
8. What are the differences between the Double Entry System and the Double Accounting System?

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5X10=50)

9 a) Explain the accounting system followed in educational institutions and the preparation of annual accounts.

(OR)

9 b) The following is the Receipts and Payments Account of Bright Future Educational Society for the year ended 31st March 2025:

Receipts and Payments Account for the year ended 31-03-2025

Receipts	Amount ₹	Payments	Payments ₹
Opening Balance (Cash at Bank)	15,000	Salaries	40,000
Subscriptions	90,000	Rent	10,000
Donations	20,000	Stationery	5,000
Interest on Investments	6,000	Furniture Purchased	10,000
Sale of Old Newspapers	1,000	Sports Expenses	30,000
Admission Fees	5,000	Electricity Charges	30,000
		Miscellaneous Expenses	5,000
		Closing Balance (Cash at Bank)	7,000
Total	1,37,000	Total	1,37,000

Additional Information:

1. Subscription includes ₹5,000 relating to the previous year and ₹3,000 received in advance for the next year.

2. Furniture to be depreciated at 10%.

3. Salaries outstanding for the current year: ₹2,000.

You are required:

To Prepare the following for the year ending 31st March 2025

1. Income and Expenditure Account

2. Balance Sheet as on 31st March 2025

10 a) Discuss the unique features of hospital accounting and explain how financial reporting in hospitals differs from that of other organizations.

(OR)

10 b) The following is the Receipts and Payments Account of City Care Hospital for the year ended 31st March 2025:

Receipts and Payments Account for the year ended 31-03-2025.

Receipts	Amount (₹)	Payments Amount (₹)	Amount (₹)
Opening Cash and Bank Balance	25,000	Salaries to Doctors	50,000
Subscriptions from Members	30,000	Salaries to Nurses	25,000
Donations	20,000	Medicines	20,000
Hospital Fees Received	1,10,000	Medical Equipment Purchased	40,000
Government Grant	35,000	Building Repairs	10,000
Interest on Investments	5,000	Electricity and Water Charges	15,000
		Stationery	25,000
		Ambulance Expenses	15,000
		Closing Cash and Bank Balance	25,000
Total	2,25,000	Total	2,25,000

Adjustments:

1. Salaries to nurses' outstanding ₹3,000.

2. Medicines worth ₹2,000 are in stock on 31st March 2025.

3. Provide depreciation @ 10% on medical equipment.

4. Subscription outstanding ₹2,000; advance received ₹1,000.

You are required to prepare

1. Income and Expenditure Account for the year ending 31st March 2025.

2. Balance Sheet as on 31st March 2025.

11 a) Explain the special features of hotel and restaurant accounting and the method of apportioning common expenses.

(OR)

11 b) You are given the following Trial Balance of Royal Stay Hotel for the year ended 31st March 2025:

Trial Balance as on 31st March 2025.

Particulars	Debit (₹)	Credit (₹)
Capital		3,00,000
Building	2,00,000	
Furniture	50,000	
Kitchen Equipment	30,000	
Restaurant Sales		1,80,000
Purchases (Provisions)	1,00,000	
Wages and Salaries	60,000	
Power and Fuel	20,000	
Room Rent		1,20,000
Repairs and Maintenance	10,000	
Administrative Expenses	45,000	
Cash at Bank	40,000	
Stock of Provisions (01-04-2024)	20,000	
Debtors	40,000	
Creditors		15,000
Total	6,15,000	6,15,000

Adjustments:

1. Closing stock of provisions ₹30,000.

2. Depreciate: Building @ 5%Furniture @ 10%Kitchen Equipment @ 15%

3. Outstanding wages and salaries ₹5,000.

4. Prepaid administrative expenses ₹2,000.

5. Apportion the following common expenses:

Wages and Salaries: 60% to Rooms, 40% to Restaurant

Power and Fuel: 40% to Rooms, 60% to Restaurant

Repairs and Admin Expenses: 50% each

Required to prepare

1. Departmental Trading and Profit & Loss Account for:

Room Rent Department and Restaurant Department.

2. Balance Sheet as on 31st March 2025

12 a) Explain the features of farm accounting and how transactions are recorded.

(OR)

12 b) You are provided the following information from the books of Green Valley Farms for the year ended 31st March 2025.

Receipts and Payments Account for the year ended 31-03-2025

Receipts	Amount (₹)	Payments	Amount (₹)
Opening Cash Balance	10,000	Purchase of Seeds	20,000
Sale of Crops	80,000	Fertilizers and Pesticides	15,000
Sale of Milk	25,000	Wages to Farm Labour	30,000
Sale of Livestock	15,000	Repairs to Tractors	15,000
Government Subsidy	10,000	Veterinary Expenses	30,000
		Purchase of Livestock	12,000
		Tractor Fuel and Maintenance	6,000
		Closing Cash Balance (Bal. fig.)	12,000
Total	1,40,000	Total	1,40,000

Adjustments:

1. Seeds worth ₹3,000 and Fertilizers worth ₹2,000 remain unused (closing stock).

2. Depreciate farm equipment (tractors) by ₹4,000.

3. Outstanding wages: ₹2,000

4. Livestock is valued at ₹18,000 at year end.

You are required to prepare:

1. Farm Income and Expenditure Account for the year ending 31st March 2025

2. Balance Sheet as on 31st March 2025.

13 a) Discuss the features, advantages, and disadvantages of the double accounting system used by electricity companies.

(OR)

13 b) You are given the following balances capital expenditure and Revenue balances from the books of Power glow electricity co ltd. For the year ended 31st March 2025

Particulars	Amount (₹)	Particulars	Amount (₹)
Buildings	4,00,000	Sale of Electricity	12,00,000
Plant and Machinery	10,00,000	Meter Rent Received	50,000
Mains and Cables	6,00,000	Operating Expenses	4,50,000
Transformers	3,00,000	Salaries and Wages	2,00,000
Furniture and Fittings	1,00,000	Repairs and Maintenance	80,000
Land	2,00,000	Rent, Rates and Taxes	70,000
		Depreciation	1,00,000
		Interest on Loans	40,000
		Income Tax	60,000
		Contingency Reserve (to be created)	30,000

Other Information:

1. Capital contributed by Government: ₹20,00,000.
2. Loan from State Electricity Board: ₹3,00,000.
3. Customer Deposits: ₹1,00,000.
4. Profit available for disposal should be transferred to General Reserve.
5. General Balance Sheet should be prepared under the Double Accounting System format.

You are required to prepare

1. Revenue Account for the year ending 31st March 2025.
2. Net Revenue Account.
3. Capital Account. 4. General Balance Sheet as on 31st March 2025.

SEMESTER-VII

COURSE 16A: FINANCIAL INSTITUTIONS AND MARKETS

Theory	Credits: 4	4 hrs/week

Course objectives:

The main objective of this course is to familiarize the student with the financial institutions, markets, and regulations. The study of this course helps students to learn the role of different international financial institutions in the economic development of the country. Further the study of the course enables the students to learn the role of primary market, capital market and money market in the economic development of the nation.

Learning outcomes:

- To familiarize about financial institutions, markets and regulations
- To learn about various Indian financial institutions and regulatory framework
- To understand about International financial institutions
- To analyse capital market and their evolution and developments
- To illustrate money market and derivative market

Syllabus:

Unit 1: Functions of Financial System:

An overview of Indian Financial System – Constituents of Indian Financial System – Role and functions of participants in the Financial markets – Factors impacting the dynamics of Financial system (Theory).

Unit 2: Financial Institutions: Indian Banking System:

An overview – Recent Developments; Banking Institutions – Classification of Banks. Role of Reserve Bank of India, NABARD, Regulatory issues of banking institutions: Non-Banking Institutions – Role of NBFCs in the economic development – Types of NBFCs – Regulatory Framework of NBFCs.

Unit 3: International Financial Institutions:

Overview of Global Financial Institutions – Role of International Bank for Reconstruction and Development (IBRD) – International Monetary Fund (IMF), Asian Development Bank (ADB), and European Central Bank (ECB) – Bank for International Settlement (BIS) – New Development Bank (NDB) formerly referred to as the BRICS Development Bank.

Unit 4: Capital Market:
Evolution and development of Capital Market, Future trends, Components of Capital Markets – Primary market and Secondary market, Equity and debt, Domestic Institutions and Foreign institutions, Role of Stock Exchange Depositories; Regulatory framework – Role of SEBI, RBI, Ministry of Finance, IRDA.

Unit 5: Introductory Concepts:
Money Market, Importance, Composition and Constituents, Instruments of Money Market; Commodity Markets – Structure, Operations, Trends; Derivatives Market – Structure, Operations, Trends; Foreign Exchange Market – Structure, Operations, Trends.

Practical Components:

- Students should learn the concept of Indian financial system and role, functions of participants in the financial markets.
- All the students should learn the classification of banks and the role of Reserve bank of India, NABARD regarding the regulatory issues.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams for the group discussions on different international financial institutions.
- Students should analyse the overview of global financial institutions
- All students should learn evolution and development of capital market.

Reference Books

1. L.M. Bhole – Financial Market and Institutions
2. M.Y. Khan – Indian Financial System
3. Vasant Desai – Development Banking–Issues and Options, Himalaya Pub.
4. M.Y. Khan – Industrial Finance, Tata McGraw Hill Publishers.
5. L.C. Gupta – The Changing Structure of Industrial Finance in India, Oxford University Press
6. Avadhani – Marketing of Financial Services, Himalaya Publishing House.

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B.Com -General SEMESTER-VII Type of Course : Major

COURSE : Financial Institutions and Markets

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. What are the constituents of the Indian Financial System
2. What factors impact the dynamics of the financial system
3. What are the recent developments in the Indian Banking System
4. What is the role of NABARD in the Indian financial sector
5. What is the role of the International Monetary Fund (IMF)
6. Who are the founding members of the New Development Bank (NDB)
7. What are the components of the Capital Market?
8. Describe the structure of foreign Exchange Market

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

9. a) Discuss the role and functions of participants in the financial markets in India.

(OR)

b) Analyze the overview of the Indian Financial System and its significance in the economy.

10. a) Explain the classification of banks in India and the role of the Reserve Bank of India.

(OR)

b) Discuss the regulatory issues faced by banking institutions in India and the role of NBFCs in economic development

11. a) Explain the overview of global financial institutions and their significance in the international financial system

(OR)

b) Discuss the functions and impact of the Asian Development Bank (ADB) on the Asian economy.

12. a) Discuss the evolution and development of the Capital Market in India and its future trends.

(OR)

b) what is the role of SEBI, RBI, and the Ministry of Finance in regulating the Capital Market in India

13. a) Explain the importance and composition of the Money Market and its instruments.

(OR)

b) Discuss the structure, operations, and trends of the Foreign Exchange Market.

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SEMESTER-VII

COURSE 17: INDIAN ACCOUNTING STANDARDS

Theory	Credits: 4	4 hrs/week

Course objective:
To enable the students to have thorough knowledge in accounting theory and accounting standards for accounting profession.

Learning outcomes:

- To understand the objectives, significance, advantages, disadvantages of accounting standards.
- To acquire the conceptual knowledge of procedure for issuing accounting standards and accounting standards board, scope and functions
- To analyse various accounting standards and their disclosure requirements.
- Familiarize and understand the International Financial Reporting Standards (IAS or IFRS) and their application to the companies who use them.
- Evaluate various accounting standards

Syllabus:

Unit 1: Introduction:

Accounting Standards – Meaning - Objectives – Significance - Advantages and Disadvantages – Procedure for issue of Accounting Standards by ICAI– Scope – Accounting Standards Board – Formation, Scope and Function –Compliance of accounting standards- Indian Accounting Standards issued so far (list only).

Unit 2: Conceptual Framework for preparation and presentation of financial statements:
Meaning, Purpose and status of framework – Components, Objectives of financial statements – Qualitative characteristics of financial statements – Elements of financial statements and their measurement - Fundamental accounting assumptions.

Unit 3: Accounting Standards-I:
AS-1: Disclosure of Accounting policies – AS-2: Valuation of inventories –AS-3: Cash flow statement – AS-4: Contingencies in balance sheet –AS-5: Net profit or loss, prior period items and changes – AS-7: Construction Contracts (Theory only)

Unit 4: Accounting Standards-II:
AS-9: Revenue Recognition – AS 10: Accounting for Fixed assets AS-11: Effects of changes in foreign exchange rates- AS-12: Accounting for government grants – AS-13: Accounting for investments – AS-14: Accounting for Amalgamation. (Theory only)

Unit 5: Accounting Standards-III:
AS-16: Borrowing costs **-** AS-19: Leases – AS-20: Earning per share - AS-26: Intangible assets – AS-29: Provisions, Contingent liabilities and assets - International Financial Reporting Standards (IFRS): Meaning- Objectives – Procedure – Challenges. (Theory only)

Practical components:

- All students are divided into groups. Each group should prepare questions on particular accounting standards and provide them to other groups for solving.
- Students have to read the provisions of relating to Indian accounting standards comparing with accounting standards
- All students should get familiar with MCA website and gain research about the structure of accounting standard formulation.
- Students should form teams and provide seminars on the topic and provide presentations for communication skills.

Reference Books:

1. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications.
2. Tulsian's Select Accounting Standards, CA (Dr) P.C. Tulsian, S. Chand Publications
3. Accounting and Auditing Standards, Dr. M. Srinivasulu and Others, Himalaya Publishing House
4. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
5. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications.

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B.Com -General   SEMESTER-VII   Type of Course : Major

COURSE : Indian Accounting Standards

TIME: 3 HOURS   MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. What is the significance of Accounting Standards
2. Explain the Procedure for the issue of Accounting Standards by ICAI
3. What are the Components of the Conceptual Framework for Financial Statements
4. Define the Fundamental Accounting Assumptions
5. What is the purpose of AS-1: Disclosure of Accounting policies
6. Explain AS-3: Cash flow statement briefly
7. Explain AS-9: Revenue Recognition
8. Explain AS-26: Intangible Assets

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

9. a) Discuss the objectives of Accounting Standards

(OR)

b) Evaluate the Advantages and Disadvantages of Compliance with Accounting Standards

10. a) Explain the Purpose and Status of the Conceptual Framework for Financial Statements.

(OR)

b) Discuss the Qualitative Characteristics of Financial Statements and their Importance in decision-making

11. a) Analyze the Valuation of Inventories as per AS-2.

(OR)

b) Discuss the significance of Contingencies in the Balance Sheet according to AS-4.

12. a) Discuss how Accounting for Fixed Assets is carried out according to AS-10.

(OR)

b) Explain the Accounting Treatment of Amalgamation under AS-14.

13. a) Discuss the significance of AS-16: Borrowing Costs in financial reporting.

(OR)

b) Evaluate the challenges in implementing International Financial Reporting Standards (IFRS).

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SEMESTER-VII

COURSE 17A: FINANCIAL PLANNING

Theory	Credits: 4	4 hrs/week

Course objective:
To enable the student to understand various components of financial planning and to get more rewards using risk return trade off.

Learning outcomes:

- To learn about personal financial planning, concept of time value of money
- Identifying and gain knowledge of different risks and their measurement
- Familiarize investment strategies
- Evaluation of problems regarding retirement planning also know the key terms
- Gain knowledge of income tax heads and differentiate the income into different heads.

Syllabus:

Unit 1: Basics of Personal Financial Planning:
Definition, Importance and process of financial planning, Concept of time value of money in single and series.

Unit 2: Managing Investment Risk:
Types of risks, measurement and management of risks and financial statements**. Measuring Investment Returns**: Risk and Return trade-off, Short term and long term capital Gains. Choosing the various source of credit and credit alternatives.

Unit 3: Investment Strategies:
Various Strategies and asset allocation .Evaluating investment in various stocks and Various Loans and their usage.

Unit 4: Retirement Planning:
Process, Annuities and its types, Asset allocation & diversification and concept of mortgage and its types-Reverse mortgage.

Unit 5: Tax and Estate Planning:
Various heads of incomes, Exemptions in Income tax applicable to various categories. Concept of wealth Tax. Estate Planning need and creation of Will and various formats.

Practical components:

- Students should learn the process of financial planning, concept of time value of money in single and series.
- All the students should learn the types of risks and how to measuring the investment returns.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams should discusson investment strategies in the present environment.
- Students should analyse the retirement planning.

Reference Books:

1. Workbook of CPFA of NSE in Indian version is available On the following link: http://nseindia.com/content/ncfm/ncfm_cpfa_workbook.pdf.
2. Jack R Kapoor, Les R Dlabay, Robert J Hughes, personal finance , McGraw-Hill/Irwin; Edition 2005.
3. Jeff Madura, Personal Finance with Financial Planning Software Addison Wesley; Edition 2006.
4. Joehnk, Gitman, Personal Finance A User's Perspective, Cengage Learning, Edition 2009.

B. Com - General

SEMESTER VII

Type of Course: Major

COURSE: Financial Planning

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks (4x5=20)

1. Define financial planning
2. Time value of money
3. What is the difference between short- and long-term capital gains?
4. Types of risks?
5. Are you investing for the short-term or long–term investment?
6. Do you prefer growth or income?
7. What is the first type in retirement planning?
8. Name the five heads of income under the income tax.

SECTION-B

Answer any **five** of the following questions. Each question carries **10** marks (5x10=50)

9. a) What is the financial planning process?

OR

b) What is the primary goal of personal financial planning?

10. a) Discuss the importance of risk management in investment decision making.

OR

b) Explain how diversification can help reduce investment risk.

11. a) How do different investment strategies (such as growth, value, income, index investing) compare in terms of risks, return time origin?

OR

b) What are the advantages and disadvantages of active investment
Compared to passive investing? Especially in terms of cost, effort, and performance?

12. a) What is asset allocation and diversification? How do they help in effective retirement planning?

OR

b) Explain the heads of income with suitable examples under the Income Tax Act.

a) What are the annuities? Describe the different types of annuities available for retirement planning.

OR

b) What is wealth tax? Explain its features and the reasons for its abolition.

SEMESTER-VII

COURSE 18: BANKING AND INSURANCE COMPANY ACCOUNTS

Theory	Credits: 4	4 hrs/week

Course objective:
Students should acquire knowledge about preparation of financial statements of banking and insurance companies.

Learning outcomes:

- To acquire knowledge for preparation of memorandum trading account and claim statement
- To familiarize the points relates to loss of profits.
- To understand about life insurance and to prepare financial statements of life insurance corporation
- To compare life insurance and general insurance, to prepare financial statements of fire and marine insurance companies.
- To equip the students with the preparation of financial statements of Insurance and Banking companies

Syllabus:

Unit 1: Fire Insurance Claims I (Loss of stock):
Meaning of Fire – Claim for Loss of Stock – Average Clause - Preparation of Memorandum Trading Account and claim Statement.

Unit 2: Fire Insurance Claims II (Loss of profit or Consequential Loss):
Important points – Indemnity period, short sales, standard charges, increased cost of working, rate of gross profit – Procedure for ascertaining claim.

Unit 3: Accounts of Insurance Companies I:
Meaning of insurance- types of insurance- Books or registers to be maintained by insurance company – Terminology used in Insurance companies -Life Insurance Companies – preparation of Revenue Account, Balance sheet and valuation Balance sheet.

Unit 4: Accounts of Insurance Companies II:
General Insurance –Reserve for unexpired risks – Differences between life insurance and general insurance - Preparation of final accounts with special reference to fire and marine insurance only.

Unit 5: Bank Accounts:

Bank Accounts - Books and registers to be maintained by Banks - Slip system of posting - Rebate on Bills discounted - Schedule of advances - Nonperforming assets - preparation of profit & loss a/c and balance sheet.

Practical components

- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.
- Detailed research regarding different types of insurance.
- Students should read some policy bonds for reference and what are the clauses are made and what are all the documents required.
- Research for the books maintained by the banks and the bank policies regarding performing and non-performing assets through search engines.

Reference Books:

1. Advanced Accountancy- S.N.Maheswari, Vikas Publishing House Pvt. Ltd.
2. Practice In Accountancy- Basu & Das, Ravindra library
3. Advanced Accountancy- Arulanandam and Raman-Himalaya Publication
4. Advanced Accountancy- Vol.2 R.L.Gupa and Radhaswamy, Sultan Chand & Co
5. Advanced Accountancy- Sp Jain And Kl. Narand, Kalyani Publications
6. Advanced Accountancy- Shukla &Grewal, S.Chand Publications.

B. Com –General SEMESTER-VII/VIII

Type of Course: Major

COURSE: Banking and Insurance Company Accounts

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks (4x5=20)

1. What is the purpose of a fire insurance claim?
2. What is the difference between actual loss and claimable loss?
3. What is the indemnity period?
4. How is the claim amount for consequential loss calculated?
5. Define insurance.
6. Define "Reserve for Unexpired Risks."
7. What is the slip system of posting in banks?
8. What is meant by rebate on bills discounted?

SECTION-B

Answer any **five** of the following questions. Each question carries **10** marks (5x10=50)

9. a) What is the Average Clause in fire insurance? Explain with an example how it affects the claim amount.

OR

b) Describe the steps involved in the preparation of a Memorandum Trading Account for estimating the loss of stock in case of fire.

10. a) Explain the terms: indemnity period, short sales, standard charges, and increased cost of working in the context of consequential loss.

OR

b) Describe the procedure for calculating the claim for consequential loss under a fire insurance policy.

11.a) Define insurance. Explain its types with examples.

OR

b) Discuss the common terminology used in insurance companies.

12. a) Describe the preparation of final accounts for general insurance companies, with special reference to fire and marine insurance.

OR

b) Discuss the key differences between life insurance and general insurance.

13.a) Describe the procedure for preparing the profit and loss account and balance sheet of a bank.

OR

b) What are the important books and registers maintained by a bank? Explain their significance.

SEMESTER-VII

COURSE 18A: FINANCIAL MANAGEMENT

Theory	Credits: 4	4 hrs/week

Course objective:

Finance Management is designed to expose the student to the financial issues of determining the monetary resources needed by a business, the mix of these resources, the sources and uses of funds, the benefits, risks and costs associated with different types of resources and financing.

Learning outcomes:

- To gain basic knowledge of financial management
- To evaluate the capital budgeting process and risk analysis in capital budgeting
- Familiarize different financial decision that help the organisation
- Learn types of dividend policies and their valuation
- Knowledge regarding working capital management, uses to organisation and valuation of working capital

Syllabus:

Unit 1: Introduction:

Nature, Scope and Objectives of Financial Management: Functions of Finance - Profit Maximization vs. Wealth Maximization – Role of Financial Manager in Modern Business Organizations – Risk - Return Trade off.

Unit 2: **Investment decision:**

Capital Budgeting process – Cash Flow Estimation and measurement – Investment criterion – Methods of appraisal: Traditional Techniques and Discounted Cash Flow Methods - Capital rationing – Risk analysis in capital budgeting.

Unit 3: Financing decisions:

Concept of leverage – Types of Leverages –EBIT – EPS Analysis – Capital Structure – Determinants - Theories – Net Income approach – Net operating income approach – Traditional view – MM Hypothesis. Cost of Capital**:** Types of Cost of Capital - Weighted average Cost of capital.

Unit 4: **Dividend decisions:**

Kinds of dividends, Dividend Policy types, Dividend Theories - Walter's Model - Gordon's Model - M-M Hypothesis - Retained Earnings Policies - Bonus Shares.

Unit 5: Working capital management:
Concepts of working capital – Determinants of Working capital – Optimum level of Current assets – Liquidity vs. Profitability – Risk – Return tangle – Estimating working capital needs – Financing strategies of working capital – Inventory Management – Inventory Control Techniques - Receivables Management - Cash Management.

Practical Components:

- Students should learn the role of financial manager in modern business organisation.
- All the students should learn the methods of appraisal also risk analysis in capital budgeting.
- All students should solve previous examination papers for practice.
- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.

Reference Books

1. Brearley, Richard and Myers, Steward: Principles of Corporate Finance, New York, McGraw Hill.
2. Soloman, Ezra, Theory of Financial Management, Columbia Press.
3. James C. Van Horne, Financial Management and Policy, Prentice Hall of India.
4. Weston J. Fred and Brigham, Eugne F., Managerial Finance, Dryden Press.
5. Prasanna Chandra, Financial Management, Tata McGraw Hill.
6. Khan, M.Y. and Jain, Financial Management, Tata McGraw Hill.
7. Pandey, 1M, Financial Management, Delhi, Vikas Publishing House.
8. Ravi M. Kishore: Financial Management, Taxman.
9. Sudhirbhat, Financial Management, Excel Books.

B. Com -General

SEMESTER-VII/VIII

Type of Course: Major

COURSE: Financial management

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks (4x5=20)

13. Define wealth maximization.
14. What do you understand by the term "risk-return trade-off"?
15. What is the capital budgeting process?
16. What do you mean by capital rationing
17. Define leverage.
18. What is EBIT_EPS Analysis used for?
19. What is Walter's method?
20. Define working capital.

SECTION-B

Answer any **five** of the following questions. Each question carries **10** marks (5x10=50)

9 a) Discuss the role and responsibilities of a financial manager in modern business organizations

OR

b) What is the nature and objectives of financial management?

10 a) What are the traditional and discounted cash flow (DCF) methods of investment appraisal? Compare them**.**

OR

b) Explain how cash flows are estimated and measured for capital budgeting purposes

11. a) What is capital structure? Discuss the factors determining the capital structure of a company.

OR

b) Define the cost of capital. Explain the types of cost of capital.

12. a) What are the different kinds of dividends? Explain each briefly.

OR

b) Discuss Gordon's Model of dividend policy. How does it support the relevance of dividends

13. a) Discuss the key determinants of working capital requirements.

OR

b) Explain inventory management. What are the techniques of

inventory control?

SEMESTER-VII

COURSE 19: ACCOUNTING THEORY AND FINANCIAL REPORTING

Theory	Credits: 4	4 hrs/week

Course objectives:

By the end of the course, students will be able to explain fundamentals of accounting also different approaches of accounting theory. Learning of conceptual frame work, global initiative in financial reporting and value added statements.

Learning outcomes:

- To acquire knowledge about fundamentals of accounting, different approaches of accounting theory, accounting postulates, concepts and principles
- To learn about conceptual framework of financial reporting, its objectives and functions.
- To gain knowledge about management reports in companies Act, 2013
- To learn the limitations of Conventional financial statements, methods of accounting for changing prices
- To have thorough information about value added statements, benefits, market value and economic added shareholders.

Syllabus:

Unit 1: Fundamentals of accounting:

Meaning, Nature and significance, Classification, Evolution, Role and Users of Accounting and Accounting Theory, History of Accounting Thoughts. Approaches to Accounting Theory. Accounting Postulates, Concepts and Principles. (Theory only)

Unit 2: Financial Reporting:

Meaning - conceptual frame work - Evaluation –objectives – functions - financial reporting process - character sties of financial statements – global initiative in financial reporting. (Theory only)

Unit 3: Companies Act 2013:

Reporting requirements - National Financial Reporting Authority (NFRA) - Board of directors - director’s report – Business Responsibility Report – corporate governance reporting – corporate social reasonability reporting. (Theory only)

Unit 4: Accounting for Price level changes:

Introduction, Limitations of Conventional Financial Statements - Methods of Accounting for Changing Prices.

Unit 5: Developments in financial reporting:
Value added statements – Advantages and Limitations -Economic Value Added, Shareholders Value Added –uses; Market Value Added – Benefits and Limitations; Market Value Added Vs. Economic Value Added. (Simple problems and theory).

Practical components:

- The students can identify history of accounting and accounting postulates within accounting theory
- Analyse the objectives, evaluation and functions of financial reporting also global initiative in financial reporting
- Students should get information regarding companies act, how the act come into force from various sources.
- Students should form groups and visit small companies and get information about the human resource accounting is done and gain knowledge regarding the objectives and process of human resource from recruitment to performance of an employee.

Reference Books:

1. Advanced Accountancy- Vol.1 & 2 S.N.Maheswari, Vikas Publishing House Pvt. Ltd.
2. Practice In Accountancy- Vol.1& 2 Basu & Das, Ravindra library
3. Advanced Accountancy- Vol.1 & 2 Arulanandam and Raman, Himalaya Publication
4. Advanced Accountancy- Vol.1 & 2 R.L.Gupa and Radhaswamy, Sultan Chand & Co
5. Advanced Accountancy- Vol.1 & 2 Sp Jain and Kl. Narand, Kalyani Publications
6. Advanced Accountancy- Vol.1 & 2 Shukla & Grewal S.Chand Publications.
7. Financial Reporting- M.P.Vijay Kumar, Snow White Publications
8. Financial Reporting – B.D.Chaterjee, Taxman Publications
9. Financial Reporting - P.C. Tulsian, S. Chand Publications

Krishna University: Machilipatnam

B. Com - General **SEMESTER-VII/VIII** **Type of Course: Major**

COURSE: ACCOUNTING THEORY AND FINANCIAL REPORTING

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks. (4X5=20)

1. What are the main classifications of accounting?
2. Who are the primary users of accounting information?
3. Define financial reporting.
4. What are the key characteristics of financial statements?
5. What is the National Financial Reporting Authority (NFRA)?
6. What is meant by Business Responsibility Report?
7. State the limitations of conventional financial statements.
8. Define Economic Value Added.

SECTION-B

Answer all the following questions. Each question carries **10** marks. (5X10=50)

9. a) Explain the various approaches to accounting theory.

(OR)

b) Describe the main accounting concepts and principles with examples.

10. a) Discuss the functions and importance of financial reporting in business.

(OR)

b) Analyze the impact of global initiatives on financial reporting practices.

11. a) Discuss the reporting requirements prescribed by the Companies Act 2013.

(OR)

b) Analyze the significance of corporate social responsibility reporting under the Companies Act 2013.

12. a) Explain the various methods of accounting for changing prices.

(OR)

b) Describe the importance of accounting for price level changes in financial reporting.

13. a) Discuss the advantages and limitations of value added statements in financial reporting.

(OR)

b) Distinguish between Market Value Added and Economic Value Added.

SEMESTER-VII

COURSE 19A: FUNDAMENTALS OF FINANCIAL TECHNOLOGY

Theory	Credits: 4	4 hrs/week

Objectives:

- Link Describe banking and finance ecosystem and the role of consumers in shaping up current environment behavioral finance theories to technological advances in banking.
- Grasp the Fin-tech Platform and Technology
- Ways to analyse and evaluate what is driving technology innovation in Finance.
- How new technology impacts economies, markets, companies, and individuals

Learning Outcomes:

1. To be able to understand elements and principles of Fintech
2. To be able to understand the basics of Crypto currencies.
3. To be able to understand dynamics of block chain
4. To able understand the effect of Fintech in various sectors
5. To able understand the open banking.

Syllabus:

Unit 1: Introduction to Fin-tech

Evolution of Fin-tech across the world. Impact of digital disruption and innovations by Fin-tech on the Banking and Financial Sector

Unit 2: The Technology with Fin-tech

Understanding the associated technology with respect to Cloud, Blockchain &Crypto currencies, RoboAdvisors, Biometrics and IoT.

Unit 3: Fin-tech Trends

Understand the key Fin-tech trends which will disrupt the Financial Sector.

Unit 4: Fin-tech affecting different sectors

Learn the effects of Fin-tech on Payment Innovations, Health, Real-Estate, and Insurance Sector.

Unit 5: Open Banking and Digital Only Banking

Introduce the students to the transition to open banking and digital only banking, the technologies involved and the requirement for convenience and user experience.

Practical Components

- Students should learn the Fin-tech across the world and Fin-tech trends.
- All the students should learn the risk analysis in to open banking and digital only banking, the technologies involved
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams should discuss on Fin-tech affecting different sectors..
- Students should analyse the concept of Financial technology.

References:

1. Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, SlavaGomzin/ Universal Publishers, USA, Latest 1 ST Edition 2020

2. The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/ Apress, Latest 1 ST Edition 2020

Website Reference:

1. https://www.ibm.com/industries/banking-financial-markets/resources/omnichannelbanking-paper/

2. https://thefinancialbrand.com/111080/evolution-future-digital-banking-baastransformation/

Krishna University :: Machilipatnam

B.Com -General SEMESTER-VII Type of Course : Major

COURSE : FUNDAMENTALS OF FINANCIAL TECHNOLOGY

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. Define FinTech and explain its evolution.
2. What is Blockchain technology?
3. Mention any two recent FinTech trends that impacted financial services.
4. How does FinTech influence the Insurance sector?
5. Write a note on Crypto Currencies.
6. Explain the concept of Digital Only Banking.
7. What is the role of Biometrics in FinTech?
8. Define Open Banking and its significance.

