

ACAD C1  
D0078

Controller of Examinations

KANNUR UNIVERSITY

(Abstract)

B.Com Programme - Scheme, Syllabus and Model Question Papers - Core/Complementary/Open Courses under Choice Based Credit Semester System-Implemented with effect from 2014 Admission - Orders issued.

ACADEMIC BRANCH

U.O No. Acad/C1/3544/2014

Dated, Civil Station (PO), 3-05-2014

Read: 1. U.O.No.Acad/C2/2232/2014 dated 14/03/2014

2. Minutes of the meeting of the Board of Studies in Commerce UG held on 23-01-2014

3. Minutes of the meeting of the Faculties of Commerce and Management Studies held on 28-03-2014

4. Letter dated 28-03-2014 from the Chairman, Board of Studies Commerce UG

ORDER

1. The Revised Regulation for Choice based Credit Semester System have been implemented in this University with effect from 2014 admission vide paper read (1) above.

2. As per the paper read (2) above, Board of Studies in Commerce UG finalized the Scheme, Syllabus and Model Question Papers for B.Com Programmes under Choice Based Credit Semester System with effect from 2014 admission.

3. As per the paper read (3) above the meeting of Faculty of Commerce and Management Studies approved the Scheme, Syllabus and Model question papers for B.Com Programme with effect from 2014 admission.

4. The Chairman, Board of Studies in Commerce UG, vide paper (4) read above, has forwarded the Scheme, Syllabus & Model Question Papers for B.Com Programme for implementation with effect from 2014 admission.

5. The Vice Chancellor after considering the matter in detail and in exercise of the powers of Academic Council conferred under section 11 (1) of Kannur University Act 1996 and all other enabling provisions read together with has accorded sanction to implement Scheme, Syllabus and Model Question Papers (Core/Complementary/Open Courses) for B.Com Programme under Choice Based Credit Semester System with effect from 2014 admission subject to report Academic Council.

6. Orders are, therefore, issued accordingly.

7. The Implemented Scheme, Syllabus and Model Question Papers are appended.

Sd/-  
DEPUTY REGISTRAR (Academic)  
For REGISTRAR

To,

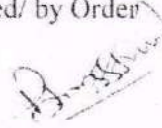
The Principals of Colleges offering B.Com Programme.

(P.T.)

5/5/14

1. The Examination Branch (through PA to CE)
2. PS to VC/PA to /PA to Registrar /
3. Chairman BOS Commerce UG
4. PA to CI
5. DR/AR I Academic
6. SE/DF/FC.

Forwarded/ by Order



Section Officer

**For more details; log on [www.kannur university.ac.in](http://www.kannur university.ac.in)**



| SCHEME OF CORE COURSES  |   |     |  |                |                  |         |          |              |
|---|---|-----|--|----------------|------------------|---------|----------|--------------|
| Total Marks 1500 - Total Credits 120 - Working Days/Semester 90 - WorkingHrs/Semester 450 |   |     |  |                |                  |         |          |              |
| Sl. No  |   | Sem | Course Title   | Type of Course | Mark             | Credit  | Hrs/Week | Hrs/Semester |
| 1   | 1 | I   | <b>1B01 COM</b><br>Management Concepts & Principles    | Core 1         | 50 (40+10)       | 2       | 3        | 11           |
| 2   | 2 |     | <b>1B02 COM</b><br>Financial Accounting                | Core 2         | 50 (40+10)       | 3       | 4        |              |
| 3   | 3 |     | <b>1C01 COM</b><br>Bus. Statistics                     | Comp 1         | 50 (40+10)       | 3       | 4        |              |
| 4   | 1 | II  | <b>2B03 COM</b><br>Principles of Marketing             | Core 3         | 50 (40+10)       | 2       | 3        | 11           |
| 5   | 2 |     | <b>2B04 COM</b><br>Human Resource Management           | Core 4         | 50 (40+10)       | 2       | 3        |              |
| 6   | 3 |     | <b>2C02COM</b><br>Quantitative Tech. for Bus. Decision | Comp2          | 50 (40+10)       | 4       | 5        |              |
| 7   | 1 | III | <b>3A11 COM</b><br>Disaster Management                 | Comm11         | 50 (40+10)       | 4       | 4        | 25           |
| 8   | 2 |     | <b>3A12 COM</b><br>Numerical Skills for Business       | Comm 12        | 50 (40+10)       | 4       | 4        |              |
| 9   | 3 |     | <b>3C03 COM</b><br>Basics of Research Methodology      | Comp 3         | 50 (40+10)       | 3       | 3        |              |
| 10  | 4 |     | <b>3B05 COM</b><br>Advanced Accounting                 | Core 5         | 50 (40+10)       | 4       | 5        |              |
| 11  | 5 |     | <b>3B06 COM</b><br>Optional I                          | Core 6         | 50 (40+10)       | 3       | 5        |              |
| 12  | 6 |     | <b>3C04 COM</b><br>Business Regulatory Framework       | Comp 4         | 50 (40+10)       | 3       | 4        |              |
| 13  | 1 | IV  | <b>4A13 COM</b><br>Entrepreneurship                    | Comm13         | 50 (40+10)       | 4       | 4        | 25           |
| 14  | 2 |     | <b>4A14 COM</b><br>Environment Studies                 | Comm14         | 50 (40+10)       | 4       | 4        |              |
| 15  | 3 |     | <b>4B07 COM</b><br>Income Tax Law & Practice I         | Core 7         | 50 (40+10)       | 4       | 5        |              |
| 16  | 4 |     | <b>4B08 COM</b><br>Informatics Skills (T+P)            | Core 8         | 50 (20 + 20 +10) | 3 (2+1) | 4 (2+2)  |              |
| 17  | 5 |     | <b>4B09 COM/Optional II</b>                            | Core 9         | 50 (40+10)       | 3       | 4        |              |

|                |   |  |  |  |                    |             |   |    |    |
|----------------|---|--|--|--|--------------------|-------------|---|----|----|
| 18             | 6 |  | <b>4C 05 COM</b><br>Corporate Law &<br>Business Regulation | Comp 5                                   | 50 (40+10)         | 3           | 4 |    | 72 |
| 19             | 1 | V  | <b>5B10 COM</b><br>Cost Accounting                         | Core 10                                  | 50 (40+10)         | 4           | 5 | 25 | 90 |
| 20             | 2 |  | <b>5B11 COM</b><br>Corporate Accounting                    | Core 11                                  | 50 (40+10)         | 4           | 5 |    | 90 |
| 21             | 3 |  | <b>5B12 COM</b><br>Auditing                                | Core 12                                  | 50 (40+10)         | 3           | 4 |    | 72 |
| 22             | 4 |  | <b>5B13 COM</b><br>Income Tax Law &<br>Practice II         | Core 13                                  | 50 (40+10)         | 4           | 5 |    | 90 |
| 23             | 5 |  | <b>5B14 COM</b><br>Optional III                            | Core 14                                  | 50 (40+10)         | 3           | 4 |    | 72 |
| 24             | 6 |  | <b>5D01 COM</b><br>Open Course                             | Open                                     | 50 (40+10)         | 2           | 2 |    | 36 |
| 25             | 1 |  | VI   | <b>6B15 COM</b><br>Management Accounting | Core 15            | 50 (40+10)  | 4 |    | 5  |
| 26             | 2 | <b>6B16 COM</b><br>International Business          |  | Core 16                                  | 50 (40+10)         | 4           | 5 | 90 |    |
| 27             | 3 | <b>6B17 COM</b><br>Modern Banking                  |  | Core 17                                  | 50 (40+10)         | 4           | 5 | 90 |    |
| 28             | 4 | <b>6B18 COM</b><br>Financial<br>Markets & Services |  | Core 18                                  | 50 (40+10)         | 3           | 3 | 54 |    |
| 29             | 5 | <b>6B19 COM</b><br>Optional IV                     |  | Core 19                                  | 50 (40+10)         | 3           | 5 | 90 |    |
| 30             | 6 | <b>6B20 COM</b><br>Project                         |  | Project                                  | 50 (40+10)         | 2           | 2 | 36 |    |
| <b>* Total</b> |   |  |  |  | 1500<br>(1200+300) | <b>* 98</b> |   |    |    |