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

9. a) Discuss the impact of digital disruption on the financial sector.

(OR)

b) Explain the evolution and stages of FinTech across the world.

10. a) Describe the technological components of FinTech including IoT and Biometrics.

(OR)

b) What are Robo-Advisors? How do they function in FinTech applications?

11. a) Explain the major FinTech trends that are disrupting traditional finance.

(OR)

b) Discuss how technology innovations are driving financial services.

12. a) Analyze the impact of FinTech on the Real-Estate and Health sectors.

(OR)

b) Describe how FinTech is revolutionizing payment systems.

13. a) What is Open Banking? Discuss its features and advantages.

(OR)

b) Explain the shift towards Digital Only Banking and its customer experience impact.

SEMESTER-VII

COURSE 20: TALLY WITH GST

Theory Credits: 4 4 hrs/week

Course objectives:

To know about the computerized accounting and accounting software Tally and Accounting of various vouchers, inventory and GST through Tally.

Learning outcomes:

- To introduce the students to Basic of Accounts and the usage of Tally for accounting purpose.
- To help students to work with well- known accounting software i.e. Tally Prime. Tally is an accounting package which is used for learning to maintain accounts.
- Students will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally Prime software.
- Demonstrate an understanding of various predefined inventory vouchers to suit the various business requirements and flexibility to create unlimited stock items, use simple to complex conversion units and generate invoices with the required information and dimensions.
- Demonstrate an understanding of how to maintain a payroll register .This helps to understand how to maintain management related information, statutory forms and reports in the prescribed formats such as: Pay Slip ,Payroll Statements, Attendance and Overtime Registers etc
- Develop the students use the Tally software, that helps to prepare Accounting, Payroll, Billing, Sales and Profit Analysis, Auditing Banking Inventory, Taxation such as GST, VAT, TDS, TCS etc

Syllabus:

Unit 1: Introduction to Computerized Accounting:

Introduction to Computerized Accounting – Meaning and Scope – Features of Computerized Accounting - Advantages and Limitations of Computerized Accounting – Computerized Accounting VS Manual Accounting – Accounting Software – Types of Accounting Software.

Unit 2: Accounting Software Tally:
Features of Tally – Tally Configuration - Tally Screen Components – Company Creation, Alter and Delete – Company features – Configuration – Group Company – Creating and Altering GROUP A Company – Processing Transactions in Tally – Tally Groups and sub Groups – Group Creation, Alter and Delete –– Managing Groups - Ledgers – Creation, Alter and Delete Ledgers.

Unit 3: Accounting Vouchers:
Recording of Transactions – Voucher Types – Payment Voucher – Receipt Voucher – Contra Voucher – Sales Voucher – Purchase Voucher – Journal Voucher – Creation, Alteration and Deletion of Vouchers – New Voucher Types – Display Vouchers – Create, Alter and Delete Foreign Currencies – Voucher entry using foreign currencies.

Unit 4: Accounts with Inventory:
Introduction to inventory – Inventory Methods – Units of Measurement Creation, Alter and Delete – Stock Groups – Creation, Display, Alter and Deletion of Stock Groups – Stock Items – Create, Alter, Display and Deletion of Stock Items – Stock Valuation methods – FIFO, LIFO, Average stock level, Minimum Level and Maximum Level – Creation of Sales order and Purchases Order – Rejection In and Rejection Out – Manufacturing journal – POS Invoice -- Creation of Cost Centers – Creation of Godown.

Unit 5: Taxes and Report Generation:
Enabling TDS/TCS and GST --- GST configuration at Company level, Stock group level and stock item level – GST Ledgers creation – Voucher entry using GST -- Financial Reports in Tally – Trial Balance - Trading and Profit and Loss Account – Balance Sheet – Bank Reconciliation Statement - Stock Summary Report – Ratio Analysis – Funds Flow Statement – Godown summary Report – Statutory Reports – GST, TDS Reports – Job costing using Tally,

Practical Components:

- Students should practice Tally vouchers and company creation in tally software
- Identifying different transactions along with correct voucher entries, identifying heads of incomes and expenses also assets and liabilities.
- Practice on latest provision examples which include TDS and GST
- All students should attend the practical sessions to generate financial reports.

Reference Books:

1. Tally, C.NellaiKannan, Nels Publications, 2009, 2nd Edition, New Delhi.
2. Asok K. Nadhani, Tally.ERP 9, BPB Publications, 2010, 1st Edition, New Delhi.
3. Tally 9, Dr.K.Kiran Kumar, Sri Laasya Publications, 2009, 2nd Edition, New Delhi.

Krishna University: Machilipatnam

B. Com - General SEMESTER-VII/VIII Type of Course: Major

COURSE: TALLY WITH GST

TIME: 3 HOURS MAX. MARKS: 70

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks. (4X5=20)

9. What is the scope of Computerized Accounting?
10. Distinguish between Manual Accounting and Computerized Accounting.
11. What are the key features of Tally software?
12. What are Tally screen components?
13. Write a short note on the journal voucher.
14. How do you enter vouchers using foreign currencies in Tally?
15. What is a manufacturing journal and POS invoice?
16. Write the steps to configure GST in Tally.

SECTION-B

Answer all the following questions. Each question carries **10** marks. (5X10=50)

9. a) What is Computerized Accounting? And discuss the advantages and limitations of computerized accounting.

(OR)

b) What is accounting software? And explain the types of accounting software.

10. a) Explain the process of creating, altering, and deleting a company in Tally.

(OR)

b) Discuss the procedure for creating, altering, and deleting groups and ledgers in Tally.

11. a) Explain the various types of vouchers available in Tally.

(OR)

b) Describe the steps to create, alter, and delete vouchers in Tally. How can vouchers be customized or displayed?

12. a) Discuss different stock valuation methods in Tally.

(OR)

b) Describe the process of creating sales orders, purchase orders, and managing rejections.

13. a) Explain how GST ledgers are created and used for voucher entries in Tally.

(OR)

b) Explain the process of generating and interpreting financial reports in Tally.

SEMESTER-VII

COURSE 20A: INVESTMENT MANAGEMENT

Theory | Credits: 4 | 4 hrs/week

Course objectives*:*
Understand different investment alternatives in the market • Understand how securities are traded in the market • Be able to analyze and price different securities • Be able to manage a portfolio • Understand basics in derivative

Learning Outcomes:

- The course introduces the concepts of investment.
- The course aims to give investment planning decisions and modern investment alternatives.
- Different topics such as risks and valuation of investment are to be discussed.
- In this course, we will also examine the time value of money, equity and bond valuation.
- The other important topics discussed in this course are primary and secondary market and fundamental analysis of the investment.

Syllabus:

Unit 1: Investment:

Investment – Primary and Secondary Objectives – Investment vs. Speculation- Investment Process – Investment Information- Personal financial planning – Risk Profiling.

Unit 2: Investment Risk:
Systematic & Unsystematic risks – Calculation of risk – Probability & Non-probability risks – Investment Return – Capital and Revenue Return – Calculation of Returns.

Unit 3: Investments:
Bank deposits, post office savings scheme, NBFC deposits, Gold and silver, Real Estate, Equity shares, Bonds and Government securities, Mutual funds, life insurance, Tax Savings, Derivatives & Modern Investment alternatives.

Unit 4: Time value of Money:
Time value of Money – Present Value Interest Factor - Present Value Interest Factor Annuity - Future Value Interest Factor - Future Value Interest Factor Annuity – Equity Valuation – Bond Valuation – Yield to Maturity – Problems in Valuation of Investment.

Unit 5: Primary vs. Secondary Market:
Primary vs. Secondary Market Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Financial Analysis

Practical Components:

- Students should learn the basics of investment and differences between investment and speculation.
- All the students should learn the systematic risk and unsystematic risk also how to calculate the risks.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams should discusson different types of deposits.
- Students should analyse the concept of time value of money.

Reference Books

1. Rustagi R P, Investment Analysis & Portfolio Management, Sultan Chand & Sons, New Delhi.
2. Pandian Punithavathy Security Analysis & Portfolio Management, Vikas Publishers, New Delhi, 2010.
3. Chandra Prasanna, Investment & Portfolio Management, Tata McGraw-Hill, New Delhi, 2011
4. Natarajan, Investment Management, Margham Publishers, Chennai, 2012.

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B.Com -General SEMESTER-VII Type of Course : Major

COURSE : INVESTMENT MANAGEMENT

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. Define Investment. Distinguish between Investment and Speculation.
2. What is Risk Profiling in financial planning?
3. Differentiate between Systematic and Unsystematic risk.
4. What are the modern investment alternatives available to investors?
5. Explain Present Value Interest Factor and its application.
6. What is Yield to Maturity (YTM)?
7. Write a short note on Fundamental Analysis.
8. Distinguish between Primary Market and Secondary Market.

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

9. a) Explain the objectives of investment and describe the investment process.

(OR)

b) What are the sources of investment information and how are they useful in personal financial planning?

10. a) Define different types of risks in investment. How is risk measured?

(OR)

b) (b) b) Explain Capital and Revenue Return. How are investment returns calculated?

11. a) Describe various traditional and modern investment alternatives.

(OR)

b) Discuss the role of Mutual Funds and Tax Saving Instruments in an investment portfolio.

12. a) Explain the Time Value of Money and its relevance in investment analysis.

(OR)

b) Discuss Equity and Bond Valuation with examples. What is YTM?

13. a) Differentiate between Primary and Secondary Markets. Explain their functions.

(OR)

b)What is Fundamental Analysis? Discuss economic, industry, and company analysis.

SEMESTER-VIII

COURSE 21: ADVANCED COST AND MANAGEMENT ACCOUNTING

Theory	Credits: 4	4 hrs/week

Course objectives:
***C**ritically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques; demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.

Learning outcomes:

- Identifying the cost unit of transport undertaking and analyses of operating costs
- 4To learn and solve problems about principle ledgers and overheads valuation
- To gain knowledge about reconciliation of cost and procedure for reconciliation
- To solve the budgeting methods and learn about kinds of budgets.
- To learn how to solve working capital problems and understand the process.

Syllabus:

Unit 1: Operating costing:

Introduction- Analysis of operating costs – Cost unit for transport undertaking- Cost ascertainment.

Unit 2: Cost control accounts:
Principle ledgers – Principle accounts – Treatment of over and under absorption of overheard – Important journal entries.

Unit 3: Reconciliation of Cost and Financial Accounts:
Reconciliation Meaning – Reasons for difference in reporting profits - Procedure for Reconciliation – Preparation of reconciliation statement.

Unit 4: Budgetary Control:
Meaning – need – difference between budget and forecast. Budgetary control: Definition - objectives- features – advantages - limitations. Organization for budgetary control: Budget manual - budget period - key factor. Classification of budgets. Preparation of budgets: Sales budget –production budget – purchase budget – cash budget – master budget – flexible budget - zero base budget. Performance Budget.

Unit 5: Working capital Management:
Meaning – Concept and classification of working capital – factors determining working capital requirement – Estimation of working capital.

Practical Components

- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All students should be involved in the group activity like quiz regarding treatment of different under or over absorption of overheads.
- All students should solve previous examination papers for practice.

Reference Books:

1. Cost accounting by Jain and Narang, Kalyani Publications
2. Cost accounting M.N.Arora, Himalaya Publications
3. Advanced cost accounting – J.Made Gowda, Himalaya Publications
4. Financial management - Sashi K Gupta,. Anuj Gupta, Kalyani Publications
5. Financial Management - Dr. D. Surya Chandar Rao, Dr.P.Venu Gopal, Dr.G.V.S.R.N.S.A.Sastry and J. Ambica, Himalaya Publications

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B.Com -General

SEMESTER: VIII

Type of Course : Major

COURSE 21: Advanced Cost And Management Accounting

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4X5=20)

1.What is operating costing?

2. Name any two industries where operating costing is applied.

3.What is meant by under-absorption of overheads, and how is it treated in cost accounting?

4. Distinguish between Principal Ledger and Principal Accounts in cost control systems.

5.What is meant by the reconciliation of cost and financial accounts?

6.State two reasons why there may be a difference between cost accounts and financial accounts.

7.What is budgetary control, and how does it help in managing business finances?

8.What is the primary objective of working capital management?

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5X10=50)

9a) Explain the features and objectives of operating costing.

(OR)

b) A transport company operates a bus on a 100 km route. The bus makes a round trip (up and down) daily for 25 days in a month. The seating capacity is 40 passengers. The average occupancy is 80%.

The monthly expenses are as follows:

Expense Category	**Amount (₹)**
Diesel	15,000
Driver's Salary	10,000
Conductor's Salary	8,000
Repairs and Maintenance	5,000
Insurance and Taxes	2,000
Depreciation	3,000

Other Overheads 2,000

Calculate:

1. Total passenger-km per month.

2. Operating cost per passenger-km.

3. Fare to be charged per passenger to earn 20% profit on cost.

10a) Explain the concept of Cost Control Accounts, their purpose, and how they are used to monitor and control costs within an organization.

(OR)

b) A factory's estimated overheads for the year are Rs. 2,40,000, and the estimated direct labour hours are 30,000 hours. During the year, the factory worked 28,000 direct labour hours and the actual overheads incurred amounted to Rs. 2,10,000.

You are required to:

1. Calculate the predetermined overhead absorption rate.

2. Determine whether overhead is over or under absorbed and by how much.

3. Show the necessary journal entries for recording and adjusting the overhead.

11a) Explain the meaning, reasons, and importance of reconciliation of cost and financial accounts. How is the reconciliation statement prepared?

(OR)

b) A company's cost ledger shows the following balances for the month of April:

Raw Materials Used: ₹50,000

Direct Labor: ₹30,000

Manufacturing Overheads Applied: ₹20,000

Cost of Goods Manufactured: ₹95,000

The financial accounts show:

Raw Materials Purchased: ₹55,000

Opening Raw Materials Inventory: ₹10,000

Closing Raw Materials Inventory: ₹15,000

Factory Wages (Direct Labor): ₹32,000

Factory Overhead Expenses: ₹18,000

Finished Goods Inventory (Opening): ₹12,000

Finished Goods Inventory (Closing): ₹10,000

Cost of Goods Sold as per Financial Books: ₹97,000

You are required to

Reconcile the cost ledger and financial accounts by preparing a reconciliation statement.

12a) "Explain the concept of budgetary control. Discuss the key steps involved in implementing budgetary control in an organization."

(OR)

b) The sales budget for June for a company is 15,000 units at ₹25 per unit. The production cost budget per unit is:

Raw materials: ₹7

Labour: ₹4

Variable overhead: ₹2

Fixed overhead: ₹20,000 per month

Actual sales were 14,500 units, and actual costs were:

Raw materials: ₹105,000

Labour: ₹60,000

Variable overhead: ₹29,000

Fixed overhead: ₹22,000

You are required:

Calculate the flexible budget and cost variances.

13a) Explain the concept of Working Capital Management. Discuss its important factors affecting working capital requirements.

(OR)

13 b) M/s Paragon Industries, a manufacturing concern, plans to produce 1,20,000 units next year (the plant works evenly throughout the year). The estimated cost and selling data per unit are:

Element	**₹/unit**
Raw material	50

Direct labour	20
Manufacturing overheads (variable)	30
Cash cost of production	100
Depreciation (non-cash, included in o/heads)	10
Total cost of production	110
Profit	10
Selling price	120

Additional information (all averages are uniform over the year):

Item	**Holding / Lag**
Raw-material inventory	1½ months consumption
Work-in-process	1 month (raw material 100 %; labour & o/heads 50 %)
Finished-goods inventory	1 month cash cost of production
Debtors	2 months' sales (goods leave FG store at cost, are sold on 100 % credit)
Creditors for raw material	1 month credit
Wages lag	½ month
Variable overhead lag	1 month
Desired cash balance	₹2,00,000
Safety cushion on computed net working capital	20 %

You are required to

Compute required Working Capital.

SEMESTER-VIII

COURSE 21A: INTERNATIONAL FINANCIAL SYSTEM

Theory	Credits: 4	4 hrs/week

Course objective*:* To enlighten the student with the concept of international trade, balance of payments and foreign exchange markets.

Learning Outcomes:

- To understand the terms and theories of international trade
- To ensure the knowledge about balance of payments, importance also accounting principles in BOP
- To learn about foreign exchange markets, understanding SPOT and forward rates
- To gain knowledge about exchange rate discrimination
- To understand various instruments like Euro currencies etc.,

Syllabus:

Unit 1: Introduction:

International trade- its importance – theories of international trade –theory comparative costs – classical theory, absolute advantage, Hecksher – Ohlin Theory, Free trade v/s Protection Barriers to Foreign trade, Tariff and Non Tariff Barriers.

Unit 2: Balance of payment:
Meaning of BOP, Components of BOP – Importance of BOP – Meaning of Deficit and surplus – equilibrium – disequilibrium and adjustments – methods of correcting disequilibrium – accounting principles in BOP.

Unit 3: Foreign Exchange Markets:
Define Foreign exchange markets – its structure – settlement system –exchange rate – Participants, understanding SPOT and forward rates, foreign exchange quotations- Premium and discount in forward market- cross rates- inverse rates and arbitrage.

Unit 4: Exchange rate discrimination:
Determination under gold standard and paper standard- factors affecting exchange rates – purchasing power parity theory- demand and supply theory- equilibrium rate of exchange – fluctuating v/s. fixed exchange rates, exchange control- exchange control- objectives of exchange control.

Unit 5: Instruments:

ADR- GDR- Euro currencies- International commercial papers. International Financial institutions – Introduction to IMF – Importance –Functions and significance.

Practical Components

- Students should learn the concept of International trade and their theories
- Analyse the foreign exchange markets who are the participants and understanding of SPOT and forward rates by observing stock exchange sites.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make collect information regarding the companies in ADR, Euro currencies through search engines.
- Students should analyse the overview of fluctuating and fixed exchange rates.

Reference Books

1. International Economics: Theory and Policy, Paul Krugman
2. The Economics of Exchange Rates, Lucio Sarno, Mark P. Taylor
3. International Finance, G.Shailaja, Universities Press
4. International Finance, Maurice D. Levi, Routledge Taylor & Francis Group

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B.Com -General SEMESTER-VIII Type of Course : Major

COURSE : International Financial System

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

9. Explain the concept of comparative advantage in international trade
10. Discuss the difference between free trade and protectionism.
11. What is the meaning of a balance of payments deficit
12. Explain the methods of correcting a balance of payments disequilibrium
13. Define foreign exchange markets and their structure.
14. Explain the concept of SPOT and forward rates in the foreign exchange market
15. Discuss the factors that affect exchange rates in the global economy
16. What are ADRs and GDRs in international finance

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

9. a) Compare and contrast the classical theory of international trade with the Hecksher-Ohlin theory.

(OR)

b) Describe the various barriers to foreign trade and their impact on the global economy

10. a) Discuss the importance of the balance of payments in the context of international trade.

(OR)

b) Explain the accounting principles involved in maintaining a balance of payments equilibrium.

11. a) Discuss the role of exchange rates in the foreign exchange market and how they are determined.

(OR)

b) Explain the concept of arbitrage in the foreign exchange market and its implications for international trade.

12. b) Compare and contrast the purchasing power parity theory with the demand and supply theory of exchange rates

(OR)

b) Describe the objectives and significance of exchange controls in the context of international trade.

13. a) Explain the concept of Euro currencies and their importance in international trade.

(OR)

b) Discuss the functions and significance of international financial institutions like the IMF in promoting economic stability and growth.

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SEMESTER-VIII

COURSE 22: ADVANCED FINANCIAL ACCOUNTING

Theory	Credits: 4	4 hrs/week

Course objective:

Prepare you to analyse, interpret, and use financial statements effectively, both from a general manager and from an investor perspective

Learning outcomes:

- To obtain knowledge about the procedure for the preparation of deficiency account by an insolvent person also the differences between statement of affairs and balance sheet.
- To learn process of accounting of royalty accounts
- To gain knowledge about various methods of branch accounts and their preparation in head office and branch books.
- To gain knowledge of types of investment and their valuation also preparation of investment accounts.
- To analyse the expenses and their treatment in preparation of departmental profit and loss account.
- To observe the differences between branch accounts and departmental accounts.

Syllabus:

Unit 1: Insolvency accounts: Introduction:

Insolvency procedure- statements and lists to be prepared by the insolvent – statement of affairs and deficiency a/c - distinction between a balance sheet and a statement of affairs

Unit 2: Royalty Accounts:

Introduction – Accounting entries in the books of lessee and lessor – Sub lease (Theory and Problems)

Unit 3: Investment accounting:

Introduction- Cum dividend and ex – dividend transaction – Cum – interest and ex interest transactions- Brokerage and expenses- accounting entries of cum dividend/ interest purchase and sale- ex dividend/ interest purchase and sale- bonus and rights issue- closing of investment accounts. (Theory and Problems)

Unit 4: **Branch Accounts:**

Objectives and features-books of accounts-methods of accounting- Debtors system & stock and debtors system.

Unit 5: Departmental Accounts:

Need-Features-Basis of allocation of expenses, treatment of interdepartmental transfer-preparation of departmental trading profit and loss account- differences between Branch Accounting and Departmental Accounting

Practical Components

- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All students should be involved in the group activity like quiz regarding basis of apportion of expenses and incomes in profit or loss prior to incorporation
- All students should solve previous examination papers for practice

Reference Books:

1. Advanced Accountancy- Vol 2 S.N.Maheswari, Vikas Publishing House Pvt. Ltd.
2. Practice In Accountancy- Vol 2 Basu & Das, Ravindra library
3. Advanced Accountancy- Arulanandam And Raman, Himalaya Publication
4. Advanced Accountancy- Vol.1&2 R.L.Gupa and Radhaswamy, Sultan Chand & Co
5. Advanced Accountancy- Vol 1&2 Sp Jain and Kl. Narang, Kalyani Publications
6. Advanced Accountancy- Vol 1&2 Shukla & Grewal , S.Chand Publications.

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B.Com -General

SEMESTER-VIII

Type of Course : Major

COURSE 22: Advanced Financial Accounting

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any four of the following question. **(4X5=20)**

1.What is the purpose of preparing a statement of affairs in insolvency?

2. State any two differences between a balance sheet and a statement of affairs.

3.What is a minimum rent in a royalty agreement?

4. Who is a sub-lessee in royalty accounts?

5.What is the difference between cum-dividend and ex-dividend?

6. Define brokerage and its accounting treatment in investment accounting.

7.What is the main objective of branch accounting?

8.What is the purpose of preparing separate departmental accounts in an organization

SECTION-B

Answer any five of the following question. **(5X10=50)**

9(a) Explain the procedure to be followed when a person is declared insolvent.

(OR)

b) The following is the statement of Mr. X who has been declared insolvent:

Liabilities	₹	Assets	₹
Creditors	50,000	Cash	5,000
Bills Payable	10,000	Debtors(estimated to realize ₹15,000)	25,000
Loan	20,000	Stock (realizable value ₹10,000)	20,000
Capital	?	Furniture (estimated ₹5,000)	15,000

Prepare: a) Statement of Affairs. b) Deficiency Account

10a) Explain the accounting treatment of royalty in the books of the lessor and the lessee. Also, briefly describe the treatment in case of sub-leasing.

(OR)

b)) A lease is taken by A from B with a royalty of ₹5 per unit, minimum rent ₹10,000. Short workings can be recovered over 2 years. Units produced:

Year 1: 1,200 units Year 2: 2,000 units Year 3: 2,500 units

Show the Royalty Account and Short workings Account in the books of the lessee.

11a) Explain how investment accounts are maintained, and discuss the accounting treatment for bonus shares, right shares, cum-interest, and ex-interest transactions.

(OR)

b) On 1st April 2023, X purchased 1,000 equity shares of ₹10 each in ABC Ltd. at ₹20 per share cum-dividend. Dividend declared is 20%. Brokerage 1%. On 30th June 2023, X sold 500 shares at ₹25 each ex-dividend, brokerage 1%.

Prepare Investment Account for the year ending 31st March 2024.

12a) Explain the features of branch accounting. Describe the Debtors system and Stock & Debtors system.

(OR)

b) Head Office sent goods worth ₹50,000 to its branch at cost. Branch made cash sales of ₹40,000 and credit sales of ₹30,000. Expenses at branch ₹10,000. Cash received from debtors ₹20,000. Prepare Branch Account in the books of Head Office under the Debtors System.

13a) Explain the objectives and advantages of departmental accounting. How are common expenses allocated among departments?

(OR)

b) ABC Ltd. has two departments – Department A and Department B. The following information is provided for the year ending 31st March 2025:

Particulars (₹)	Dept. A (₹)	Dept. B
Sales	2,00,000	1,50,000
Opening Stock	30,000	20,000

Purchases	1,20,000	90,000
Closing Stock	40,000	30,000
Wages	20,000	15,000
General Expenses (₹10,000)	?	?

Additional Information:

Rent is to be apportioned in the ratio of floor area: Department A – 3,000 sq. ft., Department B – 2,000 sq. ft.

General expenses are to be apportioned in the ratio of sales.

Prepare a Departmental Trading and Profit & Loss Account for the year ending 31st March 2025.

SEMESTER-VIII

COURSE 22A: FINANCIAL REPORTING

Theory	Credits: 4	4 hrs/week

Course objectives:
To provide information about the financial position, performance and changes in financial position of an enterprise that is useful to a wide range of users in making economic decisions.

Learning outcomes:

- To learn about introduction of financial reporting, concept, advantage and disadvantages also objectives
- To understand the scope and modes of restricting competitive advantage
- To evaluate the consolidated financial statements of holding and subsidiary companies
- To gain knowledge on valuation of shares
- To gain knowledge on corporate financial accounting, new trends in accounting and accounting standards.

Syllabus:

Unit 1: Financial Reporting:

Concept, objectives, uses, purpose of financial reporting & specific purpose of report- difficulties in corporate reporting – issues and problems with special reference to published financial statements.

Unit 2: Corporate Restructuring:
Scope and modes of restructuring competitive advantage – various types corporate restructuring strategy.

Unit 3: Consolidated Financial Statements of holding& subsidiary Companies:
Purposes of consolidated financial statements, Consolidation procedures – minority interests, Goodwill, Treatment of pre-acquisition and post-acquisition profit- balance sheet.

Unit 4: Valuation of Shares:
Need for valuation of shares, factors effecting value of shares - methods of valuation of shares: valuation of goodwill: need and methods – normal profit method, super profit method, and capitalization method.

Unit 5: Corporate Financial Accounting:

Objectives scope role of corporate accountant, analysis &interpretation of financial statements, accounting standards. New trend in accounting: human resources accounting, environmental accounting, social responsibility accounting (Theory only).

Practical components:

- Students should learn the concept of objectives of financial reporting with reference to published financial statements
- Analyse the scope and modes of various types of corporate restructuring strategy with real environment.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make collect information regarding different top companies who have subsidiary companies.
- Students should analyse the overview of valuation of shares.

Reference Books

1. R.S.N. Pillai, Bagarathi & Suma, Fundamentals of Advanced Accounting, Vol1, S Chand, New Delhi.
2. Nehru J. Financial Reporting by diversified companies vision Books, New Delhi.
3. Hawkins David Financial Statements corporations Dow Jones-Irwin Homewood1973.
4. S.P Jain & K.L Narang, Corporate accounting, Kalyani publishers.
5. S.P Jain & K.L Narang, Advanced corporate accounting, Kalyani publishers

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B.Com -General SEMESTER-VIII Type of Course : Major

COURSE : FINANCIAL REPORTING

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. What are the objectives of financial reporting?
2. What are the difficulties in corporate reporting
3. What is the scope of corporate restructuring?
4. Name various types of corporate restructuring strategies.
5. What are the purposes of consolidated financial statements?
6. Explain minority interests in consolidated financial statements.
7. Why is the valuation of shares important?
8. What are the objectives of corporate financial accounting?

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

14. a) Discuss the purpose of financial reporting and its importance in decision-making.

(OR)

b) Explain the issues and problems with published financial statements.

15. a) Discuss the modes of restructuring for achieving a competitive advantage.

(OR)

b) Explain the importance of corporate restructuring in improving organizational efficiency.

16. a) Discuss the consolidation procedures involved in preparing consolidated financial statements

(OR)

b) Explain the treatment of pre-acquisition and post-acquisition profits on the balance sheet.

17. b) Discuss the factors affecting the value of shares and the methods of valuation used.

(OR)

b) Explain the valuation of goodwill and the methods used, such as the normal profit method and super profit method.

18. a) Discuss the analysis and interpretation of financial statements and the importance of accounting standards

(OR)

b) Explain the new trends in accounting, such as human resources accounting, environmental accounting, and social responsibility accounting

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SEMESTER-VIII

COURSE 23: CORPORATE REPORTING

Theory	Credits: 4	4 hrs/week

Course objective:
To know the professional behaviour and compliance with accounting standards also performance reporting, group accounting including statements and effect of changes in accounting standards.

Learning outcomes:

- This course builds on the concepts, conventions and principles introduced in Financial Accounting and Financial Reporting.
- This course is designed to give learners a thorough grounding in the practical and theoretical aspects of financial reporting at an advanced level.
- The course aims to enable the learner to analyse and evaluate the financial statements of both individual and group entities.
- To develop the learner's critical understanding of the current issues in financial reporting, including the professional and ethical duties of an accountant.
- Understanding of performance measurement and social reporting.

Syllabus:

Unit 1: Professional behaviour:

Professional behaviour and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behaviour, Social responsibility, The applications, strengths and weaknesses of an accounting framework. Critical evaluation of principles and Practices

Unit 2: Performance reporting:
Performance reporting - Non-current assets, Financial instruments, Leases, Segment reporting, Employee benefits, Income taxes, Provisions, contingencies and events after the reporting date, Related parties, Share-based payment, Reporting requirements of small and medium-sized entities (SMEs)

Unit3: Group accounting:
Group accounting including statements of cash flows, Continuing and discontinued interests, Changes in group structures, Foreign transactions and entities, Financial reporting in specialized, not-for-profit and public sector entities, Entity reconstructions

Unit 4: The effect of changes in accounting standards:
The effect of changes in accounting standards on accounting systems, Proposed changes to accounting standards, The creation of suitable accounting policies, Analysis and interpretation of financial information

Unit 5: Measurement of performance:
Environmental and social reporting, Convergence between national and international reporting standards, Current reporting issues**.**

Practical components:
- All students should form into groups for group discussions on proposed standards their effect in accounting.
- Students should gain knowledge on different type of entities like SME also visit some SME to understand the procedure and requirements to start a SME.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All students should form into groups and discuss about the different adjustments in foreign transactions and entities, not-for-profit and public sector entities.

Reference Books

1. Corporate Reporting, Study Text, ACCA Study Text, Kaplan Publishing
2. ACCA Advanced Financial Reporting, BPP Learning Media
3. Advanced Financial Reporting, ICAI
4. Corporate Financial reporting textbook by ICMAI latest edition
5. Financial accounting and reporting by Barry Elliott and Jamie Elliott, Prentice Hall

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B. Com - General **SEMESTER-VII/VIII** **Type of Course: Major**

COURSE: Corporate reporting

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks. (4X5=20)

1. What is professionalism in the work place?
2. Define work ethic and its importance?
3. What is performance reporting, and why is it important?
4. How often should performance reports be generated?
5. What is group accounting, and why is it necessary?
6. Define continuing and discontinued operations?
7. How do changes in accounting standards affect accounting systems and processes?
8. Define social reporting and its significance.

SECTION-B

Answer any five of the following questions. Each question carries 10 marks (5x10=50)

9. a) Explain the ethical requirements of corporate reporting.

OR

b) Describe the significance of an accountability and social responsibility in professional behavior?

10. a) Discuss the importance of setting clear goals and objectives in performance reporting?

OR

b) Explain the reporting requirements of small and medium sized entities'

11. a) Explain accounting treatments for discontinued operations.

OR

b) Discuss Financial reporting requirements for non-profit entities.

12. a) Discuss the potential impacts of changes in accounting standards in financial reporting, including the effects on financial statements and key performance indicators.

OR

b) Explain how companies can prepare for proposed changes to accounting standards.

13. a) Discuss the importance of environmental reporting and its impact on stake holders.

OR

b) Describe the impact of current reporting issues on financial reporting and stake holders

SEMESTER-VIII

COURSE 23A: BEHAVIOURAL FINANCE

Theory	Credits: 4	4 hrs/week

Course objective:
To enlighten the student with the concepts of behavioural finance, behavioural corporate finance and investment decisions.

Learning outcomes:

- To learn about basics of behavioural finance.
- To understand the expected utility theory and decisions making under risk and uncertainty
- To gain knowledge of behavioural factors and financial markets
- To learn behavioural corporate finance and corporate decisions
- To understand about decision making related to risks.

Syllabus:

Unit 1: Introduction to Behavioural finance:

Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting

Unit 2: Utility/ Preference Functions:
Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.

Unit 3: Behavioural Factors and Financial Markets:
The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Market Predictability –The Concept of limits of Arbitrage Model - Asset management and behavioural factors - Active Portfolio Management:. - Fundamental information and technical analysis – the case for psychological influence.

Unit 4: Behavioural Corporate Finance:
Behavioural factors and Corporate Decisions on Capital Structure and Dividend Policy -. Systematic approach to using behavioural factors in corporate decision making--External Factors

and Investor Behaviour: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psychophysiology and emotional regulation.

Unit 5: Emotions and Decision:
Making, Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.

Practical Components:

- Students should learn the concept of objectives of behavioural finance and investment decision cycle.
- Analyse the scope of expected utility theory and rational thought.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make collect information regarding market predictability and concept of limits of arbitrage model.
- Students should analyse the types of emotions and decision.

Reference Books

1. Behavioural Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
2. Understanding Behavioral Finance by Ackert
3. The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition)
4. What Investors Really Want - Learn the lessons of behavioral Finance, Meir Statman, McGraw-Hill
5. Handbook of Behavioral Finance – Brian R. Bruce
6. Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
7. Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10-15

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B.Com -General **SEMESTER-VIII** **Type of Course : Major**

COURSE : BEHAVIOURAL FINANCE

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any four of the following question. Each question carries 5 marks (4*5=20)

1. Define Behavioural Finance and explain its scope.
2. What is Anchoring in behavioural finance?
3. Explain the Expected Utility Theory in decision making.
4. What do you understand by the Efficient Market Hypothesis?
5. What is the influence of behavioural factors on capital structure decisions?
6. Explain the role of external factors in corporate decision making.
7. What is meant by emotional regulation in risk perception?
8. How do personality traits affect risk attitudes?

SECTION-B

Answer any five of the following question. Each question carries 10 marks (5*10=50)

9. a) Define behavioral finance. Discuss the investment decision cycle and types of judgment under uncertainty.

(OR)

b) Explain representativeness, anchoring, and discounting biases in behavioural finance.

10. a) Describe the Expected Utility Theory and its relevance in decision making under risk.

(OR)

b) Discuss the concept of rationality in investor behavior and market efficiency.

11. a) What is the role of behavioural factors in asset management and financial markets?

(OR)

b) Explain the limits of arbitrage and psychological influences in technical analysis.

12. a) How do behavioural factors affect corporate decisions related to capital structure and dividend policy?

(OR)

b) Discuss the role of external factors and emotional regulation in corporate decision making.

13. a) Explain neurophysiology of risk taking and emotional mechanisms behind it.

(OR)

b) How do personality traits affect risk-taking attitudes in different financial domains?

SEMESTER-VIII

COURSE 24: STRATEGIC COST MANAGEMENT

Theory	Credits: 4	4 hrs/week

Course objectives:
This basic objective of the course is to provide strategic cost information and Techniques and their application to 'efficient and effective' business decisions.

Learning outcomes:
- To understand about the cost drivers, concepts and their allocation and apportionment
- Evaluate various cost techniques and methods
- To gain knowledge regarding uniform costing and its objectives, pros and cons
- To familiarize about transfer pricing and its use
- To know the theory of constraints and problems regarding target costing.

Syllabus:

Unit 1: Introduction to Strategic Cost Management:
Basic Cost Concepts, Cost Drivers, Cost allocation and apportionment – Strategic Analysis and Strategic Cost Management.

Unit 2: Cost Management Systems:
Job Costing – Process Costing – Joint Products – Strategic Profitability Analysis – Pricing Decisions and Cost Management.

Unit-3: Uniform costing and inter firm comparison:
Meaning- Objectives – Advantages, limitations of uniform costing and inter firm comparisons.

Unit 4: Responsibility accounting and transfer price:
Meaning- significance – prerequisite- responsibility – responsibility centre and their types – advantages of responsibility accounting – Transfer price – transfer pricing methods.

Unit 5: Contemporary Cost Management:
Target Costing – Theory of Constraints – Life cycle Costing – Management Control and Strategic Performance Measurement.

Practical Components:
- Students should learn the concept of cost drivers so that it helps mostly in problem solving

- All the students should involve in group activity like quiz for apportionment and allocation of cost from respected drivers
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams for the group discussions how the strategic cost management should be effective and what are the effects in the present day environment

Reference Books:

1. Jawaharlal, Cost Accounting, Tata McGraw Hill, Second Edition, 1999.
2. Nigam and Jai, Cost Accounting Principles and Practice, Prentice Hall of India Publishers, 2000.
3. Blocher, I., Chen, Lin, Cost Management: A Strategic Emphasis, McGraw Hill, 1999
4. 4.Herngren, Datar and Foster, Cost Accounting: A Managerial Emphasis, Pearson Education, Eleventh Edition, 2003
5. Advanced cost accounting, J Made Gowda, Himalaya Publishing house.

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B. Com - General **SEMESTER-VII/VIII** **Type of Course: Major**

COURSE: STRATEGIC COST MANAGEMENT

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks. (4X5=20)

17. Explain the significance of cost drivers.
18. What is job costing?
19. What are the factors influencing pricing decisions in cost management?
20. Write a short note on Uniform Cost Manual.
21. State the limitations of inter-firm comparison.
22. Mention the advantages of responsibility accounting.
23. Define the theory of constraints.
24. What is Kaizen costing?

SECTION-B

Answer all the following questions. Each question carries **10** marks. (5X10=50)

9. a) Distinguish between cost allocation and cost apportionment.

(OR)

b) Define strategic cost management. And explain its key components.

10. a) Discuss the methods of allocating joint costs among joint products and their impact on profitability analysis.

(OR)

b) Describe the steps involved in strategic profitability analysis.

11. a) Define Uniform Costing. Explain its advantages and limitations.

(OR)

b) Discuss how inter-firm comparison facilitates cost control and efficiency improvement in an industry

12. a) Explain the different types of responsibility centres and their roles in performance measurement.

(OR)

b) Describe various transfer pricing methods and their implications for divisional performance evaluation.

13. a) Explain the process and benefits of target costing in new product development

(OR)

b) Analyze the stages of life cycle costing and its significance in strategic cost management.

SEMESTER-VIII

COURSE 24A: FINANCIAL DERIVATIES

Theory	Credits: 4	4 hrs/week

Course objective:
To introduce the participants to derivative instruments, namely, forwards, futures, options and swaps, and their valuation.

Learning outcomes:

- To gain knowledge about various instruments
- To learn about forward contracts and advantages, disadvantages
- To understand about future contracts, mechanics of future contracts, advantages and disadvantages
- To learn about historical uses of options and types of options
- Knowledge regarding financial swaps

Syllabus:

Unit 1: Introduction:

Meaning of Derivatives - Common Derivatives- Characteristics of Derivatives- Significance of Derivatives - Origin and Evolution of Derivatives – types of derivatives- Derivatives vs. Shares- Derivatives Markets-Growth and Functions- Traders in Derivatives Markets

Unit 2: **Forward Contracts:**
Meaning – Classification- Features- Advantages- Disadvantages-Pricing Forwards Contracts - Hedging with Forward Contracts Offsetting the Forward Position

Unit 3: Futures contracts:
Meaning -Nature - Characteristics - Significance - Types- Comparison between Futures and Badla - Mechanics of Futures Contracts- Advantages and Risks of Trading in Futures over Cash- Margin Requirements in Futures Trading- Settlement of Futures Position- Participants in Futures Markets

Unit 4: **Options contracts:**
Meaning - Historical Uses of Options - Types of Option- Participants in the Options Market – Regulatory Frameworks & Terminology - Options vs. Futures

Unit 5: Financial swaps:

Meaning –Nature-Evolution - Features – Types of swaps: Interest Rate Swaps-currency swaps- Debt Equity Swap- Commodity Swap –Equity Index Swaps

Practical components:

- Students should learn the meaning and characteristics of derivatives with reference to traders in derivatives market.
- Analyse the knowledge of forward contracts with advantages and disadvantages with reference to real time environment.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should collect information regarding concept of future contracts and option contracts.
- Students should analyse the meaning of financial swaps evolution and features.

Reference Books:

1. Financial Derivatives: Bishnupriya Mishra, Sathya Swaroop Debasish –Excel Books 2007
2. Financial Derivatives: S.L.Gupta –PHI publications
3. Fundamentals of Financial Derivatives: Prafulla Kumar Swain –Himalaya publications.

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B.Com -General SEMESTER-VIII Type of Course : Major

COURSE : FINANCIAL DERIVATIVES

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. Define Derivatives and list their common types.
2. What are the advantages and disadvantages of Forward Contracts?
3. Explain margin requirements in Futures Trading.
4. Write a short note on Types of Options.
5. What is the significance of Derivatives Markets?
6. Distinguish between Futures and Options.
7. What is a Currency Swap?
8. Who are the participants in the Derivatives Markets?

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

9. a) Explain the origin, evolution, and types of Derivatives.

(OR)

b) Discuss the characteristics and significance of Derivatives

10. a) What are Forward Contracts? Explain their features and classifications.

(OR)

b) How are Forward Contracts priced and hedged?

11. a) Describe the mechanics and characteristics of Futures Contracts.

(OR)

b) Discuss the advantages and risks of Futures Trading.

12. a) What are Options? Explain their types and historical uses.

(OR)

b) Compare Options and Futures with examples.

13. a) Define Financial Swaps. Explain the features and evolution.

(OR)

b) Describe various types of Financial Swaps with examples.

SEMESTER-VIII

COURSE 25: ACCOUNTING FOR MANAGERIAL DECISION MAKING

Theory	Credits: 4	4 hrs/week

Course objectives:

To familiarize and acquaint the student with various investment process and decisions to be made by managers based on different approaches.

Learning outcomes:

- Understand various costing systems and management systems
- Analyse and provide recommendations to improve the operations of organisations through the application of Capital investment process
- Evaluate the costs and benefits and make the organisation to take the right decision on investment
- Familiarize different elements of cost of capital and valuation of cost of equity, debt, retained earnings and calculation of weighted average cost of capital.
- Gain knowledge about return on investment, EVA concept and performance budgeting.

Syllabus:

Unit 1: Management Accounting:

Nature – Scope and functions – Role of management accountant - -cost concepts and classification – variable costing and absorption costing – Emerging costing approaches – life cycle costing – quality costing –Kaizen costing – throughput costing –back flush costing – activity based costing – Introduction – concepts – cost drivers and cost pools – step to develop ABC system – ABC system and corporate strategy.

Unit 2: Capital Investment process:

Investment appraisal methods – Payback periods- ARR – Time adjusted methods – Discounted payback period – NPV – IRR – PI –TV Method – Capital Rationing –Risk analysis – Decision Tree Approach – Sensitivity analysis – other statistical analysis.

Unit 3: CVP Analysis and Decision making:

Managerial application of CVP Analysis – Make or Buy Decision – Alternative methods of production – buy or lease decision – Shut down or continue – Repair or replace – Accepting bulk orders for idle capacity utilization – pricing under different situation – situation product mix – key factor etc.,

Unit 4: Cost of capital:
Concept –Relevance –Elements of cost of capital – cost of equity – cost of debt – cost of retained earnings – calculation of weighted average cost of capital – cost control and cost techniques – value engineering.

Unit 5: Performance Measurement:
Financial and Non-Financial Measurement – Performance –Return on investment – Residual income – EVA concept – Measurement – Balanced score card –concept – objectives – multiple score card measures- new horizons in management control – transfer pricing – responsibility accounting – performance budgeting – ZBB – Social cost –Benefit analysis

Practical Components:

- All students should gain knowledge on quality costing and Kaizen costing, also emerging costing approaches.
- Students should gain knowledge on different types of capital investment process by solving each problem in all the methods.
- All students should solve previous examination papers for practice.
- Students should analyse the different decisions of management regarding CVP analysis.
  .

Reference Books

1. Murphy, Managerial Accounting.
2. Man Mohan & Goyal, Principles of Management Accounting..
3. Welsch, Budgeting, Profit Planning and Control..

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B.Com -General

SEMESTER-VIII

Type of Course : Major

COURSE : Accounting for Managerial Decision making

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4X5=20)

1.What is the role of a management accountant in decision-making?

2. Define cost drivers and cost pools in Activity-Based Costing (ABC).

3.What is the difference between Payback Period and Discounted Payback Period?

4. Briefly explain the concept of Capital Rationing in investment decisions.

5.What is a 'Make or Buy' decision in managerial accounting, and how does CVP analysis help in this decision?

6. How does identifying the 'key factor' influence product mix decisions under constraints?

7.What is the cost of capital?

8.What is the concept of Residual Income in performance measurement?

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5X10=50)

9a) Discuss the scope and functions of Management Accounting. How does it differ from Financial Accounting?

(OR)

b) Explain the importance of Management Accounting in modern business decision-making.

Activity	Total Overhead Cost	Cost Driver	Product X Usage	Product Y Usage
Machine Setup	₹40,000	Number of Setups	4 setups	6 setups
Material Handling	₹30,000	No. of Material Moves	10 moves	20 moves
Quality Inspection	₹50,000	No. of Inspections	5 inspections	15 inspections

You are required to

Calculate the total overhead cost allocated to Product X and Product Y using the Activity-Based Costing (ABC) method.

10a) Explain the Net Present Value (NPV) and Internal Rate of Return (IRR) methods of investment appraisal. How do these methods help in making investment decisions?

(OR)

b) Initial Investment: ₹50,000

Discount Rate: 10%

Cash Inflows:

Year	Cash Inflow (₹)	Discount Factor @10%
1	15,000	0.909
2	20,000	0.826
3	10,000	0.751
4	10,000	0.683
	Total PV	
	Initial Outlay	₹50,000

Calculate NPV.

11a) Discuss the managerial applications of CVP analysis in special decision-making situations such as accepting bulk orders, pricing under different market conditions.

(OR)

b) XYZ Ltd. manufactures a component in-house. The cost details per unit are:

Direct Material: ₹20

Direct Labour: ₹15

Variable Overhead: ₹10

Fixed Overhead: ₹12 (allocated)

The total production is 5,000 units.

A supplier offers the same component at ₹50 per unit. If the company buys from outside, ₹30,000 of the fixed overheads can be avoided.

You are required to give your

Advise whether the company should make or buy the component using CVP analysis

12a) Explain the concept of weighted average cost of capital (WACC) and its significance in financial decision-making.

(OR)

b) A company has the following capital structure:

Equity: ₹6,00,000 (Cost of equity = 12%)

Debt: ₹4,00,000 (Cost of debt = 8%)

Corporate tax rate = 30%

Calculate the Weighted Average Cost of Capital (WACC).

13a) Discuss its objectives and the significance of multiple scorecard measures in organizational performance evaluation.

(OR)

b) A division of XYZ Ltd. has operating income of ₹15,00,000, total assets of ₹75,00,000, and the cost of capital is 10%. Calculate:

(a) Return on Investment (ROI)

(b) Residual Income (RI)

(c) Economic Value Added (EVA), assuming no adjustments are required to accounting profits.

SEMESTER-VIII

COURSE 25A: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Theory	Credits: 4	4 hrs/week

Course objective:
To enlighten the students with the Concepts and Practical applications of Measure risk and return of different security instruments and portfolio.

Learning outcomes:
After completion of the course, the student is able to

- Understand the various forms of investment, security Markets and other concepts.
- Understand risks associated with investment.
- Measure risk and return of different security instruments and portfolio.
- Analyse the fundamental strength of stocks and predict the price trends of securities using technical analysis and valuation of stocks and fixed income securities.
- Evaluate the performance of portfolio.

Syllabus:

Unit 1: Concept of Investment:

Objectives – Investment Vs Speculation – Security Investment Vs Non-security Forms of Investment – Investment Process – Sources of Investment Information –Security Markets – Primary and Secondary – Market Indices.

Unit 2: Return and Risk:
Meaning and Measurement of Security Returns – Types of Security Risks – Systematic Vs Non-systematic Risk – Measurement of Total Risk.

Unit 3: Fundamental Analysis of Stocks:
Economy, Industry and Company Analysis, Intrinsic Value –Approach to Valuation of Bonds, Preference Shares and Equity Shares.

Unit 4: Technical Analysis:
Concept and Tools of Technical Analysis – Technical Analysis Vs Fundamental Analysis – Efficient Market Hypothesis – Concept and Forms of Market Efficiency.

Unit 5: Elements of Portfolio Management:

Portfolio Models – Markowitz Model, Efficient Frontier, Sharpe Single Index Model and Capital Asset Pricing Model – Performance Evaluation of Portfolios – Sharpe Model, Treynor model – Jensen's Model for PF Evaluation – Portfolio Revision.

Practical components:

- Students should learn the concept of investment also differences between investment and speculation, sources of investment information.
- Analyse the measurement of security returns and types of security risks
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should collect information regarding concept and forms of market efficiency
- Students should analyse the elements of portfolio management.

Reference Books:

1. Fisher and Jordan, Security Analysis & Portfolio Management 6e, (2011) Pearson, PHI.
2. S. Kevin, Security Analysis & Portfolio Management, 2e (2015) Prentice Hall India.
3. Avadhani VA, Securities Analysis & Portfolio Management, 9e (2017) Himalaya Publishing House.
4. Prasanna Chandra, Investment Analysis and Portfolio Management 3e, (2011) Tata McGraw-Hill Education
5. P. Pandian, Security Analysis and Portfolio Management, 1e (2014), Vikas Publishing House Pvt. Limited.

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B. Com - General **SEMESTER-VII/VIII** **Type of Course: Major**

COURSE: Security Analysis & Portfolio Management

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks. (4X5=20)

25. State the key objectives of Investment.
26. Explain the importance of market indices.
27. Discuss the relationship between risk and return.
28. Define Industry analysis.
29. Write a short note on bond valuation.
30. What is Dow Theory?
31. State the purpose of portfolio revision.
32. What do you mean by Efficient Frontier?

SECTION-B

Answer all the following questions. Each question carries **10** marks. (5X10=50)

14. a) Distinguish between security and non-security forms of investment.

    (OR)

    b) Define the Secondary market. And discuss the functions of the secondary market.
15. a) What is security return? Explain in detail how security returns are measured.

    (OR)

    b) Differentiate between systematic risk and unsystematic risk.
16. a) What is Company analysis? Explain the qualitative and quantitative factors of Company analysis.

    (OR)

    b) Discuss the concept of intrinsic value and its relevance in stock valuation.
17. a) What do you understand by Technical analysis? Briefly explain the various tools used for Technical analysis.

    (OR)

    b) Fundamental analysis or Technical analysis, which type of analysis is better? Discuss.
18. a) Explain the Markowitz Model and its significance in portfolio construction.

    (OR)

    b) Describe the Capital Asset Pricing Model and its relevance to investors.

B.Com Finance VII & VIII Semesters

Sem	Course No	Name of the Course
VII	16	Accounting For Special Institutions
VII	16B	Financial Analytics
VII	17	Indian Accounting Standards
VII	17A	Financial Planning
VII	18	Banking And Insurance Company Accounts
VII	18B	Strategic Financial Management
VII	19	Accounting Theory And Financial Reporting
VII	19A	Fundamentals Of Financial Technology
VII	20C	International Financial Management
VII	20A	Invest Management
VIII	21	Advanced Cost And Management Accounting
VIII	21A	International Financial System
VIII	22	Advanced Financial Accounting
VIII	22B	Entrepreneurial Finance
VIII	23	Corporate Reporting
VIII	23A	Behavioural Finance
VIII	24	Strategic Cost Management
VIII	24B	Management Information Systems
VIII	25	Accounting For Managerial Decision Making
VIII	25B	International Business

1 3 5 7
2 4 KNR 6 9. B.V.R. 10 8

SEMESTER-VII

COURSE 16: ACCOUNTING FOR SPECIAL INSTITUTIONS

Theory	Credits: 4	4 hrs/week

Course objective:
Students will learn relevant special institutions and their recording of expenses and incomes also preparation of final accounts.

Learning outcomes*:*
- To learn how books are maintained and financial statements for educational institutions
- To study different types of hospitals and how financial statements differ.
- To learn the process relating to purchases and sales of hotels and restaurants.
- To learn the topics relating to farm accounting
- To gain knowledge regarding the double accounting system and their real time uses.

Syllabus:

Unit 1: Accounting for Educational Institutions:
Meaning -Books to be maintained-Sources and Expenditure-Annual Statement of Accounts.

Unit 2: Accounting for Hospitals:
Meaning -Types of Hospitals –Sources and Expenditure - Funds-Preparation of Final Accounts.

Unit 3: Accounting for Hotels and Restaurants:
Objectives - Purchases-Sales-Some Special Items Relating to Hotel Business-Apportionment of Common Expenses to various departments.

Unit 4: Farm Accounting:
Objectives-Features-How Transactions are recorded-Usual Heads of expenses and Incomes of some farms.

Unit 5: Double Accounting System (Electricity Company Accounts):
Meaning -Advantages and Disadvantages of Double Accounting System- Difference between Single Account and Double Accounting System-Difference between Double Entry System and Double Accounting System-Replacement of an asset-Accounts of Electricity Companies.

Practical components*:*
- Students should get knowledge about the expenses and books maintained in educational institutions by observing different departments in their institutions.

- Students should visit hotels and interact with the managers regarding the special items relating to business and statements prepared.
- By management cooperation students should visit hospitals also search for the expenses and books of special institutions from other books and search engines.
- All the students should form in groups and provide a presentation with images and videos of their visit in such hospital or institution or hotels so that other students also able to learn the view.

Reference Books*:*

7. Advanced Accountancy- S.N. Maheswari, Vikas Publishing House Pvt. Ltd.
8. Practice In Accountancy- Basu & Das, Ravindra library
9. Advanced Accountancy- Arulanandam and Raman, Himalaya Publication
10. Advanced Accountancy- Vol.2 R.L.Gupa and Radhaswamy, Sultan Chand &Co
11. Advanced Accountancy- SP Jain and KL. Narang, Kalyani Publications
12. Advanced Accountancy- Shukla & Grewal; S.Chand Publications.

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B.Com –Finance **SEMESTER-VII** **Type of Course : Major**

COURSE 16 : Accounting for special institutions

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4X5=20)

14. What are the main sources of income for educational institutions?
15. What is an Annual Statement of Accounts?
16. Mention any two types of hospitals.
17. What are the major sources of revenue for hospitals?
18. What are the objectives of hotel accounting?
19. Mention two special items that appear in hotel accounts.
20. What are the usual heads of income and expenses in farm accounting?
21. What are the differences between the Double Entry System and the Double Accounting System?

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5X10=50)

9 a) Explain the accounting system followed in educational institutions and the preparation of annual accounts.

(OR)

9 b) The following is the Receipts and Payments Account of Bright Future Educational Society for the year ended 31st March 2025:

Receipts and Payments Account for the year ended 31-03-2025

Receipts	Amount ₹	Payments	Payments ₹
Opening Balance (Cash at Bank)	15,000	Salaries	40,000
Subscriptions	90,000	Rent	10,000
Donations	20,000	Stationery	5,000
Interest on Investments	6,000	Furniture Purchased	10,000
Sale of Old Newspapers	1,000	Sports Expenses	30,000
Admission Fees	5,000	Electricity Charges	30,000
		Miscellaneous Expenses	5,000
		Closing Balance (Cash at Bank)	7,000
Total	1,37,000	Total	1,37,000

Additional Information:

1. Subscription includes ₹5,000 relating to the previous year and ₹3,000 received in advance for the next year.

2. Furniture to be depreciated at 10%.

3. Salaries outstanding for the current year: ₹2,000.

You are required:

To Prepare the following for the year ending 31st March 2025

1. Income and Expenditure Account
2. Balance Sheet as on 31st March 2025

10 a) Discuss the unique features of hospital accounting and explain how financial reporting in hospitals differs from that of other organizations.

(OR)

10 b) The following is the Receipts and Payments Account of City Care Hospital for the year ended 31st March 2025:

Receipts and Payments Account for the year ended 31-03-2025.

Receipts	Amount (₹)	Payments Amount (₹)	Amount (₹)
Opening Cash and Bank Balance	25,000	Salaries to Doctors	50,000
Subscriptions from Members	30,000	Salaries to Nurses	25,000
Donations	20,000	Medicines	20,000
Hospital Fees Received	1,10,000	Medical Equipment Purchased	40,000
Government Grant	35,000	Building Repairs	10,000
Interest on Investments	5,000	Electricity and Water Charges	15,000
		Stationery	25,000
		Ambulance Expenses	15,000
		Closing Cash and Bank Balance	25,000
Total	2,25,000	Total	2,25,000

Adjustments:

1. Salaries to nurses' outstanding ₹3,000.
2. Medicines worth ₹2,000 are in stock on 31st March 2025.
3. Provide depreciation @ 10% on medical equipment.
4. Subscription outstanding ₹2,000; advance received ₹1,000.

You are required to prepare

1. Income and Expenditure Account for the year ending 31st March 2025.
2. Balance Sheet as on 31st March 2025.

11 a) Explain the special features of hotel and restaurant accounting and the method of apportioning common expenses.

(OR)

11 b) You are given the following Trial Balance of Royal Stay Hotel for the year ended 31st March 2025:

Trial Balance as on 31st March 2025.

Particulars	Debit (₹)	Credit (₹)
Capital		3,00,000
Building	2,00,000	
Furniture	50,000	
Kitchen Equipment	30,000	
Restaurant Sales		1,80,000
Purchases (Provisions)	1,00,000	
Wages and Salaries	60,000	
Power and Fuel	20,000	
Room Rent		1,20,000
Repairs and Maintenance	10,000	
Administrative Expenses	45,000	
Cash at Bank	40,000	
Stock of Provisions (01-04-2024)	20,000	
Debtors	40,000	
Creditors		15,000
Total	6,15,000	6,15,000

Adjustments:

1. Closing stock of provisions ₹30,000.

2. Depreciate: Building @ 5%Furniture @ 10%Kitchen Equipment @ 15%

3. Outstanding wages and salaries ₹5,000.

4. Prepaid administrative expenses ₹2,000.

5. Apportion the following common expenses:

Wages and Salaries: 60% to Rooms, 40% to Restaurant

Power and Fuel: 40% to Rooms, 60% to Restaurant

Repairs and Admin Expenses: 50% each

Required to prepare

1. Departmental Trading and Profit & Loss Account for:

Room Rent Department and Restaurant Department.

2. Balance Sheet as on 31st March 2025

12 a) Explain the features of farm accounting and how transactions are recorded.

(OR)

12 b) You are provided the following information from the books of Green Valley Farms for the year ended 31st March 2025.

Receipts and Payments Account for the year ended 31-03-2025

Receipts	Amount (₹)	Payments	Amount (₹)
Opening Cash Balance	10,000	Purchase of Seeds	20,000
Sale of Crops	80,000	Fertilizers and Pesticides	15,000
Sale of Milk	25,000	Wages to Farm Labour	30,000
Sale of Livestock	15,000	Repairs to Tractors	15,000
Government Subsidy	10,000	Veterinary Expenses	30,000
		Purchase of Livestock	12,000
		Tractor Fuel and Maintenance	6,000
		Closing Cash Balance (Bal. fig.)	12,000
Total	1,40,000	Total	1,40,000

Adjustments:

1. Seeds worth ₹3,000 and Fertilizers worth ₹2,000 remain unused (closing stock).

2. Depreciate farm equipment (tractors) by ₹4,000.

3. Outstanding wages: ₹2,000

4. Livestock is valued at ₹18,000 at year end.

You are required to prepare:

1. Farm Income and Expenditure Account for the year ending 31st March 2025

2. Balance Sheet as on 31st March 2025.

13 a) Discuss the features, advantages, and disadvantages of the double accounting system used by electricity companies.

(OR)

13 b) You are given the following balances capital expenditure and Revenue balances from the books of Power glow electricity co ltd. For the year ended 31st March 2025

Particulars	Amount (₹)	Particulars	Amount (₹)
Buildings	4,00,000	Sale of Electricity	12,00,000

Plant and Machinery	10,00,000	Meter Rent Received	50,000
Mains and Cables	6,00,000	Operating Expenses	4,50,000
Transformers	3,00,000	Salaries and Wages	2,00,000
Furniture and Fittings	1,00,000	Repairs and Maintenance	80,000
Land	2,00,000	Rent, Rates and Taxes	70,000
		Depreciation	1,00,000
		Interest on Loans	40,000
		Income Tax	60,000
		Contingency Reserve (to be created)	30,000

Other Information:

1. Capital contributed by Government: ₹20,00,000.

2. Loan from State Electricity Board: ₹3,00,000.

3. Customer Deposits: ₹1,00,000.

4. Profit available for disposal should be transferred to General Reserve.

5. General Balance Sheet should be prepared under the Double Accounting System format.

You are required to prepare

1. Revenue Account for the year ending 31st March 2025.

2. Net Revenue Account.

3. Capital Account. 4. General Balance Sheet as on 31st March 2025.

SEMESTER-VII

COURSE 16B: FINANCIAL ANALYTICS

Theory	Credits: 4	4 hrs/week

Course Objective:

♣ To enable understanding of various aspects in Financial Analytics.

♣ To help understand time value money, risk and return aspects.

♣ To impart knowledge of various capital budgeting techniques.

♣ To elucidate various aspects of Equity Valuation.

♣ To enlighten on the aspects of Bond Valuation.

Course Outcome: Students will be able to:

♣ Understand techniques of financial statements.

♣ Learn the relevance of time value money.

♣ Learn various aspects of capital budgeting.

♣ Understand industry, technical and economic analysis.

♣ Learn duration of bond and immunization strategies.

Unit – I: Techniques of Financial Statement: Horizontal, Vertical Analysis, Trend Analysis, Ratio Analysis, Liquidity, Profitability, Solvency and Turnover Ratio, Valuation of Ratios, Statement of Cash Flow, Classification of Cash Flow, Computing Net Cash Flow: Operating, Investing and Financing Activities. Reporting and Interpretation using Spreadsheet.

Unit – II: (a) Time Value of Money: Future Value: Simple, Compound Interest and Annuity, Present Value: Discounted, Annuity, Equated Loan Amortization, Perpetuity using Spreadsheets. (b) Risk and Return: Holding Period Returns, Arithmetic Mean vs Geometric Mean, Risk: Standard Deviation, Coefficient of Variation, Beta, Covariance of Stock.

Unit – III: Capital Budgeting Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index, Decision Tree, Cash Flow in Capital Budgeting, Cost of Capital, Advance Capital Budgeting Techniques, Adjusted Present Value Approach, Competing Project Risk using Spreadsheets.

Unit – IV: Equity Valuation: Calculation of Portfolio Mean and Variance, Capital Asset Pricing Model (CAPM), Variance: Covariance Matrix, Estimating Beta and Security Market Line. Industry Analysis, Economic Analysis and Technical Analysis in Stock, Real Option in Capital Budgeting.

Unit – V: Bond Valuation: Duration, Duration of Bond with Uneven Payments, Immunization Strategies, Modeling the Term Structure, Calculating Expecting Bond Return in a Single and Multi-period Framework, Semi-annual Transition Matrix, Computation of Bond Beta.

Suggested Readings:

♣ Sheeba Kapil, Financial Valuation and Modeling, Wiley, 1e,2022.

♣ R. Narayanaswamy, Financial Accounting-Managerial Perspective, PHI,7e,2022.

♣ Timothy Mayes, Financial Analysis with MS Excel, Cengage, 7e, 2013.

♣ N R Parasuraman, Financial Management-step by step approach, Cengage, 1e,2014.

♣ Simon Bennings, Financial Modeling-Using Excel, MIT Press, Camberidge,3e

♣ Vijay Gupta, Financial Analysis using Excel, VJ Books Inc, Canada.