| No. of Courses | Type of Course      | Credit      | Mark        |
|----------------|---------------------|-------------|-------------|
| 4              | Common              | 16          | 4x50= 200   |
| 5              | Complementary       | 16          | 5x50= 250   |
| 19+1 Project   | Core (62+2)         | 64          | 20x50= 1000 |
| 1              | Open                | 2           | 1 X 50 =50  |
|                | <b>* Total</b>      | <b>* 98</b> | <b>1500</b> |
| 4              | English             | 14          | 200         |
| 2              | Additional Language | 8           | 100         |
| 36             | <b>Total</b>        | <b>120</b>  | <b>1800</b> |



## SYLLABUS 2014

### 1B01 COM (CORE –I): MANAGEMENT CONCEPTS & PRINCIPLES

No.of Credits -2

No.of Contact hours -3Hrs per week / 54 Hrs

**Objectives:**

To acquaint the students with the principles of management, help in understanding various functions of management and developing management skills.

**Module I:**

**Management Concepts:** Evolution of Management thoughts : Classical approaches -Scientific management, administrative management and bureaucracy- Neo classical Approaches – Human relations and Behavioral approach - Modern approaches-Quantitative approach , systems approach, and contingency approach . [10Hours]

**Module II:**

**Planning** - : Nature, importance and purpose of planning - Planning process- Steps in Planning-- Types of plans – Strategies-Standing Plans: Policies, Procedures, Methods and Rules- Limitations of planning- [10 Hours]

**Module III:**

**Organising:** Nature and purpose of organization-Principles of organizing- Types of organization – line, functional, line and staff - Departmentalization- Span of management — Centralization Vs decentralization of authority and responsibility - Span of Control - MBO and MBE. [9Hours]

**Module IV:**

**Staffing:** Concepts – factors affecting staffing- manpower planning – process – importance. Performance appraisal : meaning – objectives [6Hours]

**Module V:**

**Directing:** Meaning-definition- principles –techniques of direction. Motivation: techniques – problems-- motivation and performance – Theories : Maslow’s Need Hierarchy – Herzberg –Theory X and Theory Y – Leadership: concept – styles – leadership and management. [13 Hours]

**Module VI :**

**Controlling:** Meaning – definition –essentials of effective control system – behavioral implications – causes of resistance to control. [6 Hours]

**Reference :**

1. Principles of Management : PC Tripathi& PN Reddy
2. Principles of Management :B.S.Mushal
3. Management theory &Practice :C.B.Guptha
4. Essential of Management : Harold koontz Heinz &Weihrich.
5. Principles and Practice of management :T.N.Chabra

## IB02COM(CORE –II): FINANCIAL ACCOUNTING

**No of credits: 3**

**Contact hours: 72 Hours per week 4**

**Objectives of the Course:**

To develop among the students a conceptual understanding of the fundamentals of financial accounting system and to equip them with basic skills for recording various types of business transactions. To help the students to acquire the conceptual knowledge of accounting and to help them to learn the techniques of preparing the financial statements.

**Module I:**

Introduction to accounting- Branches of accounting -Meaning, characteristics, objects, scope and limitations of financial accounting- Evolution of Accounting as a social science –Accounting principles -GAAP –Accounting systems - Accounting Standards – Need and Advantages - Role of Accountant in the society –Modern trends in Accounting (Computerized accounting, Environmental accounting, forensic accounting, creative accounting ) – Accounting process up to preparation of Trial Balance (An over view)

(10 hours)

**Module II:**

Final Accounts of Non- corporate Entities: Capital and Revenue –deferred revenue expenditure - Manufacturing Trading and Profit & Loss Accounts and Balance Sheets – Adjusting and Closing entries – Rectification of errors.

(18 hours)

**Module III:**

Accounting for special transactions: Consignment Accounts – concepts – accounting treatment – cost price and invoice price -- unsold stock – loss of goods. Joint Venture accounts- (Memorandum Joint Venture Account excluded) - difference from consignment and partnership- accounting treatment – Account current and average due date including red ink interest

(30 hours)

**Module IV**

Accounting for non trading concerns –Receipts and Payment account- Income and expenditure account – accounting treatment – preparation of Balance Sheet

(14 hours)



**References :**

1. Advanced Accounting : Prof. M. C.K.Nambiar
2. Advanced Accounting :M.C.Shukla&T.S.Grewal
3. Advanced Accounting :R.L.Guptha
4. Advanced Accounting :S.N.Maheshwari
5. Advanced Accounting :B.S.Raman
6. Advanced Accounting : Ashok Sehgal& Deepak Sehgal
7. Advanced Accounting :S.K.R.Paul

## 1C01 COM(COMPL - 1): BUSINESS STATISTICS

**No.of Credits -3**

**No.of Contact hours -72 Hours per week 4**

### **Objectives**

*To familiarize the students with the basic statistical tools used to summaries and analyse quantitative information for decision making.*

### **Module I**

**Introduction to statistics-** Meaning, Definition, functions, scope and limitation- Statistical investigation – stages (Brief explanation only) - Classification and Tabulation-Construction of frequency distributions.

[16 Hours]

### **Module II**

**Measures of central tendency** – meaning –requisites of good average -objectives - types of averages- Mean: simple & weighted – Median – Mode - Geometric mean – Harmonic mean (Algebraic method only).

[18 Hours]

### **Module III**

**Measures of dispersion** – meaning –various measures of dispersion –Range-Quartile Deviation – Mean Deviation -Standard deviation.

[18 Hours]

### **Module IV**

**Index Numbers** – meaning and definition-uses- Problems in the construction of index numbers-Types of index numbers – Methods of construction of index numbers - Tests of adequacy - Fixed Base and Chain Base Methods –cost of living index- Consumer price index: uses and methods of construction

[20 Hours]

### **Reference**

1. S.P. Gupta : Statistical Methods, Sultan Chand & Sons, NewDelhi2.
2. Dr. B.N.Gupta : Statistics Theory & Practice , SahithyaBhavan,Agra
3. D.N. Elhance : Fundamentals of Statistics, KithabMahal
4. C.B Gupta & Vijay Gupte : An Introduction to Statistical Methods, AneBooks Pvt. Ltd.
5. SL Aggarwal& SL Bhardwaj : Fundamentals of Business Statistics, KalyaniPublishers.



## 2B03 COM(CORE –III) :PRINCIPLES OF MARKETING

**No.of Credits -2**

**No.of Contact hours -3 Hrs per week / 54 Hrs**

**Objectives :**

*To provide basic knowledge about the concepts, principles, tools and techniques of marketing*

**Module I**

**Introduction**-Marketing – Meaning- Nature scope and importance of marketing-modern concepts of marketing – marketing functions. [8 Hours]

**Module II.**

**Marketing mix:** Marketing mix – meaning- importance- product life cycle (PLC) – Product time/ mix- Building brand equity- packing- labeling- product positioning. [12 Hours]

**Module III**

**Pricing-** Meaning and definition- steps in pricing – pricing strategies – types [8 Hours]

**Module IV.**

**Channels of distribution-** Meaning and definition – Physical distribution – middlemen - types- functions of middlemen- factors to be considered in selecting channels – modern channels of marketing – tele-marketing - internet marketing- net work marketing - customer relationship marketing. [16 Hours]

**Module V.**

**Services Marketing:** Introduction – nature-types- bank marketing - insurance- tourism consultancy – hospitals (An Overview). [10 Hours]

**References:**

1. Principles of Marketing - Philip Kotler
2. Fundamentals of marketing - William Stanton
3. Marketing Management - VS Ramaswamy& S Namakumari
4. Marketing Management - RajanSaxena
5. Marketing Management - Sherlakar .S.A
6. Marketing Management - Raman B.S
7. Services Marketing - S.M. Jha
8. An . Essence of Services Marketing - Pay naAdrim
9. Services Marketing - Christopher .H Lovelock

## 2B04 COM(CORE -IV): HUMAN RESOURCE MANAGEMENT

No.of Credits: 2

No.of Contact hours -3 Hrs per week / 54 Hrs

### Objective:

*The objective of this course is to familiarize the students with the basic principles of Human Resource Management (HRM).*

### Module I

**Introduction to Human Resource Management (HRM)** – Meaning - functions – Difference between personal management and HRM – nature and scope of HRM – Role of HR manager – HR planning. [8 Hours]

### Module II

**Recruitment** – selection - induction – placement – job analysis – job specification – job description – job evaluation – Wages and salary administration, -wage payment systems- Time & piece rate - incentives – kinds of incentive plans- Halsey plan, Rowan plan (Theory Only) [13 Hours]

### Module III

**Performance Management** - meaning and objectives of performance appraisal –Performance appraisal methods [10 Hours]

### Module IV

**HR development** – meaning and scope of HRD – Training - meaning and scope – types and methods of training – importance of training in HRD. [13Hours]

### Module V

**Human Resource problems** – Employee discipline- Absenteeism – Turnover stocks – Lockouts - Lay off - Retrenchment – Trade Unions – meaning – functions -problems of trade Union – Grievance Redressal - meaning [10 Hours]

### Reference:

1. Human Resource Management : Dr. K. Aswathappa
2. Human Resource Management :L.M.Prasad
3. Human Resource Management :Subba Rao
4. Personnel Management : Edwin B. Flippo
5. Human Resource Management : T.N. Chhabra
6. Personnel Management : C B Mamoria.



## 2C02COM(COMPL- II):QUANTITATIVE TECHNIQUES FOR BUSINESS DECISION

**No.of Credits - 4**

**No.of Contact hours -90 Hours per week 5**

### **Objectives**

*To acquaint students with the basic statistical tools which have application in business and economic situations.*

### **Module I**

**Correlation** – Meaning – Classification - methods – scatter diagrams - Karl Pearson's coefficient of correlation - Rank correlation

[15 Hours]

### **Module II**

**Regression Analysis:** Meaning and definition – types of regressions - regression lines - regression equations (simple regression only)

[18 Hours]

### **Module III**

**Time Series Analysis** - Meaning - components of time series - methods of measuring trend - moving average methods, method of least squares

[17 Hours]

### **Module IV**

**Probability** - Meaning and definition – important terms- –Theorems of probability - Addition and Multiplication theorem –Conditional probability – Bayes Theorem - permutation and combination - Probability Distributions – Binomial, Poisson and Normal (Simple problems only).

[40Hours]

### **Reference**

1. C.R.Kothari : Quantitative Techniques
2. S.P.Guptha : Statistical Methods, Sultan Chand & Sons, New Delhi
3. C. B Gupta & Vijay Gupta : An Introduction to Statistical Methods, AneBooks Pvt. Ltd.
4. P N Arora & Mrs. S Arora : Quantitative Aptitude Vol. I & II, S. Chand & Co. Ltd, New Delhi
5. S L Aggarwal & SL Bhardwaj : Fundamentals of Business Statistics, Kalyani Publishers
6. P, K Gupta & D.S Hira : Operations Research, S.Chand & Co. Ltd, New Delhi.
7. L.R Potti : Operations Research, Yamuna Publications, TVM

### 3A11 COM (COMMON XI): DISASTER MANAGEMENT

No. of Credits: 4

No. of Contact hours: 4 Hrs per week / 72 Hrs

#### Course Objective:

The main objective of the course is to study the emerging approaches in disaster reduction & management.

#### Module-I

**Environmental Hazards, Environmental Disasters and Environmental Stress-** Meaning- Different types and classes of environmental hazards and disasters (10 Hours)

#### Module-II

**Types of Environmental Hazards & Disasters** – Natural Hazards and Disasters- Planetary Hazards/ Disasters: (a) Endogenous Hazards: Volcanic Eruption–Earthquakes- Landslides. (b) Exogenous Hazards: Infrequent events - Cyclones – Lightning – Hailstorms Cumulative atmospheric hazards/ disasters: Floods – Droughts – Cold waves – Heat waves. Extra Planetary Hazards/ disasters. Man induced Hazards & Disasters: Physical hazards/ Disasters-Soil Erosion – Chemical hazards/ disasters: Release of toxic chemicals, nuclear explosion-Biological hazards/ disasters - Population Explosion (22 Hours)

#### Module III

**Phases of Disaster Management-** Three Stages: 1)Pre-disaster stage (Preparedness) – Preparing hazard zonation maps, predictability/forecasting and warning- Preparing disaster preparedness plan - Land use zoning - Preparedness through (IEC) Information, education & Communication Pre-disaster stage (mitigation) - Disaster resistant house construction -Population reduction in vulnerable areas - Awareness. 2) Emergency stage-Rescue training for search & operation at national & regional level – Immediate relief – Assessment surveys.3) Post Disaster stage-Rehabilitation: Political, administrative aspect – social aspect – economic aspect – environmental aspect (20Hours)

#### Module-IV

**Institutional Frame work** Provision of immediate relief measures to disaster affected people – Prediction of hazards and disasters-measures of adjustment to natural hazards. Disaster Mitigation Institutions - Meteorological Observatory – Seismological Observatory- Volcano logy Institution- Hydrology Laboratory -Industrial Safety Inspectorate – Institution of Urban & Regional Planners- Chambers of Architects- Engineering Council- National Standards Committee. Integrated Planning- Contingency management preparedness – Education on disasters – Community involvement – The adjustment of human population to natural hazards & disasters in the context of Kerala. Role of Media

(20 Hours)



**References:**

1. R.B Singh(Ed) :Disaster Management, Rawat Publications, New Delhi
2. H.K Gupta(Ed) :Disaster Management, Universiters Press, India:
3. R.B Singh : Space Technology for Disaster Mitigation in India (INCED), University of Tokyo4. Dr. Satender :Disaster Management in Hills, Concept Publishing Co., New Delhi
5. M.C Gupta : Manuals on Natural Disaster Management in India, National Centre for Disaster Management, IIPA, New Delhi.
6. R.K Bhandani : An Overview on Natural and Man made Disaster & their 44 Reduction, CSIR, New Delhi.
7. Kates B.I & White G.F: The Environment as Hazards, Oxfords, New York
8. SavinderSingh : Environmental Geography, PrayagPustakBhavan
9. . R.B Singh(Ed) :Environmental Geography, Heritage Publishers, New Delhi

### 3A12 COM (COMMON XII): NUMERICAL SKILLS FOR BUSINESS

No.of Credits:4

No.of Contact hours: 72 Hours per week 4

#### Objectives:

To understand basic concepts in mathematics which are applied in the managerial decision making. To develop an understanding of numeric problems in business and social sciences, and techniques used to model such problems. To develop mathematical skills needed to analyze numeric data used in business and social sciences.