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B.Com –Finance **SEMESTER-VII** **Type of Course : Major**

COURSE : FINANCIAL ANALYTICS

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. **Question 1**
2. **Question2**
3. **Question3**
4. **Question4**
5. **Question5**
6. **Question6**
7. **Question7**
8. **Question8**

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

22. a) **Question Unit 1**

(OR)

b) **Question Unit 1**

23. a) . **Question Unit 2**

(OR)

b) **Question Unit 2**

24. a) . **Question Unit 3**

(OR)

b) **Question Unit 3**

25. a) **Question Unit 4**

(OR)

b) **Question Unit 4**

26. a) **Question Unit 5**

(OR)

b) **Question Unit 5**

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SEMESTER-VII

COURSE 17: INDIAN ACCOUNTING STANDARDS

Theory	Credits: 4	4 hrs/week

Course objective:
To enable the students to have thorough knowledge in accounting theory and accounting standards for accounting profession.

Learning outcomes:

- To understand the objectives, significance, advantages, disadvantages of accounting standards.
- To acquire the conceptual knowledge of procedure for issuing accounting standards and accounting standards board, scope and functions
- To analyse various accounting standards and their disclosure requirements.
- Familiarize and understand the International Financial Reporting Standards (IAS or IFRS) and their application to the companies who use them.
- Evaluate various accounting standards

Syllabus:

Unit 1: Introduction:

Accounting Standards – Meaning - Objectives – Significance - Advantages and Disadvantages – Procedure for issue of Accounting Standards by ICAI– Scope – Accounting Standards Board – Formation, Scope and Function –Compliance of accounting standards- Indian Accounting Standards issued so far (list only).

Unit 2: Conceptual Framework for preparation and presentation of financial statements:
Meaning, Purpose and status of framework – Components, Objectives of financial statements – Qualitative characteristics of financial statements – Elements of financial statements and their measurement - Fundamental accounting assumptions.

Unit 3: Accounting Standards-I:
AS-1: Disclosure of Accounting policies – AS-2: Valuation of inventories –AS-3: Cash flow statement – AS-4: Contingencies in balance sheet –AS-5: Net profit or loss, prior period items and changes – AS-7: Construction Contracts (Theory only)

Unit 4: Accounting Standards-II:
AS-9: Revenue Recognition – AS 10: Accounting for Fixed assets AS-11: Effects of changes in foreign exchange rates- AS-12: Accounting for government grants – AS-13: Accounting for investments – AS-14: Accounting for Amalgamation. (Theory only)

Unit 5: Accounting Standards-III:

AS-16: Borrowing costs **-** AS-19: Leases – AS-20: Earning per share - AS-26: Intangible assets – AS-29: Provisions, Contingent liabilities and assets - International Financial Reporting Standards (IFRS): Meaning- Objectives – Procedure – Challenges. (Theory only)

Practical components:

- All students are divided into groups. Each group should prepare questions on particular accounting standards and provide them to other groups for solving.
- Students have to read the provisions of relating to Indian accounting standards comparing with accounting standards
- All students should get familiar with MCA website and gain research about the structure of accounting standard formulation.
- Students should form teams and provide seminars on the topic and provide presentations for communication skills.

Reference Books:

1. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications.
2. Tulsian's Select Accounting Standards, CA (Dr) P.C. Tulsian, S. Chand Publications
3. Accounting and Auditing Standards, Dr. M. Srinivasulu and Others, Himalaya Publishing House
4. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
5. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications.

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B.Com –Finance   SEMESTER-VII   Type of Course : Major

COURSE : Indian Accounting Standards

TIME: 3 HOURS   MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks   (4*5=20)

17. What is the significance of Accounting Standards
18. Explain the Procedure for the issue of Accounting Standards by ICAI
19. What are the Components of the Conceptual Framework for Financial Statements
20. Define the Fundamental Accounting Assumptions
21. What is the purpose of AS-1: Disclosure of Accounting policies
22. Explain AS-3: Cash flow statement briefly
23. Explain AS-9: Revenue Recognition
24. Explain AS-26: Intangible Assets

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks   (5*10=50)

27. a) Discuss the objectives of Accounting Standards

(OR)

b) Evaluate the Advantages and Disadvantages of Compliance with Accounting Standards

28. a) Explain the Purpose and Status of the Conceptual Framework for Financial Statements.

(OR)

b) Discuss the Qualitative Characteristics of Financial Statements and their Importance in decision-making

29. a) Analyze the Valuation of Inventories as per AS-2.

(OR)

b) Discuss the significance of Contingencies in the Balance Sheet according to AS-4.

30. a) Discuss how Accounting for Fixed Assets is carried out according to AS-10.

(OR)

b) Explain the Accounting Treatment of Amalgamation under AS-14.

31. a) Discuss the significance of AS-16: Borrowing Costs in financial reporting.

(OR)

b) Evaluate the challenges in implementing International Financial Reporting Standards (IFRS).

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SEMESTER-VII

COURSE 17A: FINANCIAL PLANNING

Theory	Credits: 4	4 hrs/week

Course objective:
To enable the student to understand various components of financial planning and to get more rewards using risk return trade off.

Learning outcomes:

- To learn about personal financial planning, concept of time value of money
- Identifying and gain knowledge of different risks and their measurement
- Familiarize investment strategies
- Evaluation of problems regarding retirement planning also know the key terms
- Gain knowledge of income tax heads and differentiate the income into different heads.

Syllabus:

Unit 1: Basics of Personal Financial Planning:
Definition, Importance and process of financial planning, Concept of time value of money in single and series.

Unit 2: Managing Investment Risk:
Types of risks, measurement and management of risks and financial statements**. Measuring Investment Returns**: Risk and Return trade-off, Short term and long term capital Gains. Choosing the various source of credit and credit alternatives.

Unit 3: Investment Strategies:
Various Strategies and asset allocation .Evaluating investment in various stocks and Various Loans and their usage.

Unit 4: Retirement Planning:
Process, Annuities and its types, Asset allocation & diversification and concept of mortgage and its types-Reverse mortgage.

Unit 5: Tax and Estate Planning:
Various heads of incomes, Exemptions in Income tax applicable to various categories. Concept of wealth Tax. Estate Planning need and creation of Will and various formats.

Practical components:

- Students should learn the process of financial planning, concept of time value of money in single and series.
- All the students should learn the types of risks and how to measuring the investment returns.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams should discusson investment strategies in the present environment.
- Students should analyse the retirement planning.

Reference Books:

5. Workbook of CPFA of NSE in Indian version is available On the following link: http://nseindia.com/content/ncfm/ncfm_cpfa_workbook.pdf.
6. Jack R Kapoor, Les R Dlabay, Robert J Hughes, personal finance , McGraw-Hill/Irwin; Edition 2005.
7. Jeff Madura, Personal Finance with Financial Planning Software Addison Wesley; Edition 2006.
8. Joehnk, Gitman, Personal Finance A User’s Perspective, Cengage Learning, Edition 2009.

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B.Com –Finance **SEMESTER VII**

Type of Course: Major **COURSE: Financial Planning**

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks (4x5=20)

21. Define financial planning
22. Time value of money
23. What is the difference between short- and long-term capital gains?
24. Types of risks?
25. Are you investing for the short-term or long–term investment?
26. Do you prefer growth or income?
27. What is the first type in retirement planning?
28. Name the five heads of income under the income tax.

SECTION-B

Answer any **five** of the following questions. Each question carries **10** marks (5x10=50)

29. a) What is the financial planning process?

OR

b) What is the primary goal of personal financial planning?

30. a) Discuss the importance of risk management in investment decision making.

OR

b) Explain how diversification can help reduce investment risk.

31. a) How do different investment strategies (such as growth, value, income, index investing) compare in terms of risks, return time origin?

OR

b) What are the advantages and disadvantages of active investment Compared to passive investing? Especially in terms of cost, effort, and performance?

32. a) What is asset allocation and diversification? How do they help in effective retirement planning?

OR

b) Explain the heads of income with suitable examples under the Income Tax Act.

33. a) What are the annuities? Describe the different types of annuities available for retirement planning.

OR

b) What is wealth tax? Explain its features and the reasons for its abolition.

SEMESTER-VII

COURSE 18: BANKING AND INSURANCE COMPANY ACCOUNTS

Theory	Credits: 4	4 hrs/week

Course objective:
Students should acquire knowledge about preparation of financial statements of banking and insurance companies.

Learning outcomes:

- To acquire knowledge for preparation of memorandum trading account and claim statement
- To familiarize the points relates to loss of profits.
- To understand about life insurance and to prepare financial statements of life insurance corporation
- To compare life insurance and general insurance, to prepare financial statements of fire and marine insurance companies.
- To equip the students with the preparation of financial statements of Insurance and Banking companies

Syllabus:

Unit 1: Fire Insurance Claims I (Loss of stock):
Meaning of Fire – Claim for Loss of Stock – Average Clause - Preparation of Memorandum Trading Account and claim Statement.

Unit 2: Fire Insurance Claims II (Loss of profit or Consequential Loss):
Important points – Indemnity period, short sales, standard charges, increased cost of working, rate of gross profit – Procedure for ascertaining claim.

Unit 3: Accounts of Insurance Companies I:
Meaning of insurance- types of insurance- Books or registers to be maintained by insurance company – Terminology used in Insurance companies -Life Insurance Companies – preparation of Revenue Account, Balance sheet and valuation Balance sheet.

Unit 4: Accounts of Insurance Companies II:
General Insurance –Reserve for unexpired risks – Differences between life insurance and general insurance - Preparation of final accounts with special reference to fire and marine insurance only.

Unit 5: Bank Accounts:

Bank Accounts - Books and registers to be maintained by Banks - Slip system of posting - Rebate on Bills discounted - Schedule of advances - Nonperforming assets - preparation of profit & loss a/c and balance sheet.

Practical components

- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.
- Detailed research regarding different types of insurance.
- Students should read some policy bonds for reference and what are the clauses are made and what are all the documents required.
- Research for the books maintained by the banks and the bank policies regarding performing and non-performing assets through search engines.

Reference Books:

7. Advanced Accountancy- S.N.Maheswari, Vikas Publishing House Pvt. Ltd.
8. Practice In Accountancy- Basu & Das, Ravindra library
9. Advanced Accountancy- Arulanandam and Raman-Himalaya Publication
10. Advanced Accountancy- Vol.2 R.L.Gupa and Radhaswamy, Sultan Chand & Co
11. Advanced Accountancy- Sp Jain And Kl. Narand, Kalyani Publications
12. Advanced Accountancy- Shukla &Grewal, S.Chand Publications.

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B.Com –Finance **SEMESTER-VII**

Type of Course: Major

COURSE: Banking and Insurance Company Accounts

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks (4x5=20)

1. What is the purpose of a fire insurance claim?
2. What is the difference between actual loss and claimable loss?
3. What is the indemnity period?
4. How is the claim amount for consequential loss calculated?
5. Define insurance.
6. Define "Reserve for Unexpired Risks."
7. What is the slip system of posting in banks?
8. What is meant by rebate on bills discounted?

SECTION-B

Answer any **five** of the following questions. Each question carries **10** marks (5x10=50)

9. a) What is the Average Clause in fire insurance? Explain with an example how it affects the claim amount.

OR

b) Describe the steps involved in the preparation of a Memorandum Trading Account for estimating the loss of stock in case of fire.

10. a) Explain the terms: indemnity period, short sales, standard charges, and increased cost of working in the context of consequential loss.

OR

b) Describe the procedure for calculating the claim for consequential loss under a fire insurance policy.

11.a) Define insurance. Explain its types with examples.

OR

b) Discuss the common terminology used in insurance companies.

12. a) Describe the preparation of final accounts for general insurance companies, with special reference to fire and marine insurance.

OR

b) Discuss the key differences between life insurance and general insurance.

13.a) Describe the procedure for preparing the profit and loss account and balance sheet of a bank.

OR

b) What are the important books and registers maintained by a bank? Explain their significance.

SEMESTER-VII

COURSE 18B: STRATEGIC FINANCIAL MANAGEMENT

Theory	Credits: 4	4 hrs/week

Course Objective:

♣ To orient on various aspects in strategic financial management.

♣ To elaborate on the role of finance manager for making better investment decisions.

♣ To impart knowledge of various aspects in Strategic Investment Decisions.

♣ To discuss in detail the aspects pertaining to Strategic Financing Decisions.

♣ To elucidate the practical aspects of Mergers, Acquisitions and Value Based Management.

Course Outcome: Students will be able to:

♣ Understand financial strategy and control of a company.

♣ Learn the relevance of risk and uncertainty in making strategic decisions.

♣ Learn various aspects of capital budgeting.

♣ Understand the capital structure, dividend policy, financial distress, restructuring.

♣ Identify the different diversification strategies and mergers and acquisitions.

Unit – I: Financial Strategy and Planning: Strategic approach to Financial Management, Definition, Characteristics, Scope and Importance of Strategic Financial Management. Success Factors and Constraints to Strategic Financial Management. Financial Forecasting, Techniques, Financial Planning Process, Decision-making and Problem-solving process. Agency Theory, Agency Costs, Constituents and Criticism of Agency Theory.

Unit – II: Investment Decisions under Risk and Uncertainty: Concepts of Risk and Uncertainty. Risk Analysis in Investment Decisions, Risk Adjusted Rate of Return, Certainty Equivalents, Probability Distributions of Cash Flows, Decision Trees, Sensitivity Analysis and Monte Carlo Approach to Simulation, Investment Decisions under Capital Constraints and Capital Rationing. Corporate Cost of Capital - Divisional Cost of Capital, Pure Play Technique, Accounting Beta.

Unit – III: Strategic Investment Decisions: Real Options, the Timing of Options, Project Abandonment Decisions. IRR - Multiple IRR, Modified IRR, Pure, Simple and Mixed investments. Adjusted NPV and Impact of Inflation on Capital Budgeting Decisions. Discounted Pay back, Post Pay Back, Surplus Life and Surplus Pay Back, Bail Out Pay Back, Return on Investment, Terminal Value, Single Period Constraints, Multi Period Capital Constraint and an Unresolved Problem, NPV Mean Variance analysis, Hertz Simulation and Hillier Approaches.

Unit – IV: Strategic Financing Decisions: Capital Structure and Value Creation. Signaling Theory. Tools for developing an Effective Capital Structure. Financial Flexibility and Financial Discipline. Capital Structure Puzzle. Dividend Policy and Firm Value. Linter’s Dividend Model, its Salient features, Dividend Puzzle. Buy Back of Shares and its Characteristics, Modes and Methods of Buy Back of Shares. Reasons, Benefits and Constraints to Buy Back of Shares. Impacts of Share Buybacks. SEBI Regulations. Financial Distress and Restructuring. Characteristics and Causes of Financial Distress. Costs of Financial Distress. Impacts of Financial Distress. Financial Distress Restructuring. The Insolvency and Bankruptcy Code 2016, Corporate Insolvency Resolution Process, Liquidation Process.

Unit – V: Mergers, Acquisitions and Value Based Management: Mergers and Acquisitions, Need, Strategy, Diversification and Mergers and Acquisitions, Value Creation in Mergers and Acquisitions. Theories of Mergers, Types of Mergers, Cost of Mergers, Government guidelines for Takeover, Problems on Mergers and Acquisitions and Cases. Value-based Management: Introduction, Elements and Importance of Value-based Management. Approaches to Value-based Management: Marakon, Alcar, McKinsey, BCG, Economic Value Added, Market Value Added and Cash Value Added.

Suggested Readings:

♣ A. N. Sridhar, Strategic Financial Management, Shroff Publishers, 3e, 2018

♣ Kalyani Karna, Strategic Financial Management,2019.

♣ Prasanna Chandra: Financial Management, 8/e, TMH, 2012

♣ Prasanna Chandra: Projects: Planning, Analysis, Financing Implementation and Review, 6/e, TMH, 2012

♣ I. M. Pandey: Financial Management, Vikas, 2012

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B.Com –Finance   SEMESTER-VII   Type of Course : Major

COURSE : STRATEGIC FINANCIAL MANAGEMENT

TIME: 3 HOURS   MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks   (4*5=20)

1. **Question 1**
2. **Question2**
3. **Question3**
4. **Question4**
5. **Question5**
6. **Question6**
7. **Question7**
8. **Question8**

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks   (5*10=50)

9. a) **Question Unit 1**

(OR)

b) **Question Unit 1**

10. a) . **Question Unit 2**

(OR)

b) **Question Unit 2**

11. a) . **Question Unit 3**

(OR)

b) **Question Unit 3**

12. a) **Question Unit 4**

(OR)

b) **Question Unit 4**

13. a) **Question Unit 5**

(OR)

b) **Question Unit 5**

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EMESTER-VII

COURSE 19: ACCOUNTING THEORY AND FINANCIAL REPORTING

Theory	Credits: 4	4 hrs/week

Course objectives*:*
By the end of the course, students will be able to explain fundamentals of accounting also different approaches of accounting theory. Learning of conceptual frame work, global initiative in financial reporting and value added statements.

Learning outcomes:

- To acquire knowledge about fundamentals of accounting, different approaches of accounting theory, accounting postulates, concepts and principles
- To learn about conceptual framework of financial reporting, its objectives and functions.
- To gain knowledge about management reports in companies Act, 2013
- To learn the limitations of Conventional financial statements, methods of accounting for changing prices
- To have thorough information about value added statements, benefits, market value and economic added shareholders.

Syllabus:

Unit 1: Fundamentals of accounting:

Meaning, Nature and significance, Classification, Evolution, Role and Users of Accounting and Accounting Theory, History of Accounting Thoughts. Approaches to Accounting Theory. Accounting Postulates, Concepts and Principles. (Theory only)

Unit 2: Financial Reporting:
Meaning - conceptual frame work - Evaluation –objectives – functions - financial reporting process - character sties of financial statements – global initiative in financial reporting. (Theory only)

Unit 3: Companies Act 2013:
Reporting requirements - National Financial Reporting Authority (NFRA) - Board of directors - director's report – Business Responsibility Report – corporate governance reporting – corporate social reasonability reporting. (Theory only)

Unit 4: Accounting for Price level changes:
Introduction, Limitations of Conventional Financial Statements - Methods of Accounting for Changing Prices.

Unit 5: Developments in financial reporting:
Value added statements – Advantages and Limitations -Economic Value Added, Shareholders Value Added –uses; Market Value Added – Benefits and Limitations; Market Value Added Vs. Economic Value Added. (Simple problems and theory).

Practical components:

- The students can identify history of accounting and accounting postulates within accounting theory
- Analyse the objectives, evaluation and functions of financial reporting also global initiative in financial reporting
- Students should get information regarding companies act, how the act come into force from various sources.
- Students should form groups and visit small companies and get information about the human resource accounting is done and gain knowledge regarding the objectives and process of human resource from recruitment to performance of an employee.

Reference Books:

10. Advanced Accountancy- Vol.1 & 2 S.N.Maheswari, Vikas Publishing House Pvt. Ltd.
11. Practice In Accountancy- Vol.1& 2 Basu & Das, Ravindra library
12. Advanced Accountancy- Vol.1 & 2 Arulanandam and Raman, Himalaya Publication
13. Advanced Accountancy- Vol.1 & 2 R.L.Gupa and Radhaswamy, Sultan Chand & Co
14. Advanced Accountancy- Vol.1 & 2 Sp Jain and Kl. Narand, Kalyani Publications
15. Advanced Accountancy- Vol.1 & 2 Shukla & Grewal S.Chand Publications.
16. Financial Reporting- M.P.Vijay Kumar, Snow White Publications
17. Financial Reporting – B.D.Chaterjee, Taxman Publications
18. Financial Reporting - P.C. Tulsian, S. Chand Publications

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B.Com –Finance **SEMESTER-VII/VIII** **Type of Course: Major**

COURSE: ACCOUNTING THEORY AND FINANCIAL REPORTING

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks. (4X5=20)

33. What are the main classifications of accounting?
34. Who are the primary users of accounting information?
35. Define financial reporting.
36. What are the key characteristics of financial statements?
37. What is the National Financial Reporting Authority (NFRA)?
38. What is meant by Business Responsibility Report?
39. State the limitations of conventional financial statements.
40. Define Economic Value Added.

SECTION-B

Answer all the following questions. Each question carries **10** marks. (5X10=50)

14. a) Explain the various approaches to accounting theory.

(OR)

b) Describe the main accounting concepts and principles with examples.

15. a) Discuss the functions and importance of financial reporting in business.

(OR)

b) Analyze the impact of global initiatives on financial reporting practices.

16. a) Discuss the reporting requirements prescribed by the Companies Act 2013.

(OR)

b) Analyze the significance of corporate social responsibility reporting under the Companies Act 2013.

17. a) Explain the various methods of accounting for changing prices.

(OR)

b) Describe the importance of accounting for price level changes in financial reporting.

18. a) Discuss the advantages and limitations of value added statements in financial reporting.

(OR)

b) Distinguish between Market Value Added and Economic Value Added.

SEMESTER-VII

COURSE 19A: FUNDAMENTALS OF FINANCIAL TECHNOLOGY

Theory	Credits: 4	4 hrs/week

Objectives:

- Link Describe banking and finance ecosystem and the role of consumers in shaping up current environment behavioral finance theories to technological advances in banking.
- Grasp the Fin-tech Platform and Technology
- Ways to analyse and evaluate what is driving technology innovation in Finance.
- How new technology impacts economies, markets, companies, and individuals

Learning Outcomes:
6. To be able to understand elements and principles of Fintech
7. To be able to understand the basics of Crypto currencies.
8. To be able to understand dynamics of block chain
9. To able understand the effect of Fintech in various sectors
10. To able understand the open banking.

Syllabus:

Unit 1: Introduction to Fin-tech

Evolution of Fin-tech across the world. Impact of digital disruption and innovations by Fin-tech on the Banking and Financial Sector

Unit 2: The Technology with Fin-tech
Understanding the associated technology with respect to Cloud, Blockchain &Crypto currencies, RoboAdvisors, Biometrics and IoT.

Unit 3: Fin-tech Trends
Understand the key Fin-tech trends which will disrupt the Financial Sector.

Unit 4: Fin-tech affecting different sectors
Learn the effects of Fin-tech on Payment Innovations, Health, Real-Estate, and Insurance Sector.

Unit 5: Open Banking and Digital Only Banking
Introduce the students to the transition to open banking and digital only banking, the technologies involved and the requirement for convenience and user experience.

Practical Components

- Students should learn the Fin-tech across the world and Fin-tech trends.
- All the students should learn the risk analysis in to open banking and digital only banking, the technologies involved
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams should discuss on Fin-tech affecting different sectors..
- Students should analyse the concept of Financial technology.

References:

3. Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, SlavaGomzin/ Universal Publishers, USA, Latest 1 ST Edition 2020

4. The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/ Apress, Latest 1 ST Edition 2020

Website Reference:

3. https://www.ibm.com/industries/banking-financial-markets/resources/omnichannelbanking- paper/

4. https://thefinancialbrand.com/111080/evolution-future-digital-banking-baastransformation/

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B.Com –Finance **SEMESTER-VII** **Type of Course : Major**

COURSE : FUNDAMENTALS OF FINANCIAL TECHNOLOGY

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

14. Define FinTech and explain its evolution.
15. What is Blockchain technology?
16. Mention any two recent FinTech trends that impacted financial services.
17. How does FinTech influence the Insurance sector?
18. Write a note on Crypto Currencies.
19. Explain the concept of Digital Only Banking.
20. What is the role of Biometrics in FinTech?
21. Define Open Banking and its significance.

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

22. a) Discuss the impact of digital disruption on the financial sector.

(OR)

b) Explain the evolution and stages of FinTech across the world.

23. a) Describe the technological components of FinTech including IoT and Biometrics.

(OR)

b) What are Robo-Advisors? How do they function in FinTech applications?

24. a) Explain the major FinTech trends that are disrupting traditional finance.

(OR)

b) Discuss how technology innovations are driving financial services.

25. a) Analyze the impact of FinTech on the Real-Estate and Health sectors.

(OR)

b) Describe how FinTech is revolutionizing payment systems.

26. a) What is Open Banking? Discuss its features and advantages.

(OR)

b) Explain the shift towards Digital Only Banking and its customer experience impact.

SEMESTER-VII

COURSE 20C: INTERNATIONAL FINANCIAL MANAGEMENT

Theory | Credits: 4 | 4 hrs/week

Course Objective:

♣ To provide an understanding about MNC Financial Management.

♣ To elucidate various aspects of Balance of Payments.

♣ To enlighten on various aspects in Foreign Exchange Market.

♣ To discuss on the methods of Measuring exchange rate movements.

♣ To help understand the Asset-Liability Management and International Financing.

Course Outcome: Students will be able to:

♣ Understand recent changes and challenges in International Financial Management.

♣ Learn Factors affecting International Trade flows

♣ Learn various aspects about International Stock market.

♣ Understand the uses of exchange rates.

♣ Examine the importance of International Financing.

Unit – I: Introduction: An Overview, Importance, Nature and Scope of International Financial Management, Domestic FM Vs. IFM, International Business Methods, Recent Changes and Challenges in International Financial Management.

Unit – II: International Flow of Funds: Balance of Payments (BOP), Fundamentals of BOP, Accounting Components of BOP, Factors affecting International Trade Flows, Agencies that facilitate International Flows. Indian BOP Trends. International Monetary System: Evolution, Gold Standard, Bretton Woods's System, the Flexible Exchange Rate Regime, Evaluation of Floating Rates, the Current Exchange Rate arrangements, the Economic and Monetary Union (EMU) and Developments.

Unit – III: Foreign Exchange Market: Function and Structure of the Forex Markets, Major Participants, Types of Transactions and Settlements Dates, Foreign Exchange Quotations. Process of Arbitrage, Speculation in the Forward Market. Currency Futures and Options Markets, Overview of the other markets, Euro Currency Market, Euro Credit Market, Euro Bond Market, International Stock Market.

Unit – IV: (a) Exchange Rates: Measuring Exchange Rate Movements, Factors influencing Exchange Rates. Government influence on Exchange Rates, Exchange Rate Systems. Managing Foreign Exchange Risk. International Arbitrage and Interest Rate Parity. (β) Relationship between Inflation, Interest Rates and Exchange Rates, Purchasing Power Parity, International Fisher Effect, Fisher Effect, Interest Rate Parity, Expectations Theory

Unit – V: Asset–liability Management: (a) Foreign Direct Investment, International Capital Budgeting, International Capital Structure and Cost of Capital. International Portfolio Management. (b) International

Financing: Equity, Bond Financing, Parallel Loans, International Cash Management, Accounts Receivable Management, Inventory Management. Payment methods of International Trade, Trade Finance Methods, Export – Import Bank of India, Recent Amendments in EXIM policy, Regulations and Guidelines.

Suggested Readings:

♣ Cheol Eun, Bruce Resnick,Tuugi Chuluun, International Financial Management, TMH, 9e, 2021.

♣ P.G. Apte, Sanjeevan Kapshe, International Financial Management, TMH ,8e,2020.

♣ Alan C. Shapiro, Multinational Financial Management, John Wiley,11e, 2019.

♣ Jeff Madura, International Corporate Management, Cengage, 13e,2016.

♣ S. Eun Choel and Risnick Bruce: International Financial Management, TMH, 2012

♣ Sharan.V, International Financial Management 6e, PHI, 2014.

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B.Com –Finance SEMESTER-VII Type of Course : Major

COURSE : INTERNATIONAL FINANCIAL MANAGEMENT

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. **Question 1**
2. **Question2**
3. **Question3**
4. **Question4**
5. **Question5**
6. **Question6**
7. **Question7**
8. **Question8**

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

9. a) **Question Unit 1**

(OR)

b) **Question Unit 1**

10. a) . **Question Unit 2**

(OR)

b) **Question Unit 2**

11. a) . **Question Unit 3**

(OR)

b) **Question Unit 3**

12. a) **Question Unit 4**

(OR)

b) **Question Unit 4**

13. a) **Question Unit 5**

(OR)

b) **Question Unit 5**

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SEMESTER-VII

COURSE 20A: INVESTMENT MANAGEMENT

Theory | Credits: 4 | 4 hrs/week

Course objectives*:*
Understand different investment alternatives in the market • Understand how securities are traded in the market • Be able to analyze and price different securities • Be able to manage a portfolio • Understand basics in derivative

Learning Outcomes:

- The course introduces the concepts of investment.
- The course aims to give investment planning decisions and modern investment alternatives.
- Different topics such as risks and valuation of investment are to be discussed.
- In this course, we will also examine the time value of money, equity and bond valuation.
- The other important topics discussed in this course are primary and secondary market and fundamental analysis of the investment.

Syllabus:

Unit 1:
Investment:

Investment – Primary and Secondary Objectives – Investment vs. Speculation-Investment Process – Investment Information- Personal financial planning – Risk Profiling.

Unit 2: Investment Risk:
Systematic & Unsystematic risks – Calculation of risk – Probability & Non-probability risks – Investment Return – Capital and Revenue Return – Calculation of Returns.

Unit 3: Investments:
Bank deposits, post office savings scheme, NBFC deposits, Gold and silver, Real Estate, Equity shares, Bonds and Government securities, Mutual funds, life insurance, Tax Savings, Derivatives & Modern Investment alternatives.

Unit 4: Time value of Money:
Time value of Money – Present Value Interest Factor - Present Value Interest Factor Annuity - Future Value Interest Factor - Future Value Interest Factor Annuity – Equity Valuation – Bond Valuation – Yield to Maturity – Problems in Valuation of Investment.

Unit 5: Primary vs. Secondary Market:
Primary vs. Secondary Market Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Financial Analysis

Practical Components:

- Students should learn the basics of investment and differences between investment and speculation.
- All the students should learn the systematic risk and unsystematic risk also how to calculate the risks.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams should discusson different types of deposits.
- Students should analyse the concept of time value of money.

Reference Books

5. Rustagi R P, Investment Analysis & Portfolio Management, Sultan Chand & Sons, New Delhi.
6. Pandian Punithavathy Security Analysis & Portfolio Management, Vikas Publishers, New Delhi, 2010.
7. Chandra Prasanna, Investment & Portfolio Management, Tata McGraw-Hill, New Delhi, 2011
8. Natarajan, Investment Management, Margham Publishers, Chennai, 2012.

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B.Com –Finance **SEMESTER-VII** **Type of Course : Major**

COURSE : INVESTMENT MANAGEMENT

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

14. Define Investment. Distinguish between Investment and Speculation.
15. What is Risk Profiling in financial planning?
16. Differentiate between Systematic and Unsystematic risk.
17. What are the modern investment alternatives available to investors?
18. Explain Present Value Interest Factor and its application.
19. What is Yield to Maturity (YTM)?
20. Write a short note on Fundamental Analysis.
21. Distinguish between Primary Market and Secondary Market.

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

22. a) Explain the objectives of investment and describe the investment process.

(OR)

b) What are the sources of investment information and how are they useful in personal financial planning?

23. a) Define different types of risks in investment. How is risk measured?

(OR)

b) (b) b) Explain Capital and Revenue Return. How are investment returns calculated?

24. a) Describe various traditional and modern investment alternatives.

(OR)

b) Discuss the role of Mutual Funds and Tax Saving Instruments in an investment portfolio.

25. a) Explain the Time Value of Money and its relevance in investment analysis.

(OR)

b) Discuss Equity and Bond Valuation with examples. What is YTM?

26. a) Differentiate between Primary and Secondary Markets. Explain their functions.

(OR)

b)What is Fundamental Analysis? Discuss economic, industry, and company analysis.

SEMESTER-VIII

COURSE 21: ADVANCED COST AND MANAGEMENT ACCOUNTING

Theory	Credits: 4	4 hrs/week

Course objectives:
Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques; demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.

Learning outcomes:

- Identifying the cost unit of transport undertaking and analyses of operating costs
- 4To learn and solve problems about principle ledgers and overheads valuation
- To gain knowledge about reconciliation of cost and procedure for reconciliation
- To solve the budgeting methods and learn about kinds of budgets.
- To learn how to solve working capital problems and understand the process.

Syllabus:

Unit 1: Operating costing:

Introduction- Analysis of operating costs – Cost unit for transport undertaking- Cost ascertainment.

Unit 2: Cost control accounts:
Principle ledgers – Principle accounts – Treatment of over and under absorption of overheard – Important journal entries.