#### Module I

Arithmetic -Average, mixtures - Ratios and proportions-Computation of interest- Simple interest, compound interest, effective yield -Future value, present value -Amortization, depreciation -Continuous compounding

[15 Hours]

#### Module II

Set theory and simple application of Venn diagram-Truth table and its applications-Indices and surds-

[13 Hours]

#### Module III

Linear simultaneous equations (upto 3 variables only)-Quadratic equations-Solution of linear inequalities (by geometric method only)

[20Hours]

#### Module IV

Matrix Algebra :Introduction –Definition –Types of Matrix-Matrix operations-Addition and subtraction-Matrix multiplication- Transpose of a matrix-Determinants of a square matrix-determinants of order two and order three-Inverse of a matrix-Solving simultaneous linear equations – Rank of a matrix

[24 Hours]

(Theory and problems may be in the ratio of 30% and 70% respectively)

#### References

- 1.Raymond Barnett, Michael Ziegler - Essentials of College Mathematics for Business, Economics, Life Sciences and Social Sciences
2. Sancheti and V.K.Kapoor -Business Mathematics
3. M.Raghavachari -Mathematics for Management
4. Dr. P.R. Vittal - Business Maths & Statistics
5. Chandran & Agarwal - Business Mathematics -
- 6 .Raghavachari - Mathematics for Management,



### 3C03 COM (COMPL - III): BASICS OF RESEARCH METHODOLOGY

No of credits: 3

Contact hours: 54 Hours per week 3

Objective : To help the degree students to understand how to do research in the area of  
Commerce and Management

#### MODULE I : Introduction to Research

Meaning – Purpose – Criteria of good research – Social Science Research – Functions or uses of social science research – limitations of social science research - steps in Research Process (a brief account only) (10 Hours)

#### MODULE II : Research Problem

Meaning of research problem – mode of selection – sources of problems - formulation of problem – formulation process (7 Hours)

#### MODULE III: Research Design or Plan

Meaning – importance – contents of a research plan (5 Hours)

#### MODULE IV : Data Collection

Primary data – primary data collection methods : - observation , interview, questionnaires , schedules .  
Secondary Data – meaning – sources of secondary data . (7 Hours)

#### MODULE V : Sampling techniques

Characteristics of good sampling – method of sampling : random sampling methods – simple, stratified, systematic, cluster, area , multi-stage. Non probability sampling : - Convenient sampling, judgment sampling, quota sampling, snow ball sampling. Advantages and Disadvantages of sampling. (10 Hours)

#### MODULE VI: Report Writing

Introduction, types of reports, steps in report writing, contents of the research report , footnote and bibliography (15 Hours)

#### Reference

1. Research Methodology by O. R. Krishnaswamy
2. Research Methodology by P. Saravnavel
3. Research Methodology by C. R. Kothari
4. Research Methodology by D. K. Bhattacharya
5. Methodology of Research in Social Sciences by Dr. O . R. Krishnaswamy and Dr . M. Ranganatham

3B05COM(CORE -V): ADVANCED ACCOUNTING

No of credits: 4

Contact hours: 90 Hours per week 5

**Objectives of the Course:**

To help the students to acquire the conceptual knowledge of accounting for special transactions and to help them to learn the techniques of preparing the accounts and financial statements

**Module I**

Inland Branch Accounts: Accounts of dependent and independent branches – Debtors system, Stock and Debtors Method (at cost price and invoice price) – Incorporation of branch transaction in the books of H.O. Reconciliation and preparation of consolidated accounts – Departmental accounts - Accounting procedure- Analytical day book and ledgers- Allocation of expenses – Inter departmental transfers- Provision for unrealized profit. (30 hours)

**Module II**

Self balancing – meaning and object- Difference between self balancing and sectional balancing – Control accounts- Transfer from one ledger to another – contra balances – Sectional balancing – preparation of total Debtors and Total creditors account. (15 hours)

**Module III**

Accounting from Incomplete Records- Features, Drawbacks-Computation of profit by Net Worth method-Final Statement of Affairs – Conversion of single entry to double entry – preparation of final accounts (20 hours)

**Module IV**

Royalty accounts – Types of royalties – Minimum rent – Short workings – Recoupment of short workings - Entries in the books of the parties (10 hours)

**Module V**

Hire Purchase, Installment systems and Lease Accounting: Hire purchase – interest calculations- repossession – installment sale.- concept operating and financial lease (theory only) (15 hours)



**References :**

1. Advanced Accounts Volume II : Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand&Co.,New Delhi)
2. Advanced Accountancy, Volume II :Guptha R.L. and M.Radhaswami (Sulthan Chand & Co. New Delhi)
3. Corporate Accounting :Maheshwari. S.N. and S.K.Maheshwari, (Vikas publishing House, New Delhi)
4. Corporate Accounting : Ashok Sehgal and Deepak Sehgal,(Taxman Publication, New Delhi)
5. Corporate Accounting : S.P. Jain and K.L.Narang (Kalyani Publishers, New Delhi)
6. Fundamentals of Corporate :Monga, J.R (Mayur Paper backs, New Accounting Delhi)
7. Financial Accounting :B.K.Banerjee (PHI Pvt.Ltd.New Delhi)

**3C04 COM(COMPL - IV): BUSINESS REGULATORY FRAMEWORK****No. of Credit: 3****No of Contact Hours: 4 Hrs per week / 72Hrs****Module I**

ICA 1872-Nature of Contract- Essential elements with examples- classifications- Offer & acceptance- Legal Rules- Kinds of Offer- Revocation- Consideration- Stranger to contract without consultant void- Exceptions- Stranger to contract- Capacity to contract- Free consent- Coercion- difference—Mistake- Misrepresentation- Fraud- Legal ty of object- Illegal and Unlawful agent- Opposed to public policy- Contract expressly declared to be void (22 Hours)

**Module II**

Discharge of contract- Remedies for Breach of contract- Quasi Contract (8 Hours)

**Module III**

Special contract- Identity- Guarantee- Distinctions- Kinds of Guarantee- Nature of Surety- Rights & Duties- Discharge of surety- Contract of Agency- Creation of Agency Termination- Rights & Liabilities of Agents- Personal Liability of Agents (14 Hours)

**Module IV**

Bailment & Pledge- Definition- Essentials- Difference- Kinds of Bailment- Duties of Bailor & Bailee- Lien (8 Hours)

**Module V**

Sale of Goods Act 1930- Essentials- Difference between Sale & Agreement to sell- Conditions & warranties- Distinctions implied - Conditions & Warranty- Doctrine of Caveat Emptor- Exceptions- Transfer of Property- Rights & Duties- Unpaid seller- Auction Sale (20 Hours)

**Books for Reference**

1. Mercantile Law, Chowla & Garg
2. Mercantile Law, N D Kapoor
3. Business & Corporate Law, L R Potti
4. Mercantile Law, M C Shukla



## 4A13 COM(COMMON XII):ENTREPRENEURSHIP

**No.of Credits:4**

**No.of Contact hours: 72 Hours per week 4**

**Objective:**

To help the students understand the concepts of entrepreneurship and to develop the Entrepreneurial skills among them.

**Module I**

Concept of Entrepreneurship- meaning- definition- importance – Definition of an entrepreneur- Functions- Distinction between entrepreneur and a manager – types of entrepreneurs- Intrapreneur- Theories of entrepreneurship-Practices to entrepreneurship development –Concept of women entrepreneurship- problems of women entrepreneurs

(15 hours)

**Module II**

Factors affecting Entrepreneurial Growth-Rural entrepreneurship-role of entrepreneur in Economic development

(4 hours)

**Module III**

Entrepreneurial motivation – Motivating factors – Achievement Motivation – Entrepreneurial competencies –Developing competencies – Institutional efforts and role of Government in developing entrepreneurship- Entrepreneurship Development Programme (EDP) - Need- Objectives-Course content and curriculum of EDP – Phases of EDPs

(15 hours)

**Module IV**

Micro, Small & Medium Enterprises- MSMED Act 2006 - Characteristics- Objectives- Importance – MSMEs as a seed bed of entrepreneurship – Entrepreneurship incubators - Problems and prospects of MSMEs- Incentives and subsidies- Taxation benefits to MSMEs – Institutional finance to entrepreneurs – Preparation of Project Report for a Micro enterprise (General engineering unit/Bakery unit/Soda making unit/Mineral water unit/Garment unit/Pappad unit or the like)

(20hours)

**Module V**

Institutional Support to Small Entrepreneurs- National Small Industries Corporation Ltd- Small Scale Industries Board- State Small Industries Development Corporations- MSME Institute-DICs- Industrial Estates- Specialized institutions- Technical Consultancy Organisations

(18 hours)

**References**

1. Entrepreneurial Development : P. Saravanel
2. Entrepreneurial Development :C. B Gupta and N.P Sreenivasan
3. A complete Guide to Successful Entrepreneurship; G.N. Pandey
4. Business and Society Davis Keith and Williams C. Fredarick
5. Entrepreneurship : R.V. Badi& N V Badi
6. Entrepreneurship Development : S.S. Khanka
7. Entrepreneurship : Robert D Hisrich and Michael P Peters
8. Project Evaluation and Management :Singh and Mahadev
9. MS MED Act 2006



## 4A14 COM (COMMON - XIV):ENVIRONMENT STUDIES

**No.of Credits: 4**

**No.of Contact hours: 4 Hrs per week / 72 Hrs**

**Objective:**

*The objective of the course is to give a general awareness to the students about the environment and sociology, and environmental pollutions.*

**Module I**

Brief discussion on the components of the environment, Effect of environmental degradation with example and effect on population. Brief outline of the Environment (Protection) Act 1986 should be discussed including effect on companies, contravention, penalties and return requirement. Relevance of environment legislation to Business Enterprise- Legislation vs. Social obligation of business.- Role of NGOs like green peace in Environmental protection. [20Hours]

**Module II**

**Ecology** : Brief outline on Elements of Ecology; Brief discussion on Ecological balance and consequences of change, principles of environmental impact assessment. Environmental Impact Assessment report (EIA) and requirement of EIA for startup manufacturing enterprise. [10 Hours]

**Module III**

**Air Pollution and Control** : Brief Outline of Atmospheric composition, Brief understanding of energy balance, climate, weather, dispersion. Sources and effects of pollutants in the industrial context- primary and secondary pollutants- acid rain, green house effect, depletion of ozone layer, global warming, standards and control measures required by industry in compliance to The Air (Prevention and Control of Pollution) Act 1989. [15Hours]

**Module IV**

**Water Pollution and Control** : Brief Discussion on Hydrosphere, natural water, pollutants: their origin and effects, river/lake/ ground water pollution, The financial implication of water pollution control and steps required to be taken by industry e.g.Sewerage treatment plant- water treatment plant- Standards and control in relation to the effect of legislation by Central and State Boards for prevention and control of Water Pollution. [15Hours]

**Module V**

**Land Pollution** : Brief understanding of lithosphere, Pollutants (municipal, industrial, commercial, agricultural, hazardous solid waste); their original effects, collection and disposal of solid waste, recovery & conversion methods in relation to an industrial enterprise with discussion about the financial implication in a business enterprise. [12Hours]

**Reference:**

1. Environmental Science :Cunnighan, TMH
2. Environmental Studies :A.K.De&A.K.De, New Age International
3. Environmental Pollution Control Engineering :C.S.Rao, New Age International
4. Environmental Management : N.K. Oberoi, EXCEL BOOKS
5. Ecosystem Principles & Sustainable Agriculture :Sithampanathan, Scitech



## 4B07COM(CORE -VII): INCOME TAX LAW AND PRACTICE-I

**No. of Credits: 4**

**No. of Contact Hours: 90 Hours per week 5**

### **OBJECTIVE :**

To give the students the basic idea about the theoretical aspects of income tax in India, and to give an idea about the computation of income under different heads.

### **MODULE I :**

Introduction to Income Tax – Evolution of Income Tax – Income Tax Act 1961 - Finance Act – Income Tax Rules 1962 – Basic Concepts – Definition of different terms – Agricultural Income – Capital and Revenue Receipts – Expenditure and Losses . (10 Hours)

### **MODULE II :**

Residence and Incidence of Tax - Determination of Residential Status of different types of assesses – problems – scope of total income – incomes exempt from tax (for individual assesses) – problems – computations – tax holiday. (15 Hours)

### **MODULE III:**

Heads of Income – Incomes included under salary – allowances – perquisites and their valuation – profits in lieu of salary – Provident Fund – computation of income from salary - Income from house property – basis of charge – annual value in different cases – self occupied – let out – vacancy and unrealized rent – deductions - computation of income from house property

(30 Hours)

### **MODULE IV:**

Profits and gains of business or profession – meaning of business – profession – vocation – basis of charge – general principles – deduction in computing business income – computation of profits from business – deduction in computing professional income – computation of gain from profession – depreciation – block of assets – written down value method- Capital gain – basis of charge – capital asset – short term and long term – transfer – capital gain in special cases – exemption from capital gain – computation of income from capital gain

(25 Hours)

**MODULE V:**

Income from other sources – basis of charge – general and specific items of income – interest on securities – deductions allowable – computation of income from other source .

(10 Hours)

**Note :** Consider the Current rate for calculations

**Questions should be asked based on provisions relating to current assessment year.**

**References :**

1. Income tax Law and Accounts :Dr.H.C.Mehrotra and S.P.Goyal
2. Income tax Law and Practice :Dr.Bhagavathi Prasad.
3. Income tax Law and Practice : Gaur and Narang
4. . Income tax Law and Practice :B.S.Raman.
5. . Direct taxes Law and Practice : Dr.Vinod K. Singhania&Dr.KapilSinghania



## 4B08 COM (CORE - VIII): INFORMATICS SKILLS

**No.of Credits -3 (2 Theory+1Practical)**

**No.of Contact hours -72(Theory: 36 hours; Practical: 36 hours) Hours per week 4**

**Objective :**To Know the Fundamentals of Computers and to Understand how to use Computer applications in day to Day Applications. Also to update and expand basic informatics skills and attitudes relevant to the emerging knowledge society and also to equip the students to effectively utilize the digital knowledge resources for their chosen courses of study.