Unit 3: Reconciliation of Cost and Financial Accounts:
Reconciliation Meaning – Reasons for difference in reporting profits - Procedure for Reconciliation – Preparation of reconciliation statement.

Unit 4: Budgetary Control:
Meaning – need – difference between budget and forecast. Budgetary control: Definition - objectives- features – advantages - limitations. Organization for budgetary control: Budget manual - budget period - key factor. Classification of budgets. Preparation of budgets: Sales budget –production budget – purchase budget – cash budget – master budget – flexible budget - zero base budget. Performance Budget.

Unit 5: Working capital Management:
Meaning – Concept and classification of working capital – factors determining working capital requirement – Estimation of working capital.

Practical Components

- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All students should be involved in the group activity like quiz regarding treatment of different under or over absorption of overheads.
- All students should solve previous examination papers for practice.

Reference Books:

6. Cost accounting by Jain and Narang, Kalyani Publications
7. Cost accounting M.N.Arora, Himalaya Publications
8. Advanced cost accounting – J.Made Gowda, Himalaya Publications
9. Financial management - Sashi K Gupta,. Anuj Gupta, Kalyani Publications
10. Financial Management - Dr. D. Surya Chandar Rao, Dr.P.Venu Gopal, Dr.G.V.S.R.N.S.A.Sastry and J. Ambica, Himalaya Publications

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B.Com –Finance **SEMESTER: VIII**

Type of Course : Major

COURSE 21: Advanced Cost And Management Accounting

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4X5=20)

1.What is operating costing?

2. Name any two industries where operating costing is applied.

3.What is meant by under-absorption of overheads, and how is it treated in cost accounting?

4. Distinguish between Principal Ledger and Principal Accounts in cost control systems.

5.What is meant by the reconciliation of cost and financial accounts?

6.State two reasons why there may be a difference between cost accounts and financial accounts.

7.What is budgetary control, and how does it help in managing business finances?

8.What is the primary objective of working capital management?

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5X10=50)

9a) Explain the features and objectives of operating costing.

(OR)

b) A transport company operates a bus on a 100 km route. The bus makes a round trip (up and down) daily for 25 days in a month. The seating capacity is 40 passengers. The average occupancy is 80%.

The monthly expenses are as follows:

Expense Category	Amount (₹)
Diesel	15,000
Driver's Salary	10,000
Conductor's Salary	8,000
Repairs and Maintenance	5,000
Insurance and Taxes	2,000
Depreciation	3,000
Other Overheads	2,000

Calculate:

1. Total passenger-km per month.

2. Operating cost per passenger-km.

3. Fare to be charged per passenger to earn 20% profit on cost.

10a) Explain the concept of Cost Control Accounts, their purpose, and how they are used to monitor and control costs within an organization.

(OR)

b) A factory's estimated overheads for the year are Rs. 2,40,000, and the estimated direct labour hours are 30,000 hours. During the year, the factory worked 28,000 direct labour hours and the actual overheads incurred amounted to Rs. 2,10,000.

You are required to:

1. Calculate the predetermined overhead absorption rate.

2. Determine whether overhead is over or under absorbed and by how much.

3. Show the necessary journal entries for recording and adjusting the overhead.

11a) Explain the meaning, reasons, and importance of reconciliation of cost and financial accounts. How is the reconciliation statement prepared?

(OR)

b) A company's cost ledger shows the following balances for the month of April:

Raw Materials Used: ₹50,000

Direct Labor: ₹30,000

Manufacturing Overheads Applied: ₹20,000

Cost of Goods Manufactured: ₹95,000

The financial accounts show:

Raw Materials Purchased: ₹55,000

Opening Raw Materials Inventory: ₹10,000

Closing Raw Materials Inventory: ₹15,000

Factory Wages (Direct Labor): ₹32,000

Factory Overhead Expenses: ₹18,000

Finished Goods Inventory (Opening): ₹12,000

Finished Goods Inventory (Closing): ₹10,000

Cost of Goods Sold as per Financial Books: ₹97,000

You are required to

Reconcile the cost ledger and financial accounts by preparing a reconciliation statement.

12a) "Explain the concept of budgetary control. Discuss the key steps involved in implementing budgetary control in an organization."

(OR)

b) The sales budget for June for a company is 15,000 units at ₹25 per unit. The production cost budget per unit is:

Raw materials: ₹7

Labour: ₹4

Variable overhead: ₹2

Fixed overhead: ₹20,000 per month

Actual sales were 14,500 units, and actual costs were:

Raw materials: ₹105,000

Labour: ₹60,000

Variable overhead: ₹29,000

Fixed overhead: ₹22,000

You are required:

Calculate the flexible budget and cost variances.

13a) Explain the concept of Working Capital Management. Discuss its important factors affecting working capital requirements.

(OR)

13 b) M/s Paragon Industries, a manufacturing concern, plans to produce 1,20,000 units next year (the plant works evenly throughout the year). The estimated cost and selling data per unit are:

Element	**₹/unit**
Raw material	50
Direct labour	20

Manufacturing overheads (variable)	30
Cash cost of production	100
Depreciation (non-cash, included in o/heads)	10
Total cost of production	110
Profit	10
Selling price	120

Additional information (all averages are uniform over the year):

Item	**Holding / Lag**
Raw-material inventory	1½ months consumption
Work-in-process	1 month (raw material 100 %; labour & o/heads 50 %)
Finished-goods inventory	1 month cash cost of production
Debtors	2 months' sales (goods leave FG store at cost, are sold on 100 % credit)
Creditors for raw material	1 month credit
Wages lag	½ month
Variable overhead lag	1 month
Desired cash balance	₹2,00,000
Safety cushion on computed net working capital	20 %

You are required to

Compute required Working Capital.

SEMESTER-VIII

COURSE 21A: INTERNATIONAL FINANCIAL SYSTEM

Theory	Credits: 4	4 hrs/week

Course objective: To enlighten the student with the concept of international trade, balance of payments and foreign exchange markets.

Learning Outcomes:

- To understand the terms and theories of international trade
- To ensure the knowledge about balance of payments, importance also accounting principles in BOP
- To learn about foreign exchange markets, understanding SPOT and forward rates
- To gain knowledge about exchange rate discrimination
- To understand various instruments like Euro currencies etc.,

Syllabus:

Unit 1: Introduction:

International trade- its importance – theories of international trade –theory comparative costs – classical theory, absolute advantage, Hecksher – Ohlin Theory, Free trade v/s Protection Barriers to Foreign trade, Tariff and Non Tariff Barriers.

Unit 2: Balance of payment:

Meaning of BOP, Components of BOP – Importance of BOP – Meaning of Deficit and surplus – equilibrium – disequilibrium and adjustments – methods of correcting disequilibrium – accounting principles in BOP.

Unit 3: Foreign Exchange Markets:

Define Foreign exchange markets – its structure – settlement system –exchange rate – Participants, understanding SPOT and forward rates, foreign exchange quotations- Premium and discount in forward market- cross rates- inverse rates and arbitrage.

Unit 4: Exchange rate discrimination:

Determination under gold standard and paper standard- factors affecting exchange rates – purchasing power parity theory- demand and supply theory- equilibrium rate of exchange – fluctuating v/s. fixed exchange rates, exchange control- exchange control- objectives of exchange control.

Unit 5: Instruments:

ADR- GDR- Euro currencies- International commercial papers. International Financial institutions – Introduction to IMF – Importance –Functions and significance.

Practical Components

- Students should learn the concept of International trade and their theories
- Analyse the foreign exchange markets who are the participants and understanding of SPOT and forward rates by observing stock exchange sites.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make collect information regarding the companies in ADR, Euro currencies through search engines.
- Students should analyse the overview of fluctuating and fixed exchange rates.

Reference Books

5. International Economics: Theory and Policy, Paul Krugman
6. The Economics of Exchange Rates, Lucio Sarno, Mark P. Taylor
7. International Finance, G.Shailaja, Universities Press
8. International Finance, Maurice D. Levi, Routledge Taylor & Francis Group

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B.Com –Finance **SEMESTER-VIII** **Type of Course : Major**

COURSE : International Financial System

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

25. Explain the concept of comparative advantage in international trade
26. Discuss the difference between free trade and protectionism.
27. What is the meaning of a balance of payments deficit
28. Explain the methods of correcting a balance of payments disequilibrium
29. Define foreign exchange markets and their structure.
30. Explain the concept of SPOT and forward rates in the foreign exchange market
31. Discuss the factors that affect exchange rates in the global economy
32. What are ADRs and GDRs in international finance

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

19. a) Compare and contrast the classical theory of international trade with the Hecksher-Ohlin theory.

(OR)

b) Describe the various barriers to foreign trade and their impact on the global economy

20. a) Discuss the importance of the balance of payments in the context of international trade.

(OR)

b) Explain the accounting principles involved in maintaining a balance of payments equilibrium.

21. a) Discuss the role of exchange rates in the foreign exchange market and how they are determined.

(OR)

b) Explain the concept of arbitrage in the foreign exchange market and its implications for international trade.

22. b) Compare and contrast the purchasing power parity theory with the demand and supply theory of exchange rates

(OR)

b) Describe the objectives and significance of exchange controls in the context of international trade.

23. a) Explain the concept of Euro currencies and their importance in international trade.

(OR)

b) Discuss the functions and significance of international financial institutions like the IMF in promoting economic stability and growth.

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SEMESTER-VIII

COURSE 22: ADVANCED FINANCIAL ACCOUNTING

Theory	Credits: 4	4 hrs/week

Course objective:
Prepare you to analyse, interpret, and use financial statements effectively, both from a general manager and from an investor perspective

Learning outcomes:

- To obtain knowledge about the procedure for the preparation of deficiency account by an insolvent person also the differences between statement of affairs and balance sheet.
- To learn process of accounting of royalty accounts
- To gain knowledge about various methods of branch accounts and their preparation in head office and branch books.
- To gain knowledge of types of investment and their valuation also preparation of investment accounts.
- To analyse the expenses and their treatment in preparation of departmental profit and loss account.
- To observe the differences between branch accounts and departmental accounts.

Syllabus:

Unit 1: Insolvency accounts: Introduction:

Insolvency procedure- statements and lists to be prepared by the insolvent – statement of affairs and deficiency a/c - distinction between a balance sheet and a statement of affairs

Unit 2: Royalty Accounts:
Introduction – Accounting entries in the books of lessee and lessor – Sub lease (Theory and Problems)

Unit 3: Investment accounting:
Introduction- Cum dividend and ex – dividend transaction – Cum – interest and ex interest transactions- Brokerage and expenses- accounting entries of cum dividend/ interest purchase and sale- ex dividend/ interest purchase and sale- bonus and rights issue- closing of investment accounts. (Theory and Problems)

Unit 4: **Branch Accounts:**
Objectives and features-books of accounts-methods of accounting- Debtors system & stock and debtors system**.**

Unit 5: Departmental Accounts:

Need-Features-Basis of allocation of expenses, treatment of interdepartmental transfer-preparation of departmental trading profit and loss account- differences between Branch Accounting and Departmental Accounting

Practical Components

- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All students should be involved in the group activity like quiz regarding basis of apportion of expenses and incomes in profit or loss prior to incorporation
- All students should solve previous examination papers for practice

Reference Books:

7. Advanced Accountancy- Vol 2 S.N.Maheswari, Vikas Publishing House Pvt. Ltd.
8. Practice In Accountancy- Vol 2 Basu & Das, Ravindra library
9. Advanced Accountancy- Arulanandam And Raman, Himalaya Publication
10. Advanced Accountancy- Vol.1&2 R.L.Gupa and Radhaswamy, Sultan Chand & Co
11. Advanced Accountancy- Vol 1&2 Sp Jain and Kl. Narang, Kalyani Publications
12. Advanced Accountancy- Vol 1&2 Shukla & Grewal , S.Chand Publications.

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B.Com –Finance

SEMESTER-VIII

Type of Course : Major

COURSE 22: Advanced Financial Accounting

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any four of the following question. **(4X5=20)**

1.What is the purpose of preparing a statement of affairs in insolvency?

2. State any two differences between a balance sheet and a statement of affairs.

3.What is a minimum rent in a royalty agreement?

4. Who is a sub-lessee in royalty accounts?

5.What is the difference between cum-dividend and ex-dividend?

6. Define brokerage and its accounting treatment in investment accounting.

7.What is the main objective of branch accounting?

8.What is the purpose of preparing separate departmental accounts in an organization

SECTION-B

Answer any five of the following question. **(5X10=50)**

9(a) Explain the procedure to be followed when a person is declared insolvent.

(OR)

b) The following is the statement of Mr. X who has been declared insolvent:

Liabilities	₹	Assets	₹
Creditors	50,000	Cash	5,000
Bills Payable	10,000	Debtors(estimated to realize ₹15,000)	25,000
Loan	20,000	Stock (realizable value ₹10,000)	20,000
Capital	?	Furniture (estimated ₹5,000)	15,000

Prepare: a) Statement of Affairs. b) Deficiency Account

10a) Explain the accounting treatment of royalty in the books of the lessor and the lessee. Also, briefly describe the treatment in case of sub-leasing.

(OR)

b)) A lease is taken by A from B with a royalty of ₹5 per unit, minimum rent ₹10,000. Short workings can be recovered over 2 years. Units produced:

Year 1: 1,200 units   Year 2: 2,000 units   Year 3: 2,500 units

Show the Royalty Account and Short workings Account in the books of the lessee.

11a) Explain how investment accounts are maintained, and discuss the accounting treatment for bonus shares, right shares, cum-interest, and ex-interest transactions.

(OR)

b) On 1st April 2023, X purchased 1,000 equity shares of ₹10 each in ABC Ltd. at ₹20 per share cum-dividend. Dividend declared is 20%. Brokerage 1%. On 30th June 2023, X sold 500 shares at ₹25 each ex-dividend, brokerage 1%.

Prepare Investment Account for the year ending 31st March 2024.

12a) Explain the features of branch accounting. Describe the Debtors system and Stock & Debtors system.

(OR)

b) Head Office sent goods worth ₹50,000 to its branch at cost. Branch made cash sales of ₹40,000 and credit sales of ₹30,000. Expenses at branch ₹10,000. Cash received from debtors ₹20,000. Prepare Branch Account in the books of Head Office under the Debtors System.

13a) Explain the objectives and advantages of departmental accounting. How are common expenses allocated among departments?

(OR)

b) ABC Ltd. has two departments – Department A and Department B. The following information is provided for the year ending 31st March 2025:

Particulars (₹)	Dept. A (₹)	Dept. B
Sales	2,00,000	1,50,000
Opening Stock	30,000	20,000

Purchases	1,20,000	90,000
Closing Stock	40,000	30,000
Wages	20,000	15,000
General Expenses (₹10,000)	?	?

Additional Information:

Rent is to be apportioned in the ratio of floor area: Department A – 3,000 sq. ft., Department B – 2,000 sq. ft.

General expenses are to be apportioned in the ratio of sales.

Prepare a Departmental Trading and Profit & Loss Account for the year ending 31st March 2025.

SEMESTER-VIII

COURSE 22B: ENTREPRENEURIAL FINANCE

Theory	Credits: 4	4 hrs/week

Course Objective:

♣ To highlight the importance of Entrepreneurial Finance.

♣ To elucidate how companies Organize and Operate the Venture.

♣ To impart knowledge of various aspects in financial planning.

♣ To provide understanding of various aspects in venture valuation.

♣ To discuss the aspects of financing the growing ventures.

Course Outcome: Students will be able to:

♣ Understand Financing through venture lifecycle in a company.

♣ Learn Startup and First Round Financing Sources.

♣ Learn the significance of Financial Planning throughout the Venture's life cycle.

♣ Understand Mechanics of venture valuation.

♣ Understand the importance of venture capital financing.

Unit – I: Finance for Entrepreneurs: Principles of Entrepreneurial Finance, Role of Entrepreneurial Finance, The Successful Venture Lifecycle, Financing through Venture Lifecycle, Lifecycle Approach for Teaching, Entrepreneurial Finance. Developing Business Idea, Business Model. Screening Venture Opportunities: Pricing / Profitability Considerations, Financial / Harvest Considerations. Financial Plans and Projections.

Unit – II: Organizing and Operating the Venture: Financing a New Venture, Seed, Startup and First Round Financing Sources, Financial Bootstrapping, Business Angel Funding, First Round Financing Opportunities. Preparing and Using Financial Statements: Obtaining and Recording the Resources to Start and Build a New Venture, Asset and Liabilities and Owners Equity in Business, Sale Expenses and Profits Internal Operating Schedules, Statement of Cash Flows, Operating Breakeven Analysis. Evaluating Operating and Financial Performance using Ratio Analysis.

Unit – III: Financial Planning: Financial Planning throughout the Venture's Lifecycle, Short Term Cash Planning Tools, Projected Monthly Financial Statements. Types and Costs of Financial Capital: Implicit and Explicit Financial Capital Costs, Financial Markets, Determining the Cost of Debt Capital, Investment Risk, Estimating the Cost of Equity Capital, Weighted Average Cost of Capital.

Unit – IV: Venture Valuation: Valuing Early-stage Ventures, Venture Worth, Basic Mechanics of Valuation, Developing the Projected Financial Statements for a Discounted Cash Flow Valuation, Accounting Vs Equity Valuation Cash Flow. Venture Capital Valuation Methods: Basic Venture Capital Valuation Method, Earnings Multiplier and Discounted Dividends.

Unit – V: Financing for the Growing Venture: Professional Venture Capital, Venture Investing Cycle, Determining the Fund Objectives and Policies, Organizing the New Fund, Soliciting Investments in the new Fund, Capital Call, Conducting Due-diligence and Actively Investing, Arranging Harvest or Liquidation, Other Financing Alternatives: Facilitators, Consultants and Intermediaries, Banking and Financial Institutions, Foreign Investors, State and Central Government Financing Programmes. Receivables Lending and Factoring, Mortgage Lending, Venture Leasing.

Suggested Readings:

♣ Leach, Melicher, Entrepreneurial Finance, South-Western College Pub,5e, 2022.

♣ Marco Da Rin Thomas Hellman, Fundamentals of Entrepreneurial Finance, Oxford Publishers, 1e, 2020.

♣ M J Alhabeeb, Entrepreneurial Finance: Fundamentals of Financial Planning and Management for Small Business, Wiley, 2015.

♣ Steven Rogers, Entrepreneurial Finance: Finance and Business Strategies for the Serious Entrepreneur 3e, Tata Mc Graw Hill, 2014.

♣ Douglas Cumming, Entrepreneurial Finance, Oxford University Press, 2012.

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B.Com –Finance SEMESTER-VII Type of Course : Major

COURSE : ENTREPRENEURIAL FINANCE

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. **Question 1**
2. **Question2**
3. **Question3**
4. **Question4**
5. **Question5**
6. **Question6**
7. **Question7**
8. **Question8**

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

9. a) **Question Unit 1**

(OR)

b) **Question Unit 1**

10. a) . **Question Unit 2**

(OR)

b) **Question Unit 2**

11. a) . **Question Unit 3**

(OR)

b) **Question Unit 3**

12. a) **Question Unit 4**

(OR)

b) **Question Unit 4**

13. a) **Question Unit 5**

(OR)

b) **Question Unit 5**

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SEMESTER-VIII

COURSE 23: CORPORATE REPORTING

Theory	Credits: 4	4 hrs/week

Course objective:
To know the professional behaviour and compliance with accounting standards also performance reporting, group accounting including statements and effect of changes in accounting standards.

Learning outcomes:

- This course builds on the concepts, conventions and principles introduced in Financial Accounting and Financial Reporting.
- This course is designed to give learners a thorough grounding in the practical and theoretical aspects of financial reporting at an advanced level.
- The course aims to enable the learner to analyse and evaluate the financial statements of both individual and group entities.
- To develop the learner's critical understanding of the current issues in financial reporting, including the professional and ethical duties of an accountant.
- Understanding of performance measurement and social reporting.

Syllabus:

Unit 1: Professional behaviour:

Professional behaviour and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behaviour, Social responsibility, The applications, strengths and weaknesses of an accounting framework. Critical evaluation of principles and Practices

Unit 2: Performance reporting:
Performance reporting - Non-current assets, Financial instruments, Leases, Segment reporting, Employee benefits, Income taxes, Provisions, contingencies and events after the reporting date, Related parties, Share-based payment, Reporting requirements of small and medium-sized entities (SMEs)

Unit3: Group accounting:
Group accounting including statements of cash flows, Continuing and discontinued interests, Changes in group structures, Foreign transactions and entities, Financial reporting in specialized, not-for-profit and public sector entities, Entity reconstructions

Unit 4: The effect of changes in accounting standards:
The effect of changes in accounting standards on accounting systems, Proposed changes to accounting standards, The creation of suitable accounting policies, Analysis and interpretation of financial information

Unit 5: Measurement of performance:
Environmental and social reporting, Convergence between national and international reporting standards, Current reporting issues**.**

Practical components:

- All students should form into groups for group discussions on proposed standards their effect in accounting.
- Students should gain knowledge on different type of entities like SME also visit some SME to understand the procedure and requirements to start a SME.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All students should form into groups and discuss about the different adjustments in foreign transactions and entities, not-for-profit and public sector entities.

Reference Books

6. Corporate Reporting, Study Text, ACCA Study Text, Kaplan Publishing
7. ACCA Advanced Financial Reporting, BPP Learning Media
8. Advanced Financial Reporting, ICAI
9. Corporate Financial reporting textbook by ICMAI latest edition
10. Financial accounting and reporting by Barry Elliott and Jamie Elliott, Prentice Hall

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B.Com –Finance **SEMESTER-VII/VIII** **Type of Course: Major**

COURSE: Corporate reporting

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks. (4X5=20)

14. What is professionalism in the work place?
15. Define work ethic and its importance?
16. What is performance reporting, and why is it important?
17. How often should performance reports be generated?
18. What is group accounting, and why is it necessary?
19. Define continuing and discontinued operations?
20. How do changes in accounting standards affect accounting systems and processes?
21. Define social reporting and its significance.

SECTION-B

Answer any five of the following questions. Each question carries 10 marks (5x10=50)

22. a) Explain the ethical requirements of corporate reporting.

OR

b) Describe the significance of an accountability and social responsibility in professional behavior?

23. a) Discuss the importance of setting clear goals and objectives in performance reporting?

OR

b) Explain the reporting requirements of small and medium sized entities'

24. a) Explain accounting treatments for discontinued operations.

OR

b) Discuss Financial reporting requirements for non-profit entities.

25. a) Discuss the potential impacts of changes in accounting standards in financial reporting, including the effects on financial statements and key performance indicators.

OR

b) Explain how companies can prepare for proposed changes to accounting standards.

26. a) Discuss the importance of environmental reporting and its impact on stake holders.

OR

b) Describe the impact of current reporting issues on financial reporting and stake holders

SEMESTER-VIII

COURSE 23A: BEHAVIOURAL FINANCE

Theory	Credits: 4	4 hrs/week

Course objective:
To enlighten the student with the concepts of behavioural finance, behavioural corporate finance and investment decisions.

Learning outcomes:
- To learn about basics of behavioural finance.
- To understand the expected utility theory and decisions making under risk and uncertainty
- To gain knowledge of behavioural factors and financial markets
- To learn behavioural corporate finance and corporate decisions
- To understand about decision making related to risks.

Syllabus:

Unit 1: Introduction to Behavioural finance:

Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting

Unit 2: Utility/ Preference Functions:
Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.

Unit 3: Behavioural Factors and Financial Markets:
The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Market Predictability –The Concept of limits of Arbitrage Model - Asset management and behavioural factors - Active Portfolio Management:. - Fundamental information and technical analysis – the case for psychological influence.

Unit 4: Behavioural Corporate Finance:
Behavioural factors and Corporate Decisions on Capital Structure and Dividend Policy -. Systematic approach to using behavioural factors in corporate decision making--External Factors

and Investor Behaviour: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psychophysiology and emotional regulation.

Unit 5: Emotions and Decision:
Making, Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.

Practical Components:

- Students should learn the concept of objectives of behavioural finance and investment decision cycle.
- Analyse the scope of expected utility theory and rational thought.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make collect information regarding market predictability and concept of limits of arbitrage model.
- Students should analyse the types of emotions and decision.

Reference Books

8. Behavioural Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
9. Understanding Behavioral Finance by Ackert
10. The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition)
11. What Investors Really Want - Learn the lessons of behavioral Finance, Meir Statman, McGraw-Hill
12. Handbook of Behavioral Finance – Brian R. Bruce
13. Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
14. Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10-15

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B.Com –Finance **SEMESTER-VIII** **Type of Course : Major**

COURSE : BEHAVIOURAL FINANCE

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any four of the following question. Each question carries 5 marks (4*5=20)

14. Define Behavioural Finance and explain its scope.
15. What is Anchoring in behavioural finance?
16. Explain the Expected Utility Theory in decision making.
17. What do you understand by the Efficient Market Hypothesis?
18. What is the influence of behavioural factors on capital structure decisions?
19. Explain the role of external factors in corporate decision making.
20. What is meant by emotional regulation in risk perception?
21. How do personality traits affect risk attitudes?

SECTION-B

Answer any five of the following question. Each question carries 10 marks (5*10=50)

22. a) Define behavioral finance. Discuss the investment decision cycle and types of judgment under uncertainty.

(OR)

b) Explain representativeness, anchoring, and discounting biases in behavioural finance.

23. a) Describe the Expected Utility Theory and its relevance in decision making under risk.

(OR)

b) Discuss the concept of rationality in investor behavior and market efficiency.

24. a) What is the role of behavioural factors in asset management and financial markets?

(OR)

b) Explain the limits of arbitrage and psychological influences in technical analysis.

25. a) How do behavioural factors affect corporate decisions related to capital structure and dividend policy?

(OR)

b) Discuss the role of external factors and emotional regulation in corporate decision making.

26. a) Explain neurophysiology of risk taking and emotional mechanisms behind it.

(OR)

b) How do personality traits affect risk-taking attitudes in different financial domains?

SEMESTER-VIII

COURSE 24: STRATEGIC COST MANAGEMENT

Theory | Credits: 4 | 4 hrs/week

Course objectives:

This basic objective of the course is to provide strategic cost information and Techniques and their application to 'efficient and effective' business decisions.

Learning outcomes:

- To understand about the cost drivers, concepts and their allocation and apportionment
- Evaluate various cost techniques and methods
- To gain knowledge regarding uniform costing and its objectives, pros and cons
- To familiarize about transfer pricing and its use
- To know the theory of constraints and problems regarding target costing.

Syllabus:

Unit 1: Introduction to Strategic Cost Management:

Basic Cost Concepts, Cost Drivers, Cost allocation and apportionment – Strategic Analysis and Strategic Cost Management.

Unit 2: Cost Management Systems:

Job Costing – Process Costing – Joint Products – Strategic Profitability Analysis – Pricing Decisions and Cost Management.

Unit-3: Uniform costing and inter firm comparison:

Meaning- Objectives – Advantages, limitations of uniform costing and inter firm comparisons.

Unit 4: Responsibility accounting and transfer price:

Meaning- significance – prerequisite- responsibility – responsibility centre and their types – advantages of responsibility accounting – Transfer price – transfer pricing methods.

Unit 5: Contemporary Cost Management:

Target Costing – Theory of Constraints – Life cycle Costing – Management Control and Strategic Performance Measurement.

Practical Components:

- Students should learn the concept of cost drivers so that it helps mostly in problem solving

- All the students should involve in group activity like quiz for apportionment and allocation of cost from respected drivers
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams for the group discussions how the strategic cost management should be effective and what are the effects in the present day environment

Reference Books:

6. Jawaharlal, Cost Accounting, Tata McGraw Hill, Second Edition, 1999.
7. Nigam and Jai, Cost Accounting Principles and Practice, Prentice Hall of India Publishers, 2000.
8. Blocher, I., Chen, Lin, Cost Management: A Strategic Emphasis, McGraw Hill, 1999
9. 4.Herngren, Datar and Foster, Cost Accounting: A Managerial Emphasis, Pearson Education, Eleventh Edition, 2003
10. Advanced cost accounting, J Made Gowda, Himalaya Publishing house.

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B.Com –Finance **SEMESTER-VII/VIII** **Type of Course: Major**

COURSE: STRATEGIC COST MANAGEMENT

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks. (4X5=20)

41. Explain the significance of cost drivers.
42. What is job costing?
43. What are the factors influencing pricing decisions in cost management?
44. Write a short note on Uniform Cost Manual.
45. State the limitations of inter-firm comparison.
46. Mention the advantages of responsibility accounting.
47. Define the theory of constraints.
48. What is Kaizen costing?

SECTION-B

Answer all the following questions. Each question carries **10** marks. (5X10=50)

19. a) Distinguish between cost allocation and cost apportionment.

(OR)

b) Define strategic cost management. And explain its key components.

20. a) Discuss the methods of allocating joint costs among joint products and their impact on profitability analysis.

(OR)

b) Describe the steps involved in strategic profitability analysis.

21. a) Define Uniform Costing. Explain its advantages and limitations.

(OR)

b) Discuss how inter-firm comparison facilitates cost control and efficiency improvement in an industry

22. a) Explain the different types of responsibility centres and their roles in performance measurement.

(OR)

b) Describe various transfer pricing methods and their implications for divisional performance evaluation.

23. a) Explain the process and benefits of target costing in new product development

(OR)

b) Analyze the stages of life cycle costing and its significance in strategic cost management.

SEMESTER-VIII

COURSE 24B: MANAGEMENT INFORMATION SYSTEMS

Theory Credits: 4 4 hrs/week

Course Objectives:

♣ To help understand the importance of information systems in organization for decision making.

♣ To elucidate the business applications of information systems.

♣ To provide understanding of the system development life cycle.

♣ To impart knowledge of new approaches for system building in the digital firm era.

♣ To highlight the challenges of cybercrime.

Course Outcomes: Students will be able to:

♣ Understand the importance of MIS for strategic advantages.

♣ Learn various business applications of information systems like e-business, BPR, DSS.

♣ Learn examine the information system planning.

♣ Understand alternative methods for building information system.

♣ Learn cyber security with inter networks security defenses.

Unit – I: Introduction: Information Systems in Business, Types of Information Systems, Managerial Challenges of IT, Components of Information System Resources and Activities. System for Collaboration and Social Business, Ethical and Social Issues in Information System, Information System for Strategic Advantages.

Unit – II: Business Applications of Information Systems: e-Business Systems, Functional Business Systems, Customer Relationship Management, BPR, ERP Systems, Supply Chain, e-Commerce, DSS, Business Analytics, Business Intelligence and Knowledge Management System.

Unit – III: Management of Information Systems: Information System Planning, System Acquisition, Systems Implementation, System Development Models: Water Fall Model, System Development Lifecycle, V-Model, Computer Assisted and Software Engineering Tools, Prototype Iterative Model, Evaluation & Maintenance.

Unit – IV: Management of Information Systems: System Development and Organizational Change, Business Process Redesign, Systems Analysis, System Design, System Development Process, Methodology for Modeling and Designing System, Alternative Methods for Building Information System, New Approaches for System Building in the Digital Firm Era, Agile System.

Unit – V: Introduction to Cyber Crime: Cyber Space; Cyber Law; e-Business; e-Consumers; Spam, Phishing. Cyber Crime and Information Security: Threats and Vulnerabilities. Inter-networks Security Defenses, Other Security Measures, System Control and Audit, Blockchain.

Suggested Readings:

♣ James A.O' Brien, George M. Marcus, Management Information Systems, Ramesh Behl, McGraw Hill, 11e, 2019. ♣ Jaytilak Biswas, Management Information System, Sage Publications,1e,2020.

♣ Laudon & Laudon, Management Information Systems: Managing the Digital Firm, Pearson, 15e, 2017.

♣ Sahil Raj, Management Information Systems, Pearson, 2e, 2018.

♣ D P Goyal, Management Information Systems–Managerial Perspective, MacMillan, 3e , 2010.

♣ Jawadekar, Management Information Systems Text and Cases, Tata Mc Graw Hill, 2012.

♣ Kelkar, Management Information Systems, Prentice Hall India, 2012.

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B.Com –Finance SEMESTER-VII Type of Course : Major

COURSE : MANAGEMENT INFORMATION SYSTEMS

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. **Question 1**
2. **Question2**
3. **Question3**
4. **Question4**
5. **Question5**
6. **Question6**
7. **Question7**
8. **Question8**

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

9. a) **Question Unit 1**

(OR)

b) **Question Unit 1**

10. a) . **Question Unit 2**

(OR)

b) **Question Unit 2**

11. a) . **Question Unit 3**

(OR)

b) **Question Unit 3**

12. a) **Question Unit 4**

(OR)

b) **Question Unit 4**

13. a) **Question Unit 5**

(OR)

b) **Question Unit 5**

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SEMESTER-VIII

COURSE 25: ACCOUNTING FOR MANAGERIAL DECISION MAKING

Theory	Credits: 4	4 hrs/week

Course objectives:
To familiarize and acquaint the student with various investment process and decisions to be made by managers based on different approaches.

Learning outcomes:
- Understand various costing systems and management systems
- Analyse and provide recommendations to improve the operations of organisations through the application of Capital investment process
- Evaluate the costs and benefits and make the organisation to take the right decision on investment
- Familiarize different elements of cost of capital and valuation of cost of equity, debt, retained earnings and calculation of weighted average cost of capital.
- Gain knowledge about return on investment, EVA concept and performance budgeting.

Syllabus:

Unit 1: Management Accounting:

Nature – Scope and functions – Role of management accountant - -cost concepts and classification – variable costing and absorption costing – Emerging costing approaches – life cycle costing – quality costing –Kaizen costing – throughput costing –back flush costing – activity based costing – Introduction – concepts – cost drivers and cost pools – step to develop ABC system – ABC system and corporate strategy.

Unit 2: Capital Investment process:
Investment appraisal methods – Payback periods- ARR – Time adjusted methods – Discounted payback period – NPV – IRR – PI –TV Method – Capital Rationing –Risk analysis – Decision Tree Approach – Sensitivity analysis – other statistical analysis.

Unit 3: CVP Analysis and Decision making:
Managerial application of CVP Analysis – Make or Buy Decision – Alternative methods of production – buy or lease decision – Shut down or continue – Repair or replace – Accepting bulk orders for idle capacity utilization – pricing under different situation – situation product mix – key factor etc.,

Unit 4: Cost of capital:
Concept –Relevance –Elements of cost of capital – cost of equity – cost of debt – cost of retained earnings – calculation of weighted average cost of capital – cost control and cost techniques – value engineering.

Unit 5: Performance Measurement:
Financial and Non-Financial Measurement – Performance –Return on investment – Residual income – EVA concept – Measurement – Balanced score card –concept – objectives – multiple score card measures- new horizons in management control – transfer pricing – responsibility accounting – performance budgeting – ZBB – Social cost –Benefit analysis

Practical Components:
- All students should gain knowledge on quality costing and Kaizen costing, also emerging costing approaches.
- Students should gain knowledge on different types of capital investment process by solving each problem in all the methods.
- All students should solve previous examination papers for practice.
- Students should analyse the different decisions of management regarding CVP analysis.
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Reference Books

4. Murphy, Managerial Accounting.
5. Man Mohan & Goyal, Principles of Management Accounting..
6. Welsch, Budgeting, Profit Planning and Control..

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B.Com –Finance **SEMESTER-VIII**

Type of Course : Major

COURSE : Accounting for Managerial Decision making

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4X5=20)

1.What is the role of a management accountant in decision-making?

2. Define cost drivers and cost pools in Activity-Based Costing (ABC).

3.What is the difference between Payback Period and Discounted Payback Period?

4. Briefly explain the concept of Capital Rationing in investment decisions.

5.What is a 'Make or Buy' decision in managerial accounting, and how does CVP analysis help in this decision?

6. How does identifying the 'key factor' influence product mix decisions under constraints?

7.What is the cost of capital?

8.What is the concept of Residual Income in performance measurement?

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5X10=50)

9a) Discuss the scope and functions of Management Accounting. How does it differ from Financial Accounting?

(OR)

b) Explain the importance of Management Accounting in modern business decision-making.

Activity	Total Overhead Cost	Cost Driver	Product X Usage	Product Y Usage
Machine Setup	₹40,000	Number of Setups	4 setups	6 setups
Material Handling	₹30,000	No. of Material Moves	10 moves	20 moves
Quality Inspection	₹50,000	No. of Inspections	5 inspections	15 inspections

You are required to

Calculate the total overhead cost allocated to Product X and Product Y using the Activity-Based Costing (ABC) method.

10a) Explain the Net Present Value (NPV) and Internal Rate of Return (IRR) methods of investment appraisal. How do these methods help in making investment decisions?

(OR)

b) Initial Investment: ₹50,000

Discount Rate: 10%

Cash Inflows:

Year	Cash Inflow (₹)	Discount Factor @10%
1	15,000	0.909
2	20,000	0.826
3	10,000	0.751
4	10,000	0.683
	Total PV	
	Initial Outlay	₹50,000

Calculate NPV.

11a) Discuss the managerial applications of CVP analysis in special decision-making situations such as accepting bulk orders, pricing under different market conditions.

(OR)

b) XYZ Ltd. manufactures a component in-house. The cost details per unit are:

Direct Material: ₹20

Direct Labour: ₹15

Variable Overhead: ₹10

Fixed Overhead: ₹12 (allocated)

The total production is 5,000 units.

A supplier offers the same component at ₹50 per unit. If the company buys from outside, ₹30,000 of the fixed overheads can be avoided.

You are required to give your

Advise whether the company should make or buy the component using CVP analysis

12a) Explain the concept of weighted average cost of capital (WACC) and its significance in financial decision-making.

(OR)

b) A company has the following capital structure:

Equity: ₹6,00,000 (Cost of equity = 12%)

Debt: ₹4,00,000 (Cost of debt = 8%)

Corporate tax rate = 30%

Calculate the Weighted Average Cost of Capital (WACC).

13a) Discuss its objectives and the significance of multiple scorecard measures in organizational performance evaluation.

(OR)

b) A division of XYZ Ltd. has operating income of ₹15,00,000, total assets of ₹75,00,000, and the cost of capital is 10%. Calculate:

(a) Return on Investment (ROI)

(b) Residual Income (RI)

(c) Economic Value Added (EVA), assuming no adjustments are required to accounting profits.

SEMESTER-VIII

COURSE 25B: INTERNATIONAL BUSINESS

Theory Credits: 4 4 hrs/week

Course Objectives:

♣ To highlight the need and importance of studying International Business and provide understanding of the concepts associated with International Business

♣ To impart knowledge of Classical and Modern International Trade Theories.

♣ To educate on the aspects of Business, Economic and Regional Integration and Multilateral Trade Agreements

♣ To elucidate on the elements of Strategy & Structure in International Business

♣ To highlight the role played by various Functional Areas of Business in International Business Operations

Course Outcomes: Students will be able to:

♣ Understand the Concepts, Principles and Approaches of International Business.

♣ Learn the evolution of International Trade thought process with the help of classical and modern theories of International Trade.

♣ Gain insights of the aspects of Business and Economic Integration with the help of various Regional Economic Integrations and Multilateral Trade Agreements.

♣ Understand the Strategy and Structure of International Business with the help of Value Chain Analysis, Environmental Scanning, Strategic Alliances.

♣ Gain knowledge of the contribution of major functional areas of business viz. Production, Finance, Marketing and HRM in International Business Operations.

Unit – I: Introduction to International Business: Need for International Business, Drivers of Globalization, Distinction between Domestic and International Business, International Business Approaches, Modes of International Business, Impediments in International Business, Opportunities and Challenges of International Business, Ease of Doing Business (World Bank), Multi National Corporation (MNCs), International Business Environment: Cultural, Political, Social and Technological Environment.

Unit – II: International Trade Theories: Classical Theories: Mercantilism, Absolute Advantage Theory, Comparative Advantage Theory and Factor Endowment Theory. Modern Theories: Country Similarity Theory, Product Life Cycle Theory, New Trade Cycle Theory and National Competitive Advantage Theory. India's Foreign Trade, Foreign Direct Investment in India, Balance of Payments.

Unit – III: International Business and Economic Integration: Levels of Economic Integration, Benefits and Challenges of Economic Integration, Free Trade Agreement (FTA), The Customs Union, The Common Market, The Economic Union. Arguments Surrounding Economic Integration, Regional Economic Groups: European Union, NAFTA, ASEAN, SAARC, QUAD and G8. Multilateral Trade Agreements: GAAT, WTO, TRIPS and TRIMS, UNCTAD. International Trade Policy of India.

Unit – IV: Strategy and Structure of International Business: Environmental Analysis, Value Chain Analysis, Types of Strategies, Strategy Implementation Process, Control and Evaluation, Strategic Alliances, Nature, Benefits, Pitfalls of Strategic Alliances, Scope of Strategic Alliance, Alliance Development Process, Economic Considerations for Strategic Alliances. Choosing an Organizational Design Structure, Issues in Global Organizational Design.

Unit – V: International Business Operations: Issues involving International Production: Sourcing and Vertical Integration. Major Activities in International Marketing: Brand Decisions. Issues of International Financial management: Forex Market, International Monetary System, International Financial Markets, Export Financing. Managing International HR Activities: HR Planning, Recruitment and selection, Expatriate Selection and Training. Cross Cultural Issues in International Business.

Suggested Readings:

♣ Charles W. L Hill, G. Thomas M Hult, Rohit Mehtani, International Business, Mc Graw Hill,11e, 2019.

♣ Ehud Menipaz, Amit Menipaz and Shiv S Tripathi, International Business – Theory and Practice, Sage Publishers, 1e, 2017.

♣ Michael R. Czinkota, Ilkka A. Ronkainen, Michael H. Moffett, International Business, Wiley,8e, 2011.

♣ K Ashwatappa, International Business, Mc Graw Hill, 6e,2015. 26 R22 MBA SYLLABUS

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B.Com –Finance **SEMESTER-VII** **Type of Course : Major**

COURSE : INTERNATIONAL BUSINESS

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. **Question 1**
2. **Question2**
3. **Question3**
4. **Question4**
5. **Question5**
6. **Question6**
7. **Question7**
8. **Question8**

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

9. a) **Question Unit 1**

(OR)

b) **Question Unit 1**

10. a) . **Question Unit 2**

(OR)

b) **Question Unit 2**

11. a) . **Question Unit 3**

(OR)

b) **Question Unit 3**

12. a) **Question Unit 4**

(OR)

b) **Question Unit 4**

13. a) **Question Unit 5**

(OR)

b) **Question Unit 5**

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B.Com Tax Procedure and Practice VII & VIII Semesters

Sem	Course No	Name of the Course
VII	16	Accounting For Special Institutions
VII	16C	Goods and service Tax procedure and practice.
VII	17	Indian Accounting Standards
VII	17A	Financial Planning
VII	18	Banking And Insurance Company Accounts
VII	18A	Financial Management
VII	19	Accounting Theory and Financial Reporting
VII	19B	Customs procedure and practice.
VII	20	Tally With GST
VII	20B	Tax planning and management II
VIII	21	Advanced Cost And Management Accounting
VIII	21B	Foreign Trade Policy
VIII	22	Advanced Financial Accounting
VIII	22A	Financial Reporting
VIII	23	Corporate Reporting
VIII	23A	Behavioral Finance
VIII	24	Strategic Cost Management
VIII	24C	Assessment of Non-Residents
VIII	25	Accounting For Managerial Decision Making
VIII	25C	Income computation and Disclosure standards.

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SEMESTER-VII

COURSE 16: ACCOUNTING FOR SPECIAL INSTITUTIONS

Theory	Credits: 4	4 hrs/week

Course objective:
Students will learn relevant special institutions and their recording of expenses and incomes also preparation of final accounts.

Learning outcomes*:*

- To learn how books are maintained and financial statements for educational institutions
- To study different types of hospitals and how financial statements differ.
- To learn the process relating to purchases and sales of hotels and restaurants.
- To learn the topics relating to farm accounting
- To gain knowledge regarding the double accounting system and their real time uses.

Syllabus:

Unit 1: Accounting for Educational Institutions:
Meaning -Books to be maintained-Sources and Expenditure-Annual Statement of Accounts.

Unit 2: Accounting for Hospitals:
Meaning -Types of Hospitals –Sources and Expenditure - Funds-Preparation of Final Accounts.

Unit 3: Accounting for Hotels and Restaurants:
Objectives - Purchases-Sales-Some Special Items Relating to Hotel Business-Apportionment of Common Expenses to various departments.

Unit 4: Farm Accounting:
Objectives-Features-How Transactions are recorded-Usual Heads of expenses and Incomes of some farms.

Unit 5: Double Accounting System (Electricity Company Accounts):
Meaning -Advantages and Disadvantages of Double Accounting System- Difference between Single Account and Double Accounting System-Difference between Double Entry System and Double Accounting System-Replacement of an asset-Accounts of Electricity Companies.

Practical components*:*

- Students should get knowledge about the expenses and books maintained in educational institutions by observing different departments in their institutions.

- Students should visit hotels and interact with the managers regarding the special items relating to business and statements prepared.
- By management cooperation students should visit hospitals also search for the expenses and books of special institutions from other books and search engines.
- All the students should form in groups and provide a presentation with images and videos of their visit in such hospital or institution or hotels so that other students also able to learn the view.

Reference Books*:*

13. Advanced Accountancy- S.N. Maheswari, Vikas Publishing House Pvt. Ltd.
14. Practice In Accountancy- Basu & Das, Ravindra library
15. Advanced Accountancy- Arulanandam and Raman, Himalaya Publication
16. Advanced Accountancy- Vol.2 R.L.Gupa and Radhaswamy, Sultan Chand &Co
17. Advanced Accountancy- SP Jain and KL. Narang, Kalyani Publications
18. Advanced Accountancy- Shukla & Grewal; S.Chand Publications.

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B.Com -General

SEMESTER-VII

Type of Course : Major

COURSE 16 : Accounting for special institutions

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4X5=20)

32. What are the main sources of income for educational institutions?
33. What is an Annual Statement of Accounts?
34. Mention any two types of hospitals.
35. What are the major sources of revenue for hospitals?
36. What are the objectives of hotel accounting?
37. Mention two special items that appear in hotel accounts.
38. What are the usual heads of income and expenses in farm accounting?
39. What are the differences between the Double Entry System and the Double Accounting System?

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5X10=50)

9 a) Explain the accounting system followed in educational institutions and the preparation of annual accounts.

(OR)

9 b) The following is the Receipts and Payments Account of Bright Future Educational Society for the year ended 31st March 2025:

Receipts and Payments Account for the year ended 31-03-2025

Receipts	Amount ₹	Payments	Payments ₹
Opening Balance (Cash at Bank)	15,000	Salaries	40,000
Subscriptions	90,000	Rent	10,000
Donations	20,000	Stationery	5,000
Interest on Investments	6,000	Furniture Purchased	10,000
Sale of Old Newspapers	1,000	Sports Expenses	30,000
Admission Fees	5,000	Electricity Charges	30,000
		Miscellaneous Expenses	5,000
		Closing Balance (Cash at Bank)	7,000

Total	1,37,000	Total	1,37,000

Additional Information:

1. Subscription includes ₹5,000 relating to the previous year and ₹3,000 received in advance for the next year.
2. Furniture to be depreciated at 10%.
3. Salaries outstanding for the current year: ₹2,000.

You are required:

To Prepare the following for the year ending 31st March 2025

1. Income and Expenditure Account
2. Balance Sheet as on 31st March 2025

10 a) Discuss the unique features of hospital accounting and explain how financial reporting in hospitals differs from that of other organizations.

(OR)

10 b) The following is the Receipts and Payments Account of City Care Hospital for the year ended 31st March 2025:

Receipts and Payments Account for the year ended 31-03-2025.

Receipts	Amount (₹)	Payments Amount (₹)	Amount (₹)
Opening Cash and Bank Balance	25,000	Salaries to Doctors	50,000
Subscriptions from Members	30,000	Salaries to Nurses	25,000
Donations	20,000	Medicines	20,000
Hospital Fees Received	1,10,000	Medical Equipment Purchased	40,000
Government Grant	35,000	Building Repairs	10,000
Interest on Investments	5,000	Electricity and Water Charges	15,000
		Stationery	25,000
		Ambulance Expenses	15,000
		Closing Cash and Bank Balance	25,000
Total	2,25,000	Total	2,25,000

Adjustments:

1. Salaries to nurses' outstanding ₹3,000.
2. Medicines worth ₹2,000 are in stock on 31st March 2025.
3. Provide depreciation @ 10% on medical equipment.

4. Subscription outstanding ₹2,000; advance received ₹1,000.

You are required to prepare

1. Income and Expenditure Account for the year ending 31st March 2025.

2. Balance Sheet as on 31st March 2025.

11 a) Explain the special features of hotel and restaurant accounting and the method of apportioning common expenses.

(OR)

11 b) You are given the following Trial Balance of Royal Stay Hotel for the year ended 31st March 2025:

Trial Balance as on 31st March 2025.

Particulars	Debit (₹)	Credit (₹)
Capital		3,00,000
Building	2,00,000	
Furniture	50,000	
Kitchen Equipment	30,000	
Restaurant Sales		1,80,000
Purchases (Provisions)	1,00,000	
Wages and Salaries	60,000	
Power and Fuel	20,000	
Room Rent		1,20,000
Repairs and Maintenance	10,000	
Administrative Expenses	45,000	
Cash at Bank	40,000	
Stock of Provisions (01-04-2024)	20,000	
Debtors	40,000	
Creditors		15,000
Total	6,15,000	6,15,000

Adjustments:

1. Closing stock of provisions ₹30,000.

2. Depreciate: Building @ 5%Furniture @ 10%Kitchen Equipment @ 15%

3. Outstanding wages and salaries ₹5,000.

4. Prepaid administrative expenses ₹2,000.

5. Apportion the following common expenses:

Wages and Salaries: 60% to Rooms, 40% to Restaurant

Power and Fuel: 40% to Rooms, 60% to Restaurant

Repairs and Admin Expenses: 50% each

Required to prepare

1. Departmental Trading and Profit & Loss Account for:

Room Rent Department and Restaurant Department.

2. Balance Sheet as on 31st March 2025

12 a) Explain the features of farm accounting and how transactions are recorded.

(OR)

12 b) You are provided the following information from the books of Green Valley Farms for the year ended 31st March 2025.

Receipts and Payments Account for the year ended 31-03-2025

Receipts	Amount (₹)	Payments	Amount (₹)
Opening Cash Balance	10,000	Purchase of Seeds	20,000
Sale of Crops	80,000	Fertilizers and Pesticides	15,000
Sale of Milk	25,000	Wages to Farm Labour	30,000
Sale of Livestock	15,000	Repairs to Tractors	15,000
Government Subsidy	10,000	Veterinary Expenses	30,000
		Purchase of Livestock	12,000
		Tractor Fuel and Maintenance	6,000
		Closing Cash Balance (Bal. fig.)	12,000
Total	1,40,000	Total	1,40,000

Adjustments:

1. Seeds worth ₹3,000 and Fertilizers worth ₹2,000 remain unused (closing stock).

2. Depreciate farm equipment (tractors) by ₹4,000.

3. Outstanding wages: ₹2,000

4. Livestock is valued at ₹18,000 at year end.

You are required to prepare:

1. Farm Income and Expenditure Account for the year ending 31st March 2025

2. Balance Sheet as on 31st March 2025.

13 a) Discuss the features, advantages, and disadvantages of the double accounting system used by electricity companies.

(OR)

13 b) You are given the following balances capital expenditure and Revenue balances from the books of Power glow electricity co ltd. For the year ended 31st March 2025

Particulars	Amount (₹)	Particulars	Amount (₹)
Buildings	4,00,000	Sale of Electricity	12,00,000
Plant and Machinery	10,00,000	Meter Rent Received	50,000
Mains and Cables	6,00,000	Operating Expenses	4,50,000
Transformers	3,00,000	Salaries and Wages	2,00,000
Furniture and Fittings	1,00,000	Repairs and Maintenance	80,000
Land	2,00,000	Rent, Rates and Taxes	70,000
		Depreciation	1,00,000
		Interest on Loans	40,000
		Income Tax	60,000
		Contingency Reserve (to be created)	30,000

Other Information:

1. Capital contributed by Government: ₹20,00,000.

2. Loan from State Electricity Board: ₹3,00,000.

3. Customer Deposits: ₹1,00,000.

4. Profit available for disposal should be transferred to General Reserve.

5. General Balance Sheet should be prepared under the Double Accounting System format.

You are required to prepare

1. Revenue Account for the year ending 31st March 2025.

2. Net Revenue Account.

3. Capital Account. 4. General Balance Sheet as on 31st March 2025.

SEMESTER-VII

COURSE 16C: Goods and Service Tax Procedure And Practice

Theory Credits: 4 4 hrs/week

Course Outcomes (CO):

1. Explain the applicability and procedures of TDS and TCS under GST.
2. File and understand various GST returns including annual and final returns.
3. Maintain statutory records and understand the consequences of non-compliance.
4. Analyze dispute resolution methods including adjudication, appeals, and advance rulings.
5. Interpret legal actions like search, seizure, prosecution, and compounding under GST.

UNIT I: TDS AND TCS under GST

TDS under GST – When TDS is required- When TDS is not required – conditions – Rate of TDS – TCS under GST – Applicability of TCS

UNIT II: GST Returns

Filing of return under GST – GSTR1 – GSTR 3B – GSTR 4 – GSTR 5 – GSTR 6 – GSTR 7 – GSTR 8 – Annual return – Final return

UNIT III: Accounts and Records

Accounts and Records – Compulsory audit – Period for retention of accounts – UCE number – Consequences for not maintaining proper records

UNIT IV: Dispute Resolution

Demand and Adjudication – Appeals – Advance Ruling – Offences and penalties

UNITS V: Search and Seizure

Inspection – search and seizure – Prosecutions – Compounding of offences – Settlement commission

Reference Books*:*

GST & Customs Law" by CA. Rajat Mohan

GST Law & Practice" by V.S. Datey

Krishna University :: Machilipatnam

B. Com - TPP SEMESTER-VII Type of Course : Major

COURSE : Goods And Service Tax Procedure And Practice

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. Tax Collection at Source
2. First Return
3. UCE Number
4. Compulsory audit
5. Adjudication
6. Show Cause Notice
7. Prosecution
8. Advance Ruling

SECTION – B

Answer the following Questions 5 x 10 = 50

UNIT – I

9. a) Explain the applicability of TDS under GST law.

OR

b) Who is e- commerce operator and what are the circumstances under which TCS is implemented.

UNIT – II

10. a) What are various types of returns under GST law and explain the procedure of filing of returns.

OR

b) Discuss the consequences of non-filing of returns under GST law.

UNIT – III

11. a) What are different books of account and records maintained by GST dealer?

OR

b) Discuss the consequences for not maintaining proper records under GST Law.

UNIT – IV

12. a) What are various offences and penalties under GST law and situations of prosecutions under the Act.

OR

b) Briefly explain Dispute Resolution Mechanism under the Act.

UNIT – V

13. a) Write about the procedure of inspection, search and seizure under the GST law.

OR

b) Explain the concept of compounding of offences and manner of settlement under the GST law.

XXX

SEMESTER-VII

COURSE 17: INDIAN ACCOUNTING STANDARDS

Theory	Credits: 4	4 hrs/week

Course objective:
To enable the students to have thorough knowledge in accounting theory and accounting standards for accounting profession.

Learning outcomes:

- To understand the objectives, significance, advantages, disadvantages of accounting standards.
- To acquire the conceptual knowledge of procedure for issuing accounting standards and accounting standards board, scope and functions
- To analyse various accounting standards and their disclosure requirements.
- Familiarize and understand the International Financial Reporting Standards (IAS or IFRS) and their application to the companies who use them.
- Evaluate various accounting standards

Syllabus:

Unit 1: Introduction:

Accounting Standards – Meaning - Objectives – Significance - Advantages and Disadvantages – Procedure for issue of Accounting Standards by ICAI– Scope – Accounting Standards Board – Formation, Scope and Function –Compliance of accounting standards- Indian Accounting Standards issued so far (list only).

Unit 2: Conceptual Framework for preparation and presentation of financial statements:
Meaning, Purpose and status of framework – Components, Objectives of financial statements – Qualitative characteristics of financial statements – Elements of financial statements and their measurement - Fundamental accounting assumptions.

Unit 3: Accounting Standards-I:
AS-1: Disclosure of Accounting policies – AS-2: Valuation of inventories –AS-3: Cash flow statement – AS-4: Contingencies in balance sheet –AS-5: Net profit or loss, prior period items and changes – AS-7: Construction Contracts (Theory only)

Unit 4: Accounting Standards-II:
AS-9: Revenue Recognition – AS 10: Accounting for Fixed assets AS-11: Effects of changes in foreign exchange rates- AS-12: Accounting for government grants – AS-13: Accounting for investments – AS-14: Accounting for Amalgamation. (Theory only)

Unit 5: Accounting Standards-III:
AS-16: Borrowing costs **-** AS-19: Leases – AS-20: Earning per share - AS-26: Intangible assets – AS-29: Provisions, Contingent liabilities and assets - International Financial Reporting Standards (IFRS): Meaning- Objectives – Procedure – Challenges. (Theory only)

Practical components:
- All students are divided into groups. Each group should prepare questions on particular accounting standards and provide them to other groups for solving.
- Students have to read the provisions of relating to Indian accounting standards comparing with accounting standards
- All students should get familiar with MCA website and gain research about the structure of accounting standard formulation.
- Students should form teams and provide seminars on the topic and provide presentations for communication skills.

Reference Books:
1. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications.
2. Tulsian's Select Accounting Standards, CA (Dr) P.C. Tulsian, S. Chand Publications
3. Accounting and Auditing Standards, Dr. M. Srinivasulu and Others, Himalaya Publishing House
4. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
5. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications.

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B. Com - TPP   SEMESTER-VII   Type of Course : Major

COURSE : Indian Accounting Standards

TIME: 3 HOURS   MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks   (4*5=20)

33. What is the significance of Accounting Standards
34. Explain the Procedure for the issue of Accounting Standards by ICAI
35. What are the Components of the Conceptual Framework for Financial Statements
36. Define the Fundamental Accounting Assumptions
37. What is the purpose of AS-1: Disclosure of Accounting policies
38. Explain AS-3: Cash flow statement briefly
39. Explain AS-9: Revenue Recognition
40. Explain AS-26: Intangible Assets

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks   (5*10=50)

40. a) Discuss the objectives of Accounting Standards

(OR)

b) Evaluate the Advantages and Disadvantages of Compliance with Accounting Standards

41. a) Explain the Purpose and Status of the Conceptual Framework for Financial Statements.

(OR)

b) Discuss the Qualitative Characteristics of Financial Statements and their Importance in decision-making

42. a) Analyze the Valuation of Inventories as per AS-2.

(OR)

b) Discuss the significance of Contingencies in the Balance Sheet according to AS-4.

43. a) Discuss how Accounting for Fixed Assets is carried out according to AS-10.

(OR)

b) Explain the Accounting Treatment of Amalgamation under AS-14.

44. a) Discuss the significance of AS-16: Borrowing Costs in financial reporting.

(OR)

b) Evaluate the challenges in implementing International Financial Reporting Standards (IFRS).

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SEMESTER-VII

COURSE 17: FINANCIAL PLANNING

Theory	Credits: 4	4 hrs/week

Course objective:
To enable the student to understand various components of financial planning and to get more rewards using risk return trade off.

Learning outcomes:

- To learn about personal financial planning, concept of time value of money
- Identifying and gain knowledge of different risks and their measurement
- Familiarize investment strategies
- Evaluation of problems regarding retirement planning also know the key terms
- Gain knowledge of income tax heads and differentiate the income into different heads.

Syllabus:

Unit 1: Basics of Personal Financial Planning:
Definition, Importance and process of financial planning, Concept of time value of money in single and series.

Unit 2: Managing Investment Risk:
Types of risks, measurement and management of risks and financial statements**. Measuring Investment Returns**: Risk and Return trade-off, Short term and long term capital Gains. Choosing the various source of credit and credit alternatives.

Unit 3: Investment Strategies:
Various Strategies and asset allocation .Evaluating investment in various stocks and Various Loans and their usage.

Unit 4: Retirement Planning:
Process, Annuities and its types, Asset allocation & diversification and concept of mortgage and its types-Reverse mortgage.

Unit 5: Tax and Estate Planning:
Various heads of incomes, Exemptions in Income tax applicable to various categories. Concept of wealth Tax. Estate Planning need and creation of Will and various formats.

Practical components:

- Students should learn the process of financial planning, concept of time value of money in single and series.
- All the students should learn the types of risks and how to measuring the investment returns.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams should discusson investment strategies in the present environment.
- Students should analyse the retirement planning.

Reference Books:

9. Workbook of CPFA of NSE in Indian version is available On the following link: http://nseindia.com/content/ncfm/ncfm_cpfa_workbook.pdf.
10. Jack R Kapoor, Les R Dlabay, Robert J Hughes, personal finance , McGraw-Hill/Irwin; Edition 2005.
11. Jeff Madura, Personal Finance with Financial Planning Software Addison Wesley; Edition 2006.
12. Joehnk, Gitman, Personal Finance A User's Perspective, Cengage Learning, Edition 2009.

B. Com - General

SEMESTER VII

Type of Course: Major

COURSE: Financial Planning

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks (4x5=20)

34. Define financial planning
35. Time value of money
36. What is the difference between short- and long-term capital gains?
37. Types of risks?
38. Are you investing for the short-term or long–term investment?
39. Do you prefer growth or income?
40. What is the first type in retirement planning?
41. Name the five heads of income under the income tax.

SECTION-B

Answer any **five** of the following questions. Each question carries **10** marks (5x10=50)

42. a) What is the financial planning process?

OR

b) What is the primary goal of personal financial planning?

43. a) Discuss the importance of risk management in investment decision making.

OR

b) Explain how diversification can help reduce investment risk.

44. a) How do different investment strategies (such as growth, value, income, index investing) compare in terms of risks, return time origin?

OR

b) What are the advantages and disadvantages of active investment
Compared to passive investing? Especially in terms of cost, effort, and performance?

45. a) What is asset allocation and diversification? How do they help in effective retirement planning?

OR

b) Explain the heads of income with suitable examples under the Income Tax Act.

46. a) What are the annuities? Describe the different types of annuities available for retirement planning.

OR

b) What is wealth tax? Explain its features and the reasons for its abolition.

SEMESTER-VII

COURSE 18: BANKING AND INSURANCE COMPANY ACCOUNTS

Theory	Credits: 4	4 hrs/week

Course objective:
Students should acquire knowledge about preparation of financial statements of banking and insurance companies.

Learning outcomes:

- To acquire knowledge for preparation of memorandum trading account and claim statement
- To familiarize the points relates to loss of profits.
- To understand about life insurance and to prepare financial statements of life insurance corporation
- To compare life insurance and general insurance, to prepare financial statements of fire and marine insurance companies.
- To equip the students with the preparation of financial statements of Insurance and Banking companies

Syllabus:

Unit 1: Fire Insurance Claims I (Loss of stock):
Meaning of Fire – Claim for Loss of Stock – Average Clause - Preparation of Memorandum Trading Account and claim Statement.

Unit 2: Fire Insurance Claims II (Loss of profit or Consequential Loss):
Important points – Indemnity period, short sales, standard charges, increased cost of working, rate of gross profit – Procedure for ascertaining claim.

Unit 3: Accounts of Insurance Companies I:
Meaning of insurance- types of insurance- Books or registers to be maintained by insurance company – Terminology used in Insurance companies -Life Insurance Companies – preparation of Revenue Account, Balance sheet and valuation Balance sheet.

Unit 4: Accounts of Insurance Companies II:
General Insurance –Reserve for unexpired risks – Differences between life insurance and general insurance - Preparation of final accounts with special reference to fire and marine insurance only.

Unit 5: Bank Accounts:

Bank Accounts - Books and registers to be maintained by Banks - Slip system of posting - Rebate on Bills discounted - Schedule of advances - Nonperforming assets - preparation of profit & loss a/c and balance sheet.

Practical components

- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.
- Detailed research regarding different types of insurance.
- Students should read some policy bonds for reference and what are the clauses are made and what are all the documents required.
- Research for the books maintained by the banks and the bank policies regarding performing and non-performing assets through search engines.