### **Module I**

**Overview of information Technology.**Features of Modern Personal Computer and Peripherals – Computer Networks – Types of Networks – Components of Networks –Topology – Internet – Uses of Internet. [8 Hours]

### **Module II**

**Social Informatics:** IT and society – issues and concerns -Digital divide – Cyber ethics – Cybercrimes – Cyber Laws – Cyber addictions- Information over Load – Health Issues – Guide lines for Proper Usage of computers and internet. E Waste. [8 Hours]

### **Module III**

**IT Applications :**E Governance– overview of IT Application in Medicine, Health care, Business and Commerce.– Industry. [4 Hours]

### **Module IV**

**Programmes for Office Management:** MS word – window concepts – Menus, tiles, Edit, View, tools, tables,Mail Merge. MS Excel – Spread sheet – operators - Arithmetic – Relation Functions –Formulae – Payroll Preparation. [8 Hours]

### **Module V**

**Computerized Accounting (Using Accounting Software)** Meaning, features and advantages of computerised Accounting – Company Creation- Accounts Information- Ledger – Groups– Cost Centres – Accounts with inventory- stock item and stock Group creation – voucher – types - entry – P/L A/c, B/S, Bank Reconciliation. [8 Hours]

**Theory: 2 Hours/ Week**

**Practical: 2 Hours/ Week –Office Automation, Word, Excel, Accounting Package, Preparation of Ledgers, Stock Creation, Trial Balance, Final Accounts**

**Reference.**

1. V. Rajaraman : Introduction to Information Technology. PrenticeHall
2. Technology in Action : Pearson.
3. Alexis Leon & Mathews Leon : Computer Today, Leon Vikas.
4. A.K.Nandani & K.K Nandani : Tally 6.3
5. V.K.Jain : Computer Fundamentals
6. Vijay Kumar Khurana : Management of Information Technology - B.Jolly&K.S.Jolly;  
SunithaI rakasan.



**4C05 COM (COMPL - V): CORPORATE LAW & BUSINESS REGULATION**

No. of Credit : 3

No of Contact Hours: 4 Hrs per week / 72 Hrs

**Module I**

Companies Act 2013- Definition- Features- Classification- Authorities of Company Law- Central Govt- Company Law Board- SEBI- Liquidity- Court- Registration (15 Hours)

**Module II**

Formation of Company- Promotion- Registration & Incorporation- Commencement of Business- Minimum Duties & Liabilities- Lifting Corporate Veil (15 Hours)

**Module III**

Memorandum of Association- Contents- Articles of Association- Contents- Difference- Table A- Alterations-Doctrine of Ultravires- Constructive notice & indoor management- Prospectus- Contents- Statement I Lieu of Prospectus- Misstatement in prospectus (15 Hours)

**Module IV**

Members of Company- Acquiring membership-Termination of membership-Rights-Duties- Obligations- Directors- Appointment-Qualifications & Disqualifications- Retirement & Removal of Directors (15 Hours)

**Module V**

Company meeting- General Meeting- Board Meeting- Class Meeting- Essential valid Meetings- Motion- Resolution- Methods of voting (6 Hours)

**Module VI**

Winding up- Modes of Winding Up- Compulsory- Cultivator- Liquidator- Rights & Duties of Liquidator (6 Hours)

1. Mercantile Law, M C Shukla
2. Business Law, R S N Pillai, Bhagavathi
3. Company Law P PScogna
4. Business & Corporate Law, L R Potti

## 5B10 COM (CORE - X): COST ACCOUNTING

No of credits: 4

Contact hours: 90 Hours per week 5

### Objectives of the Course:

To acquaint the students with the basic concepts used in Cost Accounting and the various methods involved in Cost Accounting system.

#### Module I

Introduction to Cost Accounting – concepts, objectives and advantages – Financial Accounting and Cost Accounting – Elements of cost and cost classification – cost centre and cost unit- preparation of cost sheet (10 hours)

#### Module II

Materials :- Concepts- centralized buying - purchase procedure– Store records – Bin card and stores ledger - methods of material issue pricing (FIFO, LIFO, Simple and weighted averages), stock levels, E.O.Q, ABC Analysis, VED Analysis, FSN Analysis – Essentials steps for material control (15 hours)

#### Module III

Labour: - Concepts - Time keeping. Time booking- Wage system -Time rate, Piece rate, Taylor's differential piece rate system - Incentive system of wage payment -Halsey and Rowan Plan - Treatment of idle time - overtime – Labour turnover meaning and causes (theory only) (15 hours)

#### Module IV

Over heads: - Concepts- classification, Allocation and apportionment -Direct, Simultaneous equation, Step ladder and Repeated distribution method- Absorption of overheads -Labour hour rate method and machine hour rate method – calculation of machine hour - Under and over absorption of overheads – meaning and treatment (theory only) (20 hours)

#### Module V

Methods of Costing –Job costing, batch costing, unit costing, operating costing- Process costing: features – typical process industries - process accounts- normal loss and scrap- abnormal loss and gain – Explanation on Joint products and by products – Contract costing: Special features- Cost plus contract- Escalation clause- Sub contract- Retention money- Treatment of cost of plant – Profit on incomplete contract- Transport/service costing :Calculation of rate per passenger kilometer (30 hours)



**References**

1. Cost Accounting principles and Practice :Iyengar . S.P
2. Cost Accounting :S.P.Jain& K.L. Narang
3. Management Accounting : Dr. S.P.Gupta
4. Management Accounting :R.K.Sharma&S.K.Gupta
5. Cost Accounting :JawaharLal.
6. Cost Accounting : Dr. A.D. Agarwal
7. Practical Cost Accounting : Dr. A.D. Agarwal
8. Lectures on Costing :Swaminathan

## 5B11 COM (CORE - XI): CORPORATE ACCOUNTING

**No of credits: 4**

**Contact hours: 90 Hours per week 5**

### **Objectives of the Course:**

To help the students to acquire the conceptual knowledge of Corporate Accounting, and to help them to learn the techniques of preparing the financial statements.

### **Module I**

Final Accounts of Companies – Preparation of final accounts – Balance Sheet – Profit & Loss Account – P&L Appropriation account (problems in new format only) – compulsory transfer to Reserve (Corporate dividend tax needn't be considered)

(22 hours)

### **Module II**

Acquisition & Profits prior to incorporation – meaning computation of purchase consideration – acquisition entries in the books of the company (closing entries in Vendor's books not necessary) – computation of profits prior to incorporation – treatment of profit or loss prior to incorporation – collection of debtors and payment of creditors on behalf of vendors

(12 hours)

### **Module III**

Accounting for Amalgamation and reconstruction – Meaning and types of amalgamation – Amalgamation in the nature of Merger and Amalgamation in the nature of purchase – Comparison of both – Accounting methods – Pooling of interest method and purchase method – Purchase consideration – Accounting entries in the books of both transfer and transferee companies (excluding intercompany holdings) – Reconstruction – types – internal and external reconstructions – Accounting entries only

(25 hours)

### **Module IV**

Liquidation of companies – Meaning and types of winding up – Statement of Affairs – Deficiency or Surplus Accounts – Liquidator's Final Statement of Account

(16 hours)

### **Module V**

Accounts of Banking Companies - Introduction – final accounts in new format – Balance Sheet – Profit & Loss Account with relevant schedules – slip system of posting – NonBanking Assets (NBA) and Non Performing Assets (NPA) – Classification of advances – Computation of provision for doubtful debts and rebate on bills discounted

(15 hours)



**References :**

1. Advanced Accounts Volumell : Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand&Co.,New Delhi)
2. Advanced Accountancy, Volume II :Guptha R.L. and M.Radhaswami (Sulthan Chand & Co. New Delhi)
3. Corporate Accounting :Maheshwari. S.N. and S.K.Maheshwari, (Vikas publishing House, New Delhi)
4. Corporate Accounting : Ashok Sehgal and Deepak Sehgal,(Taxman Publication, New Delhi)
5. Corporate Accounting : S.P. Jain and K.L.Narang (Kalyani Publishers, New Delhi)
6. Fundamentals of Corporate :Monga, J.R (Mayur Paper backs, New Accounting Delhi)
7. Financial Accounting :B.K.Banerjee (PHI Pvt.Ltd.New Delhi)

## 5B12 COM (CORE- XII): AUDITING

**No. of Credits -3**

**No. of Contact hours -72 Hours per week 4**

**Objectives :**

To create awareness among the students about the modern trends and practices of auditing and to inculcate the skills for independently undertaking the audit work.

**Module I**

Introduction to Auditing – Origin – meaning – definition – objectives – advantages – limitations – classifications of Audit – Private audit – Statutory audit – Govt. Audit – Internal Audit- Interim audit-Continuous audit – Cost audit – Management audit – Performance audit – Social audit.

[14 Hours]

**Module II**

Audit Procedure – Audit Planning - Audit Programme - Audit note book – Audit working papers – internal check – Internal control – test checking – routine checking – Vouching – Meaning and Objectives – Procedure – Essentials of a valid voucher – vouching of cash transactions – verifications and valuation of assets and liabilities – Meaning and differences between verifications and valuation – General Principles of valuations of assets – valuations of plant and machinery – Freehold and lease hold property – Trade creditors – Standards on Auditing (S A) (an overview)

[20 Hours]

**Module III**

Audit of Limited Companies:- Appointment of auditors –qualifications –disqualifications- rights – duties – liabilities : civil and criminal – remuneration – lien – status – removal – audit procedure – audit of share capital – issue – Transfer – Transmission – reissue -forfeiture- audit report – contents– types.

[20 Hours]

**Module IV**

Specialized Audit – Audit of partnership firms- education institutions – clubs – charitable trusts [8 Hours]

**Module V**

Auditing and Computer Information System (CIS) – EDP Audit -Computer Information Systems Environment (CISE) — risks and controls – Auditing around the computers – Auditing through computers - Audit Trails – Computer Assisted Audit Technique [ CAAT ] : Computer based accounting Vs Conventional accounting system – Generalized Audit software (GAS) Packages.

[10 Hours]

**Reference**

1. B.N Tandon, S. Suda sanam& S. Sundarabahu : A Handbook of Practical Auditing
2. T.R Sharma : Auditing;
3. DinkarPagare : Practice of Auditing
4. M.S Ramaswamy : Principles and Practice of Auditing
5. B.S Jolly & KS Jolly, Information Technology :ShuchitaPrakashan(Pvt. Ltd) Allahabad.
6. VarshaAinapure&MulundAinapire : Auditing and Assurance



## 5B13 COM (CORE - XIII): INCOME TAX LAW AND PRACTICE- II

**No. of Credits: 4**

**No. of Contact Hours: 90 Hours per week 5**

### OBJECTIVE

To give the students an idea about the computation of total income and to know the relevant provisions relating to assessment.

#### MODULE I

Clubbing of Income – provisions – deemed income – aggregation of income – set off and carry forward of losses – Computation of Gross total Income - Deduction from gross total income  
Computation of total income – assessment of individuals - computation of tax – assessment of partnership firms – computation of tax

(35 Hours)

#### MODULE II

Assessment of Companies – minimum alternative tax – computation of total income and tax liability – assessment of Co-operative Societies – Computation of total income and tax liability

(20 Hours)

#### MODULE III

Income Tax Authorities and their powers – CBDT – Powers and functions – Commissioner of income tax – powers and functions – income tax officers. Assessment procedure – types of return – procedure for filing return – PAN – types of assessments – rectification of mistakes

(10 Hours)

#### MODULE IV

Deduction of Tax at Source – items of income from which tax is deducted at source – collection of tax at source - Advance payment of tax – refund of tax – Penalties and prosecution –provisions .

(25 Hours)

Note : Questions should be asked based on provisions relating to current assessment year.

### Consider the Current rate for calculations

#### References :

1. Income tax Law and Accounts :Dr.H.C.Mehrotra and S.P.Goyal
2. Income tax Law and Practice :Dr.Bhagavathi Prasad.
3. Income tax Law and Practice : Gaur and Narang
4. Income tax Law and Practice :B.S.Raman.
5. Direct taxes Law and Practice : Dr.Vinod K. Singhanian&Dr.KapilSinghanian

## 6B15 COM (CORE - XV): MANAGEMENT ACCOUNTING

No of credits: 4

Contact hours: 90 Hours per week 5

### Objectives of the Course:

To acquaint the students with different methods involved in Cost Accounting system. To provide the students an understanding about the use of financial and cost accounting data, for planning, control and managerial decision making

### Module I

Introduction to Management Accounting – Meaning- Definitions, Objectives, Uses- Scope of Management Accounting – Management Accounting Vs Financial Accounting, Management Accounting Vs Cost Accounting,

(5 hours)

### Module II

Analysis and interpretations of financial statements – concepts, types of analysis, tools of analysis [Comparative Financial statements, Common- size Financial statements, Trend analysis]- Ratio analysis – concepts, definition, advantages, limitations- Types of ratios- Liquidity ratio, Solvency ratios, Activity ratios, Profitability ratios and Market test ratios (construction of final accounts are not expected)

(30 hours)

### Module III

Cash flow statements – Concepts, Definitions, Uses and Preparation of Cash Flow Statement (in vertical form only)

(10 hours)

### Module IV

Marginal Costing: - Concept, Definitions-Features-CVP Analysis- B.E.P- P/V Ratio- Simple BEP Chart – Managerial uses of Marginal Costing ( Price fixation, Make or buy decisions, key factor)

(20 hours)

### Module V

Budgetary control – Concepts, Objectives, Classification of budgets- Preparation of Cash and Flexible budgets – Installing and administering budgetary control

(15 hours)

### Module VI

Standard Costing – Definition- Uses and limitations - Procedure for setting standards – Analysis of variances – Material Cost Variance - Material Price and Material Usage Variance – Labour Cost Variance – Labour Rate, Labour Efficiency and Idle Time Variance (Mix and Yield variance excluded)

(10 hours)

### References

1. Management Accounting : Sharma R.K &SasiGuptha
2. Management Accounting : N.M Singhvi&Bodhan Wale
3. Management Accounting : RSN Pillai &Bhagavathi
4. Management Accounting : S.K. Guptha& R.K Sharma.
5. Management Accounts : S N. Maheswari
6. Management Accounts : S.P. Guptha



## 6B16 COM (CORE - XVI):INTERNATIONAL BUSINESS

No. of Credits - 4

No. of Contact hours – 90 Hours per week 5

### Module I : International Business:

International Business: – Meaning – Drivers – Evolution – Strategies of going International; – Globalization: Meaning – Features – Significance – Benefits – Problems/Limitation – Forms & Stages of Globalization; – MNC: - Meaning – Nature – Goals – Defense & Critics – India's Presence.