Reference Books:

13. Advanced Accountancy- S.N.Maheswari, Vikas Publishing House Pvt. Ltd.
14. Practice In Accountancy- Basu & Das, Ravindra library
15. Advanced Accountancy- Arulanandam and Raman-Himalaya Publication
16. Advanced Accountancy- Vol.2 R.L.Gupa and Radhaswamy, Sultan Chand & Co
17. Advanced Accountancy- Sp Jain And Kl. Narand, Kalyani Publications
18. Advanced Accountancy- Shukla &Grewal, S.Chand Publications.

B. Com –General SEMESTER-VII

Type of Course: Major

COURSE: Banking and Insurance Company Accounts

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks (4x5=20)

1. What is the purpose of a fire insurance claim?
2. What is the difference between actual loss and claimable loss?
3. What is the indemnity period?
4. How is the claim amount for consequential loss calculated?
5. Define insurance.
6. Define "Reserve for Unexpired Risks."
7. What is the slip system of posting in banks?
8. What is meant by rebate on bills discounted?

SECTION-B

Answer any **five** of the following questions. Each question carries **10** marks (5x10=50)

9. a) What is the Average Clause in fire insurance? Explain with an example how it affects the claim amount.

OR

b) Describe the steps involved in the preparation of a Memorandum Trading Account for estimating the loss of stock in case of fire.

10. a) Explain the terms: indemnity period, short sales, standard charges, and increased cost of working in the context of consequential loss.

OR

b) Describe the procedure for calculating the claim for consequential loss under a fire insurance policy.

11.a) Define insurance. Explain its types with examples.

OR

b) Discuss the common terminology used in insurance companies.

12. a) Describe the preparation of final accounts for general insurance companies, with special reference to fire and marine insurance.

OR

b) Discuss the key differences between life insurance and general insurance.

13.a) Describe the procedure for preparing the profit and loss account and balance sheet of a bank.

OR

b) What are the important books and registers maintained by a bank? Explain their significance.

SEMESTER-VII

COURSE 18: FINANCIAL MANAGEMENT

Theory	Credits: 4	4 hrs/week

Course objective:
Finance Management is designed to expose the student to the financial issues of determining the monetary resources needed by a business, the mix of these resources, the sources and uses of funds, the benefits, risks and costs associated with different types of resources and financing.

Learning outcomes:

- To gain basic knowledge of financial management
- To evaluate the capital budgeting process and risk analysis in capital budgeting
- Familiarize different financial decision that help the organisation
- Learn types of dividend policies and their valuation
- Knowledge regarding working capital management, uses to organisation and valuation of working capital

Syllabus:

Unit 1: Introduction:

Nature, Scope and Objectives of Financial Management: Functions of Finance - Profit Maximization vs. Wealth Maximization – Role of Financial Manager in Modern Business Organizations – Risk - Return Trade off.

Unit 2: **Investment decision:**
Capital Budgeting process – Cash Flow Estimation and measurement – Investment criterion – Methods of appraisal: Traditional Techniques and Discounted Cash Flow Methods - Capital rationing – Risk analysis in capital budgeting.

Unit 3: Financing decisions:
Concept of leverage – Types of Leverages –EBIT – EPS Analysis – Capital Structure – Determinants - Theories – Net Income approach – Net operating income approach – Traditional view – MM Hypothesis. Cost of Capital**:** Types of Cost of Capital - Weighted average Cost of capital.

Unit 4: **Dividend decisions:**
Kinds of dividends, Dividend Policy types, Dividend Theories - Walter's Model - Gordon's Model - M-M Hypothesis - Retained Earnings Policies - Bonus Shares.

Unit 5: Working capital management:
Concepts of working capital – Determinants of Working capital – Optimum level of Current assets – Liquidity vs. Profitability – Risk – Return tangle – Estimating working capital needs – Financing strategies of working capital – Inventory Management – Inventory Control Techniques - Receivables Management - Cash Management.

Practical Components:

- Students should learn the role of financial manager in modern business organisation.
- All the students should learn the methods of appraisal also risk analysis in capital budgeting.
- All students should solve previous examination papers for practice.
- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.

Reference Books

1. Brearley, Richard and Myers, Steward: Principles of Corporate Finance, New York, McGraw Hill.
2. Soloman, Ezra, Theory of Financial Management, Columbia Press.
3. James C. Van Horne, Financial Management and Policy, Prentice Hall of India.
4. Weston J. Fred and Brigham, Eugne F., Managerial Finance, Dryden Press.
5. Prasanna Chandra, Financial Management, Tata McGraw Hill.
6. Khan, M.Y. and Jain, Financial Management, Tata McGraw Hill.
7. Pandey, 1M, Financial Management, Delhi, Vikas Publishing House.
8. Ravi M. Kishore: Financial Management, Taxman.
9. Sudhirbhat, Financial Management, Excel Books.

B. Com –General **SEMESTER-VII**

Type of Course: Major

COURSE: Financial management

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks (4x5=20)

47. Define wealth maximization.
48. What do you understand by the term "risk-return trade-off"?
49. What is the capital budgeting process?
50. What do you mean by capital rationing
51. Define leverage.
52. What is EBIT_EPS Analysis used for?
53. What is Walter's method?
54. Define working capital.

SECTION-B

Answer any **five** of the following questions. Each question carries **10** marks (5x10=50)

9 a) Discuss the role and responsibilities of a financial manager in modern business organizations

OR

b) What is the nature and objectives of financial management?

10 a) What are the traditional and discounted cash flow (DCF) methods of investment appraisal? Compare them**.**

OR

b) Explain how cash flows are estimated and measured for capital budgeting purposes

11. a) What is capital structure? Discuss the factors determining the capital structure of a company.

OR

b) Define the cost of capital. Explain the types of cost of capital.

12. a) What are the different kinds of dividends? Explain each briefly.

OR

b) Discuss Gordon's Model of dividend policy. How does it support the relevance of dividends

13. a) Discuss the key determinants of working capital requirements.

OR

b) Explain inventory management. What are the techniques of inventory control?

SEMESTER-VII

COURSE 19: ACCOUNTING THEORY AND FINANCIAL REPORTING

Theory	Credits: 4	4 hrs/week

Course objectives*:*
By the end of the course, students will be able to explain fundamentals of accounting also different approaches of accounting theory. Learning of conceptual frame work, global initiative in financial reporting and value added statements.

Learning outcomes:

- To acquire knowledge about fundamentals of accounting, different approaches of accounting theory, accounting postulates, concepts and principles
- To learn about conceptual framework of financial reporting, its objectives and functions.
- To gain knowledge about management reports in companies Act, 2013
- To learn the limitations of Conventional financial statements, methods of accounting for changing prices
- To have thorough information about value added statements, benefits, market value and economic added shareholders.

Syllabus:

Unit 1: Fundamentals of accounting:

Meaning, Nature and significance, Classification, Evolution, Role and Users of Accounting and Accounting Theory, History of Accounting Thoughts. Approaches to Accounting Theory. Accounting Postulates, Concepts and Principles. (Theory only)

Unit 2: Financial Reporting:
Meaning - conceptual frame work - Evaluation –objectives – functions - financial reporting process - character sties of financial statements – global initiative in financial reporting. (Theory only)

Unit 3: Companies Act 2013:
Reporting requirements - National Financial Reporting Authority (NFRA) - Board of directors - director's report – Business Responsibility Report – corporate governance reporting – corporate social reasonability reporting. (Theory only)

Unit 4: Accounting for Price level changes:
Introduction, Limitations of Conventional Financial Statements - Methods of Accounting for Changing Prices.

Unit 5: Developments in financial reporting:
Value added statements – Advantages and Limitations -Economic Value Added, Shareholders Value Added –uses; Market Value Added – Benefits and Limitations; Market Value Added Vs. Economic Value Added. (Simple problems and theory).

Practical components:

- The students can identify history of accounting and accounting postulates within accounting theory
- Analyse the objectives, evaluation and functions of financial reporting also global initiative in financial reporting
- Students should get information regarding companies act, how the act come into force from various sources.
- Students should form groups and visit small companies and get information about the human resource accounting is done and gain knowledge regarding the objectives and process of human resource from recruitment to performance of an employee.

Reference Books:

19. Advanced Accountancy- Vol.1 & 2 S.N.Maheswari, Vikas Publishing House Pvt. Ltd.
20. Practice In Accountancy- Vol.1& 2 Basu & Das, Ravindra library
21. Advanced Accountancy- Vol.1 & 2 Arulanandam and Raman, Himalaya Publication
22. Advanced Accountancy- Vol.1 & 2 R.L.Gupa and Radhaswamy, Sultan Chand & Co
23. Advanced Accountancy- Vol.1 & 2 Sp Jain and Kl. Narand, Kalyani Publications
24. Advanced Accountancy- Vol.1 & 2 Shukla & Grewal S.Chand Publications.
25. Financial Reporting- M.P.Vijay Kumar, Snow White Publications
26. Financial Reporting – B.D.Chaterjee, Taxman Publications
27. Financial Reporting - P.C. Tulsian, S. Chand Publications

Krishna University: Machilipatnam

B. Com - General **SEMESTER-VII/VIII** **Type of Course: Major**

COURSE: ACCOUNTING THEORY AND FINANCIAL REPORTING

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks. (4X5=20)

49. What are the main classifications of accounting?
50. Who are the primary users of accounting information?
51. Define financial reporting.
52. What are the key characteristics of financial statements?
53. What is the National Financial Reporting Authority (NFRA)?
54. What is meant by Business Responsibility Report?
55. State the limitations of conventional financial statements.
56. Define Economic Value Added.

SECTION-B

Answer all the following questions. Each question carries **10** marks. (5X10=50)

19. a) Explain the various approaches to accounting theory.

(OR)

b) Describe the main accounting concepts and principles with examples.

20. a) Discuss the functions and importance of financial reporting in business.

(OR)

b) Analyze the impact of global initiatives on financial reporting practices.

21. a) Discuss the reporting requirements prescribed by the Companies Act 2013.

(OR)

b) Analyze the significance of corporate social responsibility reporting under the Companies Act 2013.

22. a) Explain the various methods of accounting for changing prices.

(OR)

b) Describe the importance of accounting for price level changes in financial reporting.

23. a) Discuss the advantages and limitations of value added statements in financial reporting.

(OR)

b) Distinguish between Market Value Added and Economic Value Added.

SEMESTER-VII

COURSE 19: CUSTOMS PROCEDURE AND PRACTICE

Theory Credits: 4 4 hrs/week

Course Outcomes

- Understand the **basic concepts of Customs Law**, including taxable events, documents like Bill of Entry and Shipping Bill, and the concept of territorial jurisdiction in Customs.
- Apply **rules of customs valuation** for imports and exports, including the determination of value in transactions with related persons and currency conversion.
- Analyze and differentiate **various methods of customs valuation**, such as transaction value, identical and similar goods, and other WTO-compliant methods.
- Evaluate the **types of customs duties** levied in India and compute duties such as Basic Customs Duty, Anti-dumping Duty, and CVD (with problems).
- Explain and interpret **baggage rules**, parcel imports, and detention procedures under the Customs Act, including legal rights and exemptions available.

UNIT I: Introduction

Introduction of Customs Law – Taxable event for import and exports – Bill of entry – Shipping Bill – Customs station – Goods – Territorial waters – Customs Tariff

UNIT II: Valuation under Customs

Rules of valuation – Valuation for imports – valuation for exports – Related person – Rate of Foreign exchange

UNIT III: Methods of valuation

Transaction Value – Identical goods – Similar goods – Deductive value – Computed value – Residual value.

UNIT IV: Types of Customs duty

Basic Customs duty – Social welfare surcharge – GST compensation cess – Safeguard duty – Anti-dumping duty – CVD –CVD on subsidized goods (Including Problems).

UNIT V: Baggage Rules

Baggage – Rules of baggage – Courier parcels – Post Parcels – Detention of Baggage

References:
1. **Customs Law Manual" by R.K. Jain**
2. **"Indirect Taxes" by Dr. V.S. Datey**
3. **"Customs Law & Practice" by CA Rajkumar / CA Mahesh Gour**

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B. Com - TPP   SEMESTER-VII   Type of Course : Major

COURSE : CUSTOMS PROCEDURES AND PRACTICE

TIME: 3 HOURS   MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks   (4*5=20)

1. Taxable event
2. Bill of entry
3. Imports
4. Identical goods
5. Transaction value
6. Safe guard duty
7. General free Allowance
8. Compensation cess

SECTION – B

Answer the following Questions   5 x 10 = 50

UNIT – I

9.a) Discuss the salient features of Customs Act, 1962

OR

b) Explain the procedure of presentation of shipping Bill.

UNIT – II

10. a) What are the rules of valuation of goods for levy of customs duty under the Act?

OR

b) Explain the circumstances under which buyer and seller are said to be related persons under the Act.

UNIT - III

11.a) what are different methods of valuation for imports.

OR

b) What are different methods of valuation for exports?

UNIT – IV

12. a) Explain different types of duties under the Customs Act.

OR

b) Calculate customs duty from the following information:

i. Free on Board Value US $ 1000.
ii. Buying Commission US $ 25
iii. Unloading charges Rs. 1500
iv. One US $ is equal to Rs. 78 (CBIC) Rs. 72 (SBI)
v. BCD 10% SWS 10% and IGST 18%.

UNIT – V

13. a) Explain the rules relating to baggage of a passenger under the Customs Act, 1962.

OR

b) What are the provisions in respect of courier and post parcels under the Customs Act, 1962.

SEMESTER-VII

COURSE 20: TALLY WITH GST

Theory Credits: 4 4 hrs/week

Course objectives:
To know about the computerized accounting and accounting software Tally and Accounting of various vouchers, inventory and GST through Tally.

Learning outcomes:

- To introduce the students to Basic of Accounts and the usage of Tally for accounting purpose.
- To help students to work with well- known accounting software i.e. Tally Prime. Tally is an accounting package which is used for learning to maintain accounts.
- Students will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally Prime software.
- Demonstrate an understanding of various predefined inventory vouchers to suit the various business requirements and flexibility to create unlimited stock items, use simple to complex conversion units and generate invoices with the required information and dimensions.
- Demonstrate an understanding of how to maintain a payroll register .This helps to understand how to maintain management related information, statutory forms and reports in the prescribed formats such as: Pay Slip ,Payroll Statements, Attendance and Overtime Registers etc
- Develop the students use the Tally software, that helps to prepare Accounting, Payroll, Billing, Sales and Profit Analysis, Auditing Banking Inventory, Taxation such as GST, VAT, TDS, TCS etc

Syllabus:

Unit 1: Introduction to Computerized Accounting:

Introduction to Computerized Accounting – Meaning and Scope – Features of Computerized Accounting - Advantages and Limitations of Computerized Accounting – Computerized Accounting VS Manual Accounting – Accounting Software – Types of Accounting Software.

Unit 2: Accounting Software Tally:
Features of Tally – Tally Configuration - Tally Screen Components – Company Creation, Alter and Delete – Company features – Configuration – Group Company – Creating and Altering GROUP A Company – Processing Transactions in Tally – Tally Groups and sub Groups – Group Creation, Alter and Delete –– Managing Groups - Ledgers – Creation, Alter and Delete Ledgers.

Unit 3: Accounting Vouchers:
Recording of Transactions – Voucher Types – Payment Voucher – Receipt Voucher – Contra Voucher – Sales Voucher – Purchase Voucher – Journal Voucher – Creation, Alteration and Deletion of Vouchers – New Voucher Types – Display Vouchers – Create, Alter and Delete Foreign Currencies – Voucher entry using foreign currencies.

Unit 4: Accounts with Inventory:
Introduction to inventory – Inventory Methods – Units of Measurement Creation, Alter and Delete – Stock Groups – Creation, Display, Alter and Deletion of Stock Groups – Stock Items – Create, Alter, Display and Deletion of Stock Items – Stock Valuation methods – FIFO, LIFO, Average stock level, Minimum Level and Maximum Level – Creation of Sales order and Purchases Order – Rejection In and Rejection Out – Manufacturing journal – POS Invoice -- Creation of Cost Centers – Creation of Godown.

Unit 5: Taxes and Report Generation:
Enabling TDS/TCS and GST --- GST configuration at Company level, Stock group level and stock item level – GST Ledgers creation – Voucher entry using GST -- Financial Reports in Tally – Trial Balance - Trading and Profit and Loss Account – Balance Sheet – Bank Reconciliation Statement - Stock Summary Report – Ratio Analysis – Funds Flow Statement – Godown summary Report – Statutory Reports – GST, TDS Reports – Job costing using Tally,

Practical Components:

- Students should practice Tally vouchers and company creation in tally software
- Identifying different transactions along with correct voucher entries, identifying heads of incomes and expenses also assets and liabilities.
- Practice on latest provision examples which include TDS and GST
- All students should attend the practical sessions to generate financial reports.

Reference Books:

4. Tally, C.NellaiKannan, Nels Publications, 2009, 2nd Edition, New Delhi.
5. Asok K. Nadhani, Tally.ERP 9, BPB Publications, 2010, 1st Edition, New Delhi.
6. Tally 9, Dr.K.Kiran Kumar, Sri Laasya Publications, 2009, 2nd Edition, New Delhi.

7. Comdex Tally 9 Course Kit – Namrata Agrawal, Sanjay Kumar – wiley, 2009 1st Edition, New Delhi.
8. Tally 9 In Simple Steps - Kogent Learning Solutions Inc. - Dreamtech Press, 2009, 6th Edition, New Delhi.
9. Vikas Gupta, Computer and Financial Accounting with Tally 9.0, BPB Publications, 2007, 2nd Edition, New Delhi.

Krishna University: Machilipatnam

B. Com - General **SEMESTER-VII/VIII Type of Course: Major**

COURSE: TALLY WITH GST

TIME: 3 HOURS **MAX. MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks. (4X5=20)

57. What is the scope of Computerized Accounting?
58. Distinguish between Manual Accounting and Computerized Accounting.
59. What are the key features of Tally software?
60. What are Tally screen components?
61. Write a short note on the journal voucher.
62. How do you enter vouchers using foreign currencies in Tally?
63. What is a manufacturing journal and POS invoice?
64. Write the steps to configure GST in Tally.

SECTION-B

Answer all the following questions. Each question carries **10** marks. (5X10=50)

10. a) What is Computerized Accounting? And discuss the advantages and limitations of computerized accounting.

(OR)

b) What is accounting software? And explain the types of accounting software.

10. a) Explain the process of creating, altering, and deleting a company in Tally.

(OR)

b) Discuss the procedure for creating, altering, and deleting groups and ledgers in Tally.

11. a) Explain the various types of vouchers available in Tally.

(OR)

b) Describe the steps to create, alter, and delete vouchers in Tally. How can vouchers be customized or displayed?

12. a) Discuss different stock valuation methods in Tally.

(OR)

b) Describe the process of creating sales orders, purchase orders, and managing rejections.

13. a) Explain how GST ledgers are created and used for voucher entries in Tally.

(OR)

b) Explain the process of generating and interpreting financial reports in Tally.

SEMESTER-VII

COURSE 20: TAX PLANNNING AND MANAGEMNT II

Theory	Credits: 4	4 hrs/week

Course Outcome

- Understand and distinguish between **tax planning, tax management, tax evasion, and tax avoidance**, and evaluate their ethical and legal implications.
- Apply the concept of **residential status** to assess tax liability and identify tax planning opportunities related to **receipt and accrual of income**.
- Analyze tax-saving strategies involved in the **formation and structuring of new businesses**, considering location, nature, accounting methods, and inventory valuation.
- Evaluate tax implications and planning techniques for **Non-Residents**, including income from dividends, interest, royalty, and foreign assets.
- Develop tax planning strategies suitable for **various entities** such as individuals, firms, and companies, ensuring compliance with the Income Tax Act.

UNIT I: Introduction

Tax Planning – Tax Management – Tax Evasion – Tax avoidance – Comparative analysis between Tax planning and Tax Management – Comparative analysis between Tax evasion and Tax avoidance

UNIT II: Tax Planning with reference to residential status

Residential status – Incidence of tax – receipt of income – accrual of income – Tax planning with reference to residential status and incidence of tax

UNIT III: Tax planning with reference to setting – up of new business

Tax planning with reference to setting –up of new business – nature of business – location of business – type of business – method of accounting – valuation of inventory

UNIT IV: Tax planning in respect of Non-Resident

Tax on dividend – Tax on royalty – Tax on fees for technical services – Tax on interest – Tax on foreign exchange income – Tax on foreign exchange assets

UNIT V: Tax Planning with reference to entity

Tax planning for individual – Tax planning for firms – Tax planning for companies – Tax planning for other entities

Reference Books

1. **Corporate Tax Planning and Management" by Dr. Vinod K. Singhania & Kapil Singhania**
2. **"Direct Taxes Law and Practice" by Dr. V.P. Gaur & Dr. D.B. Narang**
3. **"Tax Planning and Management" by Lakhotia R.N. & Subhash Lakhotia**

Krishna University :: Machilipatnam

B. Com - TPP SEMESTER-VII Type of Course : Major

COURSE : TAX PLANNNING AND MANAGEMNT II

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. Tax avoidance
2. Incidence of tax
3. Method of Accounting
4. Foreign exchange income
5. Global Valuation
6. New business
7. Fees for Technical Services
8. Tax Planning

SECTION – B

Answer the following Questions 5 x 10 = 50

UNIT – I

9.a) Write comparative statement of analysis between tax planning and tax management.

OR

b) Give five examples each for the transactions covered under tax avoidance and tax evasion.

UNIT – II

10. a) Differentiate between income accrued and income deemed to be accrued in the context of incidence of tax.

OR

b) Give the planning hints regarding tax with reference to residential status of an individual.

UNIT – III

11. a) Explain tax planning with reference to setting-up of a new business.

OR

b) What is inventory? Explain different methods of valuation of inventory for the purpose of tax planning.

UNIT – IV

12. a) What are the differences between Foreign Exchange Income and Foreign Exchange Asset?

OR

b) Explain tax planning in respect of a non-resident person.

UNIT – V

13. a) Give tax planning to minimize payment of tax in case of an individual.

OR

b) How do you give tax planning hints for a company in order to reduce their tax liability?

SEMESTER-VIII

COURSE 21: ADVANCED COST AND MANAGEMENT ACCOUNTING

Theory	Credits: 4	4 hrs/week

Course objectives:

*C*ritically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques; demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.

Learning outcomes:

- Identifying the cost unit of transport undertaking and analyses of operating costs
- 4To learn and solve problems about principle ledgers and overheads valuation
- To gain knowledge about reconciliation of cost and procedure for reconciliation
- To solve the budgeting methods and learn about kinds of budgets.
- To learn how to solve working capital problems and understand the process.

Syllabus:

Unit 1: Operating costing:

Introduction- Analysis of operating costs – Cost unit for transport undertaking- Cost ascertainment.

Unit 2: Cost control accounts:

Principle ledgers – Principle accounts – Treatment of over and under absorption of overheard – Important journal entries.

Unit 3: Reconciliation of Cost and Financial Accounts:

Reconciliation Meaning – Reasons for difference in reporting profits - Procedure for Reconciliation – Preparation of reconciliation statement.

Unit 4: Budgetary Control:

Meaning – need – difference between budget and forecast. Budgetary control: Definition - objectives- features – advantages - limitations. Organization for budgetary control: Budget manual - budget period - key factor. Classification of budgets. Preparation of budgets: Sales budget –production budget – purchase budget – cash budget – master budget – flexible budget - zero base budget. Performance Budget.

Unit 5: Working capital Management:
Meaning – Concept and classification of working capital – factors determining working capital requirement – Estimation of working capital.

Practical Components

- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All students should be involved in the group activity like quiz regarding treatment of different under or over absorption of overheads.
- All students should solve previous examination papers for practice.

Reference Books:

11. Cost accounting by Jain and Narang, Kalyani Publications
12. Cost accounting M.N.Arora, Himalaya Publications
13. Advanced cost accounting – J.Made Gowda, Himalaya Publications
14. Financial management - Sashi K Gupta,. Anuj Gupta, Kalyani Publications
15. Financial Management - Dr. D. Surya Chandar Rao, Dr.P.Venu Gopal, Dr.G.V.S.R.N.S.A.Sastry and J. Ambica, Himalaya Publications

Krishna University :: Machilipatnam

B. Com - TPP

SEMESTER: VIII

Type of Course : Major

COURSE 21: Advanced Cost And Management Accounting

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4X5=20)

1.What is operating costing?

2. Name any two industries where operating costing is applied.

3.What is meant by under-absorption of overheads, and how is it treated in cost accounting?

4. Distinguish between Principal Ledger and Principal Accounts in cost control systems.

5.What is meant by the reconciliation of cost and financial accounts?

6.State two reasons why there may be a difference between cost accounts and financial accounts.

7.What is budgetary control, and how does it help in managing business finances?

8.What is the primary objective of working capital management?

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5X10=50)

9a) Explain the features and objectives of operating costing.

(OR)

b) A transport company operates a bus on a 100 km route. The bus makes a round trip (up and down) daily for 25 days in a month. The seating capacity is 40 passengers. The average occupancy is 80%.

The monthly expenses are as follows:

Expense Category	**Amount (₹)**
Diesel	15,000
Driver's Salary	10,000
Conductor's Salary	8,000
Repairs and Maintenance	5,000
Insurance and Taxes	2,000
Depreciation	3,000

Other Overheads 2,000

Calculate:

1. Total passenger-km per month.

2. Operating cost per passenger-km.

3. Fare to be charged per passenger to earn 20% profit on cost.

10a) Explain the concept of Cost Control Accounts, their purpose, and how they are used to monitor and control costs within an organization.

(OR)

b) A factory's estimated overheads for the year are Rs. 2,40,000, and the estimated direct labour hours are 30,000 hours. During the year, the factory worked 28,000 direct labour hours and the actual overheads incurred amounted to Rs. 2,10,000.

You are required to:

1. Calculate the predetermined overhead absorption rate.

2. Determine whether overhead is over or under absorbed and by how much.

3. Show the necessary journal entries for recording and adjusting the overhead.

11a) Explain the meaning, reasons, and importance of reconciliation of cost and financial accounts. How is the reconciliation statement prepared?

(OR)

b) A company's cost ledger shows the following balances for the month of April:

Raw Materials Used: ₹50,000

Direct Labor: ₹30,000

Manufacturing Overheads Applied: ₹20,000

Cost of Goods Manufactured: ₹95,000

The financial accounts show:

Raw Materials Purchased: ₹55,000

Opening Raw Materials Inventory: ₹10,000

Closing Raw Materials Inventory: ₹15,000

Factory Wages (Direct Labor): ₹32,000

Factory Overhead Expenses: ₹18,000

Finished Goods Inventory (Opening): ₹12,000

Finished Goods Inventory (Closing): ₹10,000

Cost of Goods Sold as per Financial Books: ₹97,000

You are required to

Reconcile the cost ledger and financial accounts by preparing a reconciliation statement.

12a) "Explain the concept of budgetary control. Discuss the key steps involved in implementing budgetary control in an organization."

(OR)

b) The sales budget for June for a company is 15,000 units at ₹25 per unit. The production cost budget per unit is:

Raw materials: ₹7

Labour: ₹4

Variable overhead: ₹2

Fixed overhead: ₹20,000 per month

Actual sales were 14,500 units, and actual costs were:

Raw materials: ₹105,000

Labour: ₹60,000

Variable overhead: ₹29,000

Fixed overhead: ₹22,000

You are required:

Calculate the flexible budget and cost variances.

13a) Explain the concept of Working Capital Management. Discuss its important factors affecting working capital requirements.

(OR)

13 b) M/s Paragon Industries, a manufacturing concern, plans to produce 1,20,000 units next year (the plant works evenly throughout the year). The estimated cost and selling data per unit are:

Element	₹/unit
Raw material	50

Direct labour	20
Manufacturing overheads (variable)	30
Cash cost of production	100
Depreciation (non-cash, included in o/heads)	10
Total cost of production	110
Profit	10
Selling price	120

Additional information (all averages are uniform over the year):

Item	**Holding / Lag**
Raw-material inventory	1½ months consumption
Work-in-process	1 month (raw material 100 %; labour & o/heads 50 %)
Finished-goods inventory	1 month cash cost of production
Debtors	2 months' sales (goods leave FG store at cost, are sold on 100 % credit)
Creditors for raw material	1 month credit
Wages lag	½ month
Variable overhead lag	1 month
Desired cash balance	₹2,00,000
Safety cushion on computed net working capital	20 %

You are required to

Compute required Working Capital.

SEMESTER-VIII

COURSE 21: FOREIGN TRADE POLICY

Theory | Credits: 4 | 4 hrs/week

Course Outcomes

- Understand the concept of **duty drawback**, its various types, applicability on re-exports, and rules regarding excess claims and the negative list.
- Evaluate the role of **trade facilitation measures**, including digital initiatives like the Electronic Cash Ledger and the Customs Single Window Project, in simplifying cross-border trade.
- Analyze various **export promotion schemes** such as Advance Authorization, DFIA, EPCG, and duty remission schemes and their impact on reducing export costs.
- Interpret the operational framework of **Export-Oriented Units (EOUs)** and technology-based promotion parks (EHTP, STP, BTP), and assess their contribution to export growth.
- Explain the **Special Economic Zone (SEZ)** policy, its legal framework, duty applicability, and incentives available to SEZ units, including the different types of SEZs in India.

UNIT I: Duty Drawback

Types of duty drawback – Duty drawback on re-export – Negative list of duty drawback – Excess duty drawback and interest – New duty drawback rules

UNIT II: Trade Facilitation

Introduction – Meaning of trade facilitation – Trade facilitation measures – Implementation of Electronic cash ledger (ECG) – Customs single window project

UNIT III: Export Promotion Schemes I

Advance Authorization scheme – Duty Free Import Authorization scheme – Export Promotion Capital Goods Scheme – Duty Remission Schemes

UNIT IV: Export Promotion Schemes II

Export Oriented Units (EOU) – Electronic Hardware Technology Parks (EHTP) - Software Technology parks (STP) – Bio Technology Parks (BTP) – Deemed Exports

UNIT V: Special Economic Zone

SEZ Act, 2005 – SEZ Rule, 2006 – Applicability of duties to SEZ units – Incentive to SEZ Units – Types of SEZ in India.

Reference Books

1. **“Foreign Trade Policy and Handbook of Procedures” by DGFT (Government of India Publication)**
2. **“Indirect Taxes: GST, Customs & FTP” by Dr. V.S. Datey**
3. **“Customs Law Manual” by R.K. Jain**

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B. Com - TPP SEMESTER-VIII Type of Course : Major

COURSE : FOREIGN TRADE POLICY

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

1. Foreign Trade
2. Re- export
3. E- Cash ledger
4. Trade Facilitation
5. Export Incentive
6. Export Oriented Unit
7. Domestic Tariff Area
8. Special Economic Zone

SECTION – B

Answer the following Questions 5 x 10 = 50

UNIT – I

9. a) What is duty drawback and explain different types of duty drawback.

OR

b) Explain the provisions of new duty drawback rules under new customs and central excise DDB Rules, 2017.

UNIT - II

10.a) Discuss about the implementation of Electronic Cash Ledger (ECL) for foreign trade policy.

OR

b) What is Customs Single Window Project and explain its objectives under foreign trade policy.

UNIT – III

11. a) What are various Export Promotion Schemes on the basis of exports from Domestic Tariff Area.

OR

b) Explain briefly about Duty Remission Schemes Under foreign trade policy.

UNIT – IV

12.a) What are various export promotion schemes.

OR

b) Explain the term deemed exports and also discuss the provisions relating to deemed exports under FTP.

UNIT – V

13. a) Discuss the provisions applicable to Special Economic Zone under SEZ Rules 2006 for FTP.

OR

b) Mention different types of special Economic Zones in India and explain the applicability of duties to SEZ units.

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SEMESTER-VIII

COURSE 22: ADVANCED FINANCIAL ACCOUNTING

Theory	Credits: 4	4 hrs/week

Course objective:
Prepare you to analyse, interpret, and use financial statements effectively, both from a general manager and from an investor perspective

Learning outcomes:

- To obtain knowledge about the procedure for the preparation of deficiency account by an insolvent person also the differences between statement of affairs and balance sheet.
- To learn process of accounting of royalty accounts
- To gain knowledge about various methods of branch accounts and their preparation in head office and branch books.
- To gain knowledge of types of investment and their valuation also preparation of investment accounts.
- To analyse the expenses and their treatment in preparation of departmental profit and loss account.
- To observe the differences between branch accounts and departmental accounts.

Syllabus:

Unit 1: Insolvency accounts: Introduction:

Insolvency procedure- statements and lists to be prepared by the insolvent – statement of affairs and deficiency a/c - distinction between a balance sheet and a statement of affairs

Unit 2: Royalty Accounts:
Introduction – Accounting entries in the books of lessee and lessor – Sub lease (Theory and Problems)

Unit 3: Investment accounting:
Introduction- Cum dividend and ex – dividend transaction – Cum – interest and ex interest transactions- Brokerage and expenses- accounting entries of cum dividend/ interest purchase and sale- ex dividend/ interest purchase and sale- bonus and rights issue- closing of investment accounts. (Theory and Problems)

Unit 4: **Branch Accounts:**
Objectives and features-books of accounts-methods of accounting- Debtors system & stock and debtors system**.**

Unit 5: Departmental Accounts:

Need-Features-Basis of allocation of expenses, treatment of interdepartmental transfer- preparation of departmental trading profit and loss account- differences between Branch Accounting and Departmental Accounting

Practical Components

- All students should form into groups and discuss about the different adjustments and models of problems and how to solve them.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All students should be involved in the group activity like quiz regarding basis of apportion of expenses and incomes in profit or loss prior to incorporation
- All students should solve previous examination papers for practice

Reference Books:

13. Advanced Accountancy- Vol 2 S.N.Maheswari, Vikas Publishing House Pvt. Ltd.
14. Practice In Accountancy- Vol 2 Basu & Das, Ravindra library
15. Advanced Accountancy- Arulanandam And Raman, Himalaya Publication
16. Advanced Accountancy- Vol.1&2 R.L.Gupa and Radhaswamy, Sultan Chand & Co
17. Advanced Accountancy- Vol 1&2 Sp Jain and Kl. Narang, Kalyani Publications
18. Advanced Accountancy- Vol 1&2 Shukla & Grewal , S.Chand Publications.

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B.Com -General

SEMESTER-VIII

Type of Course : Major

COURSE 22: Advanced Financial Accounting

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any four of the following question. **(4X5=20)**

1.What is the purpose of preparing a statement of affairs in insolvency?

2. State any two differences between a balance sheet and a statement of affairs.

3.What is a minimum rent in a royalty agreement?

4. Who is a sub-lessee in royalty accounts?

5.What is the difference between cum-dividend and ex-dividend?

6. Define brokerage and its accounting treatment in investment accounting.

7.What is the main objective of branch accounting?

8.What is the purpose of preparing separate departmental accounts in an organization

SECTION-B

Answer any five of the following question. **(5X10=50)**

9(a) Explain the procedure to be followed when a person is declared insolvent.

(OR)

b) The following is the statement of Mr. X who has been declared insolvent:

Liabilities	₹	Assets	₹
Creditors	50,000	Cash	5,000
Bills Payable	10,000	Debtors(estimated to realize ₹15,000)	25,000
Loan	20,000	Stock (realizable value ₹10,000)	20,000
Capital	?	Furniture (estimated ₹5,000)	15,000

Prepare: a) Statement of Affairs. b) Deficiency Account

10a) Explain the accounting treatment of royalty in the books of the lessor and the lessee. Also, briefly describe the treatment in case of sub-leasing.

(OR)

b)) A lease is taken by A from B with a royalty of ₹5 per unit, minimum rent ₹10,000. Short workings can be recovered over 2 years. Units produced:

Year 1: 1,200 units Year 2: 2,000 units Year 3: 2,500 units

Show the Royalty Account and Short workings Account in the books of the lessee.

11a) Explain how investment accounts are maintained, and discuss the accounting treatment for bonus shares, right shares, cum-interest, and ex-interest transactions.

(OR)

b) On 1st April 2023, X purchased 1,000 equity shares of ₹10 each in ABC Ltd. at ₹20 per share cum-dividend. Dividend declared is 20%. Brokerage 1%. On 30th June 2023, X sold 500 shares at ₹25 each ex-dividend, brokerage 1%.

Prepare Investment Account for the year ending 31st March 2024.

12a) Explain the features of branch accounting. Describe the Debtors system and Stock & Debtors system.

(OR)

b) Head Office sent goods worth ₹50,000 to its branch at cost. Branch made cash sales of ₹40,000 and credit sales of ₹30,000. Expenses at branch ₹10,000. Cash received from debtors ₹20,000. Prepare Branch Account in the books of Head Office under the Debtors System.

13a) Explain the objectives and advantages of departmental accounting. How are common expenses allocated among departments?

(OR)

b) ABC Ltd. has two departments – Department A and Department B. The following information is provided for the year ending 31st March 2025:

Particulars (₹)	Dept. A (₹)	Dept. B
Sales	2,00,000	1,50,000
Opening Stock	30,000	20,000

Purchases	1,20,000	90,000
Closing Stock	40,000	30,000
Wages	20,000	15,000
General Expenses (₹10,000)	?	?

Additional Information:

Rent is to be apportioned in the ratio of floor area: Department A – 3,000 sq. ft., Department B – 2,000 sq. ft.

General expenses are to be apportioned in the ratio of sales.

Prepare a Departmental Trading and Profit & Loss Account for the year ending 31st March 2025.

SEMESTER-VIII

COURSE 22: FINANCIAL REPORTING

Theory	Credits: 4	4 hrs/week

Course objectives:
To provide information about the financial position, performance and changes in financial position of an enterprise that is useful to a wide range of users in making economic decisions.

Learning outcomes:

- To learn about introduction of financial reporting, concept, advantage and disadvantages also objectives
- To understand the scope and modes of restricting competitive advantage
- To evaluate the consolidated financial statements of holding and subsidiary companies
- To gain knowledge on valuation of shares
- To gain knowledge on corporate financial accounting, new trends in accounting and accounting standards.

Syllabus:

Unit 1: Financial Reporting:

Concept, objectives, uses, purpose of financial reporting & specific purpose of report- difficulties in corporate reporting – issues and problems with special reference to published financial statements.

Unit 2: Corporate Restructuring:
Scope and modes of restructuring competitive advantage – various types corporate restructuring strategy.

Unit 3: Consolidated Financial Statements of holding& subsidiary Companies:
Purposes of consolidated financial statements, Consolidation procedures – minority interests, Goodwill, Treatment of pre-acquisition and post-acquisition profit- balance sheet.

Unit 4: Valuation of Shares:
Need for valuation of shares, factors effecting value of shares - methods of valuation of shares: valuation of goodwill: need and methods – normal profit method, super profit method, and capitalization method.

Unit 5: Corporate Financial Accounting:

Objectives scope role of corporate accountant, analysis &interpretation of financial statements, accounting standards. New trend in accounting: human resources accounting, environmental accounting, social responsibility accounting (Theory only).

Practical components:

- Students should learn the concept of objectives of financial reporting with reference to published financial statements
- Analyse the scope and modes of various types of corporate restructuring strategy with real environment.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make collect information regarding different top companies who have subsidiary companies.
- Students should analyse the overview of valuation of shares.

Reference Books

6. R.S.N. Pillai, Bagarathi & Suma, Fundamentals of Advanced Accounting, Vol1, S Chand, New Delhi.
7. Nehru J. Financial Reporting by diversified companies vision Books, New Delhi.
8. Hawkins David Financial Statements corporations Dow Jones-Irwin Homewood1973.
9. S.P Jain & K.L Narang, Corporate accounting, Kalyani publishers.
10. S.P Jain & K.L Narang, Advanced corporate accounting, Kalyani publishers

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B. Com - TPP SEMESTER-VIII Type of Course : Major

COURSE : FINANCIAL REPORTING

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4*5=20)

9. What are the objectives of financial reporting?
10. What are the difficulties in corporate reporting
11. What is the scope of corporate restructuring?
12. Name various types of corporate restructuring strategies.
13. What are the purposes of consolidated financial statements?
14. Explain minority interests in consolidated financial statements.
15. Why is the valuation of shares important?
16. What are the objectives of corporate financial accounting?

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5*10=50)

24. a) Discuss the purpose of financial reporting and its importance in decision-making.

(OR)

b) Explain the issues and problems with published financial statements.

25. a) Discuss the modes of restructuring for achieving a competitive advantage.

(OR)

b) Explain the importance of corporate restructuring in improving organizational efficiency.

26. a) Discuss the consolidation procedures involved in preparing consolidated financial statements

(OR)

b) Explain the treatment of pre-acquisition and post-acquisition profits on the balance sheet.

27. b) Discuss the factors affecting the value of shares and the methods of valuation used.

(OR)

b) Explain the valuation of goodwill and the methods used, such as the normal profit method and super profit method.

28. a) Discuss the analysis and interpretation of financial statements and the importance of accounting standards

(OR)

b) Explain the new trends in accounting, such as human resources accounting, environmental accounting, and social responsibility accounting

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SEMESTER-VIII

COURSE 23: CORPORATE REPORTING

Theory	Credits: 4	4 hrs/week

Course objective:
To know the professional behaviour and compliance with accounting standards also performance reporting, group accounting including statements and effect of changes in accounting standards.

Learning outcomes:

- This course builds on the concepts, conventions and principles introduced in Financial Accounting and Financial Reporting.
- This course is designed to give learners a thorough grounding in the practical and theoretical aspects of financial reporting at an advanced level.
- The course aims to enable the learner to analyse and evaluate the financial statements of both individual and group entities.
- To develop the learner's critical understanding of the current issues in financial reporting, including the professional and ethical duties of an accountant.
- Understanding of performance measurement and social reporting.

Syllabus:

Unit 1: Professional behaviour:

Professional behaviour and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behaviour, Social responsibility, The applications, strengths and weaknesses of an accounting framework. Critical evaluation of principles and Practices

Unit 2: Performance reporting:
Performance reporting - Non-current assets, Financial instruments, Leases, Segment reporting, Employee benefits, Income taxes, Provisions, contingencies and events after the reporting date, Related parties, Share-based payment, Reporting requirements of small and medium-sized entities (SMEs)

Unit3: Group accounting:
Group accounting including statements of cash flows, Continuing and discontinued interests, Changes in group structures, Foreign transactions and entities, Financial reporting in specialized, not-for-profit and public sector entities, Entity reconstructions

Unit 4: The effect of changes in accounting standards:
The effect of changes in accounting standards on accounting systems, Proposed changes to accounting standards, The creation of suitable accounting policies, Analysis and interpretation of financial information

Unit 5: Measurement of performance:
Environmental and social reporting, Convergence between national and international reporting standards, Current reporting issues**.**

Practical components:

- All students should form into groups for group discussions on proposed standards their effect in accounting.
- Students should gain knowledge on different type of entities like SME also visit some SME to understand the procedure and requirements to start a SME.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All students should form into groups and discuss about the different adjustments in foreign transactions and entities, not-for-profit and public sector entities.

Reference Books

11. Corporate Reporting, Study Text, ACCA Study Text, Kaplan Publishing
12. ACCA Advanced Financial Reporting, BPP Learning Media
13. Advanced Financial Reporting, ICAI
14. Corporate Financial reporting textbook by ICMAI latest edition
15. Financial accounting and reporting by Barry Elliott and Jamie Elliott, Prentice Hall

Krishna University: Machilipatnam

B. Com - TPP **SEMESTER-VII/VIII** **Type of Course: Major**

COURSE: Corporate reporting

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks. (4X5=20)

27. What is professionalism in the work place?
28. Define work ethic and its importance?
29. What is performance reporting, and why is it important?
30. How often should performance reports be generated?
31. What is group accounting, and why is it necessary?
32. Define continuing and discontinued operations?
33. How do changes in accounting standards affect accounting systems and processes?
34. Define social reporting and its significance.

SECTION-B

Answer any five of the following questions. Each question carries 10 marks (5x10=50)

35. a) Explain the ethical requirements of corporate reporting.

OR

b) Describe the significance of an accountability and social responsibility in professional behavior?

36. a) Discuss the importance of setting clear goals and objectives in performance reporting?

OR

b) Explain the reporting requirements of small and medium sized entities'

37. a) Explain accounting treatments for discontinued operations.

OR

b) Discuss Financial reporting requirements for non-profit entities.

38. a) Discuss the potential impacts of changes in accounting standards in financial reporting, including the effects on financial statements and key performance indicators.

OR

b) Explain how companies can prepare for proposed changes to accounting standards.

39. a) Discuss the importance of environmental reporting and its impact on stake holders.

OR

b) Describe the impact of current reporting issues on financial reporting and stake holders

SEMESTER-VIII

COURSE 23: BEHAVIOURAL FINANCE

Theory	Credits: 4	4 hrs/week

Course objective:
To enlighten the student with the concepts of behavioural finance, behavioural corporate finance and investment decisions.

Learning outcomes:

- To learn about basics of behavioural finance.
- To understand the expected utility theory and decisions making under risk and uncertainty
- To gain knowledge of behavioural factors and financial markets
- To learn behavioural corporate finance and corporate decisions
- To understand about decision making related to risks.

Syllabus:

Unit 1: Introduction to Behavioural finance:

Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting

Unit 2: Utility/ Preference Functions:
Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.

Unit 3: Behavioural Factors and Financial Markets:
The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Market Predictability –The Concept of limits of Arbitrage Model - Asset management and behavioural factors - Active Portfolio Management:. - Fundamental information and technical analysis – the case for psychological influence.

Unit 4: Behavioural Corporate Finance:
Behavioural factors and Corporate Decisions on Capital Structure and Dividend Policy -. Systematic approach to using behavioural factors in corporate decision making--External Factors

and Investor Behaviour: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psychophysiology and emotional regulation.

Unit 5: Emotions and Decision:
Making, Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.

Practical Components:

- Students should learn the concept of objectives of behavioural finance and investment decision cycle.
- Analyse the scope of expected utility theory and rational thought.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make collect information regarding market predictability and concept of limits of arbitrage model.
- Students should analyse the types of emotions and decision.

Reference Books

15. Behavioural Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
16. Understanding Behavioral Finance by Ackert
17. The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition)
18. What Investors Really Want - Learn the lessons of behavioral Finance, Meir Statman, McGraw-Hill
19. Handbook of Behavioral Finance – Brian R. Bruce
20. Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
21. Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10-15

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B. Com - TPP **SEMESTER-VIII** **Type of Course : Major**

COURSE : BEHAVIOURAL FINANCE

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any four of the following question. Each question carries 5 marks (4*5=20)

27. Define Behavioural Finance and explain its scope.
28. What is Anchoring in behavioural finance?
29. Explain the Expected Utility Theory in decision making.
30. What do you understand by the Efficient Market Hypothesis?
31. What is the influence of behavioural factors on capital structure decisions?
32. Explain the role of external factors in corporate decision making.
33. What is meant by emotional regulation in risk perception?
34. How do personality traits affect risk attitudes?

SECTION-B

Answer any five of the following question. Each question carries 10 marks (5*10=50)

35. a) Define behavioral finance. Discuss the investment decision cycle and types of judgment under uncertainty.

(OR)

b) Explain representativeness, anchoring, and discounting biases in behavioural finance.

36. a) Describe the Expected Utility Theory and its relevance in decision making under risk.

(OR)

b) Discuss the concept of rationality in investor behavior and market efficiency.

37. a) What is the role of behavioural factors in asset management and financial markets?

(OR)

b) Explain the limits of arbitrage and psychological influences in technical analysis.

38. a) How do behavioural factors affect corporate decisions related to capital structure and dividend policy?

(OR)

b) Discuss the role of external factors and emotional regulation in corporate decision making.

39. a) Explain neurophysiology of risk taking and emotional mechanisms behind it.

(OR)

b) How do personality traits affect risk-taking attitudes in different financial domains?

SEMESTER-VIII

COURSE 24: STRATEGIC COST MANAGEMENT

Theory	Credits: 4	4 hrs/week

Course objectives:

This basic objective of the course is to provide strategic cost information and Techniques and their application to 'efficient and effective' business decisions.

Learning outcomes:

- To understand about the cost drivers, concepts and their allocation and apportionment
- Evaluate various cost techniques and methods
- To gain knowledge regarding uniform costing and its objectives, pros and cons
- To familiarize about transfer pricing and its use
- To know the theory of constraints and problems regarding target costing.

Syllabus:

Unit 1: Introduction to Strategic Cost Management:

Basic Cost Concepts, Cost Drivers, Cost allocation and apportionment – Strategic Analysis and Strategic Cost Management.

Unit 2: Cost Management Systems:

Job Costing – Process Costing – Joint Products – Strategic Profitability Analysis – Pricing Decisions and Cost Management.

Unit-3: Uniform costing and inter firm comparison:

Meaning- Objectives – Advantages, limitations of uniform costing and inter firm comparisons.

Unit 4: Responsibility accounting and transfer price:

Meaning**-** significance – prerequisite- responsibility – responsibility centre and their types – advantages of responsibility accounting – Transfer price – transfer pricing methods.

Unit 5: Contemporary Cost Management:

Target Costing – Theory of Constraints – Life cycle Costing – Management Control and Strategic Performance Measurement.

Practical Components:

- Students should learn the concept of cost drivers so that it helps mostly in problem solving

- All the students should involve in group activity like quiz for apportionment and allocation of cost from respected drivers
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams for the group discussions how the strategic cost management should be effective and what are the effects in the present day environment

Reference Books:

11. Jawaharlal, Cost Accounting, Tata McGraw Hill, Second Edition, 1999.
12. Nigam and Jai, Cost Accounting Principles and Practice, Prentice Hall of India Publishers, 2000.
13. Blocher, I., Chen, Lin, Cost Management: A Strategic Emphasis, McGraw Hill, 1999
14. 4.Herngren, Datar and Foster, Cost Accounting: A Managerial Emphasis, Pearson Education, Eleventh Edition, 2003
15. Advanced cost accounting, J Made Gowda, Himalaya Publishing house.

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B. Com - General **SEMESTER-VII/VIII** **Type of Course: Major**

COURSE: STRATEGIC COST MANAGEMENT

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following questions. Each question carries **5** marks. (4X5=20)

65. Explain the significance of cost drivers.
66. What is job costing?
67. What are the factors influencing pricing decisions in cost management?
68. Write a short note on Uniform Cost Manual.
69. State the limitations of inter-firm comparison.
70. Mention the advantages of responsibility accounting.
71. Define the theory of constraints.
72. What is Kaizen costing?

SECTION-B

Answer all the following questions. Each question carries **10** marks. (5X10=50)

24. a) Distinguish between cost allocation and cost apportionment.

(OR)

b) Define strategic cost management. And explain its key components.

25. a) Discuss the methods of allocating joint costs among joint products and their impact on profitability analysis.

(OR)

b) Describe the steps involved in strategic profitability analysis.

26. a) Define Uniform Costing. Explain its advantages and limitations.

(OR)

b) Discuss how inter-firm comparison facilitates cost control and efficiency improvement in an industry

27. a) Explain the different types of responsibility centres and their roles in performance measurement.

(OR)

b) Describe various transfer pricing methods and their implications for divisional performance evaluation.

28. a) Explain the process and benefits of target costing in new product development

(OR)

b) Analyze the stages of life cycle costing and its significance in strategic cost management.

SEMESTER-VIII

COURSE 24: ASSESMENT OF NON – RESIDENTS

Theory | Credits: 4 | 4 hrs/week

Course Outcomes:

- Understand and apply the concept of **residential status** and **Place of Effective Management (POEM)** to determine the taxability of global income for companies and individuals.
- Analyze and interpret the **tax rates applicable to non-resident individuals, foreign companies**, and other non-resident entities, including tax implications under the **Alternative Tax Regime**.
- Identify the **deductions and allowances** available to different categories of non-residents and their relevance under the Indian Income Tax Act.
- Explain the **special provisions** applicable to non-residents, including **presumptive taxation schemes** and **foreign head office expenditure**, and compute tax liabilities under relevant sections.
- Evaluate **capital gain tax provisions and exemptions** available to NRIs, including **Section 115F** and **other exemptions**, and apply **concessional tax rates** on certain capital gains.

UNIT I: Introduction:

Determination of residential status – Domestic Company – Foreign Company – Place of Effective Management (POEM) – Incidence of Tax

UNIT II: Tax rates applicable to Non-Residents

Tax rates of non-resident individual – Tax rates of foreign companies – Tax rates of non – resident entities – Tax under Alternative Tax Regime.

UNIT III: Deductions applicable to Non – Residents

Deductions applicable to non-resident individuals – Deductions applicable to foreign companies – Deductions applicable to non- resident entities

UNITS IV: Special Provisions applicable to non – resident

Presumptive Taxation Scheme – Presumptive Income u/s 44B, u/s 44BB, u/s 44BBA, u/s 44BBB – Foreign Head office expenses attributable to Indian Branch office u/s 44C (Including Problems)

UNITS V: Capital gain Exemption to NRI

Non – resident Indian (NRI) – Capital gain on transfer of foreign exchange asset – Capital gain exemption u/s 115F – other Capital gain exemptions – Concession tax rates on certain capital gains.

Reference Books:

1. **.International Taxation: A Compendium" by The Chamber of Tax Consultants**
2. **"Direct Taxes Law & Practice" by Dr. V.K. Singhania & Dr. Monica Singhania**
3. **"Taxation of Non-Residents" by R.N. Lakhotia & Subhash Lakhotia**

Krishna University :: Machilipatnam

B. Com - TPP SEMESTER-VIII Type of Course : Major

COURSE : ASSESSMENT OF NON-RESIDENTS

TIME: 3 HOURS MAX MARKS: 70

SECTION – A

Answer any FOUR questions 4 x 5 = 20

1. Non-domestic Company
2. Non – resident Indian
3. Presumptive Income
4. Foreign Exchange
5. Foreign Income
6. Capital Asset
7. Tax Relief
8. Tax holiday

SECTION – B

Answer the following Questions 5 x 10 = 50

UNIT – I

9. a) What is place of Effective Management and how does POEM effects the residential status of a company?

OR

b) Discuss the incidence of tax of an income in case of a foreign company.

UNIT – II

10. a) What is Alternative Tax Regime? What are the provisions of ATR u/s 115 BAC in case of individual for calculation of tax liability?

OR

b) Discuss the tax rates applicable to a foreign company under the Income Tax Act, 1961.

UNIT – III

11. a) Write any ten deductions from Gross Total Income of a non-resident individual.

OR

b) Write any ten deductions from Gross Total Income of a foreign company.

UNIT – IV

12. a) Explain the provisions relating to deduction in respect of expenditure incurred by foreign.

OR

b) Calculate tax liability of X Ltd., a foreign from the information given below by applying Sec 44B:

i. Gross receipts from shipping business Rs. 10,00,000
ii. Expenses relating to shipping business Rs. 2,00,000
iii. Depreciation u/s 32 Rs. 80,000
iv. Brought forward business loss Rs. 1,50,000
v. Deduction under chapter VI A Rs. 50,000.

UNIT – V

13.a) What are various capital gain exemptions allowed to a Non-Resident India (NRI) under ITA, 1962?

OR

b) Explain the concessional tax rates applicable to an income of a Non-Resident Indian (NRI) Under ITA, 1962.

SEMESTER-VIII

COURSE 25: ACCOUNTING FOR MANAGERIAL DECISION MAKING

Theory	Credits: 4	4 hrs/week

Course objectives:
To familiarize and acquaint the student with various investment process and decisions to be made by managers based on different approaches.

Learning outcomes:

- Understand various costing systems and management systems
- Analyse and provide recommendations to improve the operations of organisations through the application of Capital investment process
- Evaluate the costs and benefits and make the organisation to take the right decision on investment
- Familiarize different elements of cost of capital and valuation of cost of equity, debt, retained earnings and calculation of weighted average cost of capital.
- Gain knowledge about return on investment, EVA concept and performance budgeting.

Syllabus:

Unit 1: Management Accounting:

Nature – Scope and functions – Role of management accountant - -cost concepts and classification – variable costing and absorption costing – Emerging costing approaches – life cycle costing – quality costing –Kaizen costing – throughput costing –back flush costing – activity based costing – Introduction – concepts – cost drivers and cost pools – step to develop ABC system – ABC system and corporate strategy.

Unit 2: Capital Investment process:
Investment appraisal methods – Payback periods- ARR – Time adjusted methods – Discounted payback period – NPV – IRR – PI –TV Method – Capital Rationing –Risk analysis – Decision Tree Approach – Sensitivity analysis – other statistical analysis.

Unit 3: CVP Analysis and Decision making:
Managerial application of CVP Analysis – Make or Buy Decision – Alternative methods of production – buy or lease decision – Shut down or continue – Repair or replace – Accepting bulk orders for idle capacity utilization – pricing under different situation – situation product mix – key factor etc.,

Unit 4: Cost of capital:

Concept –Relevance –Elements of cost of capital – cost of equity – cost of debt – cost of retained earnings – calculation of weighted average cost of capital – cost control and cost techniques – value engineering.

Unit 5: Performance Measurement:

Financial and Non-Financial Measurement – Performance –Return on investment – Residual income – EVA concept – Measurement – Balanced score card –concept – objectives – multiple score card measures- new horizons in management control – transfer pricing – responsibility accounting – performance budgeting – ZBB – Social cost –Benefit analysis

Practical Components:

- All students should gain knowledge on quality costing and Kaizen costing, also emerging costing approaches.
- Students should gain knowledge on different types of capital investment process by solving each problem in all the methods.
- All students should solve previous examination papers for practice.
- Students should analyse the different decisions of management regarding CVP analysis.
  .

Reference Books

7. Murphy, Managerial Accounting.
8. Man Mohan & Goyal, Principles of Management Accounting..
9. Welsch, Budgeting, Profit Planning and Control..

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B.Com -General

SEMESTER-VIII

Type of Course : Major

COURSE : Accounting for Managerial Decision making

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

Answer any **four** of the following question. Each question carries **5** marks (4X5=20)

1.What is the role of a management accountant in decision-making?

2. Define cost drivers and cost pools in Activity-Based Costing (ABC).

3.What is the difference between Payback Period and Discounted Payback Period?

4. Briefly explain the concept of Capital Rationing in investment decisions.

5.What is a 'Make or Buy' decision in managerial accounting, and how does CVP analysis help in this decision?

6. How does identifying the 'key factor' influence product mix decisions under constraints?

7.What is the cost of capital?

8.What is the concept of Residual Income in performance measurement?

SECTION-B

Answer any **five** of the following question. Each question carries **10** marks (5X10=50)

9a) Discuss the scope and functions of Management Accounting. How does it differ from Financial Accounting?

(OR)

b) Explain the importance of Management Accounting in modern business decision-making.

Activity	Total Overhead Cost	Cost Driver	Product X Usage	Product Y Usage
Machine Setup	₹40,000	Number of Setups	4 setups	6 setups
Material Handling	₹30,000	No. of Material Moves	10 moves	20 moves
Quality Inspection	₹50,000	No. of Inspections	5 inspections	15 inspections

You are required to

Calculate the total overhead cost allocated to Product X and Product Y using the Activity-Based Costing (ABC) method.

10a) Explain the Net Present Value (NPV) and Internal Rate of Return (IRR) methods of investment appraisal. How do these methods help in making investment decisions?

(OR)

b) Initial Investment: ₹50,000

Discount Rate: 10%

Cash Inflows:

Year	Cash Inflow (₹)	Discount Factor @10%
1	15,000	0.909
2	20,000	0.826
3	10,000	0.751
4	10,000	0.683
	Total PV	
	Initial Outlay	₹50,000

Calculate NPV.

11a) Discuss the managerial applications of CVP analysis in special decision-making situations such as accepting bulk orders, pricing under different market conditions.

(OR)

b) XYZ Ltd. manufactures a component in-house. The cost details per unit are:

Direct Material: ₹20

Direct Labour: ₹15

Variable Overhead: ₹10

Fixed Overhead: ₹12 (allocated)

The total production is 5,000 units.

A supplier offers the same component at ₹50 per unit. If the company buys from outside, ₹30,000 of the fixed overheads can be avoided.

You are required to give your

Advise whether the company should make or buy the component using CVP analysis

12a) Explain the concept of weighted average cost of capital (WACC) and its significance in financial decision-making.

(OR)

b) A company has the following capital structure:

Equity: ₹6,00,000 (Cost of equity = 12%)

Debt: ₹4,00,000 (Cost of debt = 8%)

Corporate tax rate = 30%

Calculate the Weighted Average Cost of Capital (WACC).

13a) Discuss its objectives and the significance of multiple scorecard measures in organizational performance evaluation.

(OR)

b) A division of XYZ Ltd. has operating income of ₹15,00,000, total assets of ₹75,00,000, and the cost of capital is 10%. Calculate:

(a) Return on Investment (ROI)

(b) Residual Income (RI)

(c) Economic Value Added (EVA), assuming no adjustments are required to accounting profits.

SEMESTER-VIII

COURSE 25: INCOME COMPUTATION AND DISCLOSURE STANDARDES

Theory	Credits: 4	4 hrs/week

Course Outcomes:

- Understand the **objectives and scope** of ICDS and differentiate between **ICDS and corresponding Accounting Standards (AS 1 and AS 2)** in the context of accounting policies and valuation of inventories.
- Apply and compare the provisions of **ICDS III (Construction Contracts)** and **ICDS IV (Revenue Recognition)** with AS 7 and AS 9 for computation of taxable income and financial reporting.
- Evaluate the treatment of **tangible fixed assets** and **foreign exchange differences** under **ICDS V and VI**, and understand differences with AS 10 and AS 11.
- Analyze the tax treatment of **government grants and securities** as per **ICDS VII and VIII**, and distinguish them from AS 12 and AS 13.
- Interpret and apply **ICDS IX and X** for borrowing costs and provisions/contingent liabilities, and compare with AS 16 and AS 29 to assess their impact on profit computation and tax liability.

UNIT I: ICDS I and II

ICDS I: Accounting Policies – ICDS II: Valuation of Inventories - AS 1 and AS 2

UNIT II: ICDS III and IV

ICDS III: Construction contracts – ICDS IV: Revenue Recognition – AS 7 and AS 9

UNIT III: ICDS V and VI

ICDS V: Tangible Fixed assets – ICDS VI: The effects of change in Foreign Exchange Rates – AS 10 and AS 11

Units IV: ICDS VII and VIII

ICDS VII: Government Grants – ICDS VIII: Securities – AS 12 and AS 13

Units V: ICDS IX AND X

ICDS IX: Borrowing Costs – ICDS X: Provisions, Contingent liabilities and Contingent Assets – AS 16 and AS 29

Reference Books:

1. **"ICDS: Practical Guide to Income Computation and Disclosure Standards" by CA. Rajat Mohan**

2. **"Income Computation and Disclosure Standards (ICDS)" by Taxmann**

3. **"Accounting Standards and ICDS" by B.D. Chatterjee**

Krishna University: Machilipatnam

B. Com - TPP | **SEMESTER-VII/VIII** | **Type of Course: Major**

COURSE: INCOME COMPUTATION AND DISCLOSURE STANDARDS

TIME: 3 HOURS | MAX MARKS: 70

SECTION – A

Answer any FOUR questions **4 x 5 = 20**

1. Going Concern Concept
2. Inventory
3. Construction Contract
4. Tangible Fixed Asset
5. Securities
6. Government Grant
7. Borrowing Cost
8. Contingent Liability

SECTION – B

Answer the following Questions **5 x 10 = 50**

UNIT – I

9. a) Discuss the Accounting Policies Under ICDS – I

OR

b) Explain the differences between the standards for valuation of Inventories under ICDS – II and AS-2.

UNIT – II

10. a) Give the provisions relating to construction contracts as given under ICDS – III

OR

b) Give the provisions relating to Revenue Recognition as given under ICDS – IV

UNIT – III

11. a) Differentiable between ICDS V and AS-10 relating to Tangible Fixed Assets

OR

b) Differentiate between ICDS VI and AS-11 relating to Effects of changes in FOREX Rates.

UNIT – IV

12. a) What are the standards relating to Government Grants Under ICDS – VII

OR

b) What are the standards relating to securities under ICDS- VIII

UNIT – V

13. a) Discuss the Borrowing Costs under ICDS – IX.

OR

b. Explain the differences between the standards for provisions, Contingent Liabilities and Contingent Assets Under ICDS – X and AS – 29.

1. [illegible]
2. [illegible]
3. [illegible]
4. [illegible]
5. [illegible]
6. [illegible]
7. [illegible]
8. [illegible]
9. [illegible]
10. [illegible]