[20 Hours]

### Module II : International Trade:

International Trade: Meaning – Benefits – Limitations – Foreign Trade Policies – Outward & Inward – Barriers to Trade – International Trade Agreements – Types; – WTO & its role; – Integration Between Countries – Levels – Impact – Growth of Trading Blocks – Major Trading Blocks – Merits & Limitations.

[20 Hours]

### Module III :India's Foreign Trade:

India's Foreign Trade Policy – Role of RBI in Foreign Trade – EXIM Policy – Export Promotion Schemes – EPZ – EOU – SEZ – ECGC – EXIM Bank – EIC; – Documentation in International Trade: - Export Trade Documents: - Commercial Documents – Transport Documents – Financial Documents – Government Documents; – Export Declaration Forms – Export Certification – Certification of Origin - UPCDC Norms.

[20 Hours]

### Module IV : International Finance:

International Finance: Nature – Environment of International Financial; – Foreign Exchange (FOREX) Market – Participants – Types of Transactions – Financial Instruments; – Exchange Rate – Theories (PPP – IFE – IRP); – Forex Risk – Forex Risk Management

[20 Hours]

### Module IV :Financing International Operations:

Financing International Operations – FDI – Meaning – Definition – Strategies – Modes of FDI Investment – Benefits & Costs; – FII Investment – FII in India; – Depository Receipts

[10 Hours]

### Reference:

1. International Business :Aswathappa
2. International Business : Francis Cherunilam
3. International Financial Management : Kevin
4. International Marketing : Larceny & Bhattacharya
5. International Business :P. Subba Rao, Himalaya Publishing House, New Delhi
6. International Business :V K Bhalla and S Shiva RamuAnmol Publications Pvt Ltd., New Delhi



## 6B17 COM (CORE - XVII):MODERN BANKING

No.of Credits -4

No.of Contact hours -90 Hours per week 5

### Objectives:

To provide to the students an understanding of the fundamentals of banking and impart basic knowledge of modern banking practices

### Module I

**Structure of Indian Banking System** – Commercial banks-functions– Balance sheet of a commercial bank – Principles -Safety, Liquidity, Profitability, Diversification of risks-Conflict between liquidity and profitability-Multiple Credit Creation: Process and Limitations

[20 Hours]

### Module II

**Reserve Bank of India** - Constitution – Functions –Monetary and Non - Monetary Promotional and Regulatory-Methods of credit control-Quantitative and Qualitative methods.

[15 Hours]

### Module III

**Banker and customer** – General and special relationship – Debtor and Creditor – Bailor and Bailee, Principal and Agent, Trustee and Beneficiary – Rights– Lien, Set off, appropriation, interest and charges and Law of Limitation - Obligations–Honour Cheques, Maintain Secrecy – Opening of Bank Account – General Precaution to be taken by a Bank – closing of bank account - Negotiable Instruments – Promissory Note, Bill of Exchange, Cheque – Features – Crossing – types – Endorsement – types.

[25 Hours]

### Module IV

**Loans and advances** – Principles of sound lending – Forms of advance – Loan, cash credit, overdraft, discounting – Modes of creating charge- lien, pledge, hypothecation, Mortgage-Assignment -Reverse mortgage –Guarantee.

[15 Hours]

### Module V:

**Technology in Banking:** Need and importance –Virtual banking-ATM, Credit card, Debit card, Tele Banking- internet banking, SWIFT (Society for Worldwide Inter- bank Financial Tele communication), Concept of Core Banking – Universal banking

[15 Hours]

### Reference:

1. Banking Theory and Practice - K.C Shekar
2. A Text book of banking - M. Radhaswamy & S.V. Vasudevan
3. Banking: Law and Practice - P.N. Varshny
4. Banking Law and Practice K P M Sundharam and P N Varshney — Sultan chand & Sons
5. Banking: Law and practice in India - Maheshwari
6. Banking and financial system - Vasant Desai
7. Modern Banking - K.P.M.Sundaram and E.N.Sundaram, Sultan Chand & Sons, New Delhi.



## 6B18 COM (CORE - XVIII):FINANCIAL MARKETS & SERVICES

**No.of Credits: 3**

**No.of Contact hours -3 Hrs per week / 54 Hrs**

**Objectives of the Course:**

*To familiarize the students with the constituents of financial market, their interactions and the services provided by them.*

**Module I**

**Indian financial system** : structure- Role of financial system in economic development –Financial markets and instruments

[4Hours]

**Module II**

**Money market** –Meaning –functions and components – Call money market – Treasury bill-Commercial bills – Commercial papers – Certificate of Deposits

[12Hours]

**Module III**

**Capital Market-** Meaning –Primary and Secondary market - Stock exchange- Functions Dematerialization and Depository services

[13 hours]

**Module IV**

**Financial Services** – meaning – nature and scope – Types - Merchant banking –Meaning, objectives and functions- Mutual funds – Meaning, objectives and types of schemes - Credit rating –Meaning, functions and major agencies (CRISIL,ICRA,CARE)- Factoring- Meaning, objectives and mechanism - Venture Capital –meaning, features, funding pattern

[25Hours]

**Reference:**

1. Financial Institutions & Markets : I.M. Bhole.
2. Marketing of Financial Services : V.A Avdhani.
3. Investment Management : V.K Bhalla.
4. Indian Financial System : Vasant Desai
5. A profile of Indian Capital Market : Vinayakan.
6. Financial Markets & Services : Gordon and Natarajan.
7. Financial Markets, Institutions & Services : N.K Gupta & Monika Chopra Hours]

6B20 COM (CORE - XX): PROJECT



## OPTIONAL - B

### COMPUTER APPLICATION

#### 3B06COM (CORE -VI Optional B : COMPUTER APPLICATIONS-I) COMPUTER LANGUAGES AND SOFTWARES

No. of Credits -3

No. of Contact hours -90 ( Theory :54 hours; Practical : 36 hours) Hours per week 5

Objectives:

To acquire knowledge about programming languages and to develop skill in creating power point and blog.

#### Module 1

Computer –meaning – definition-characteristics-merits- demerits- historical overview-generation of computer-structure-peripherals-memory-types of memory-input output devices-secondary storage devices latest invention- (10 Hours)

#### Module II

**System concepts-** meaning –definition-features-types of system -control in information system-system design-Operating system –introduction-functions-objectives-types of operating system- multi programming-batch processing -online, real-time processing system-time sharing-Concept of GUI-Artificial Intelligence-Virtual Reality-application of both (14 Hours)

#### Module- III

**Computer language** –low level and high level language-meaning-features-advantages and disadvantages- Programming concepts – Algorithms – Flow charts –symbols used -Characteristics – programming languages –C ,C++ ,java uses and importance (26 Hours)

#### Module IV

Software-meaning definition, types –concept of blog – creation of blog-uses- (18 Hours)

#### Module V

**Application software Power point** – Introduction- pp terminology-features-steps-creating presentation-uses of PowerPoint presentation –advantages –demerits-preparing master slides-Formatting-layouts-insertions -color scheme-adding graphic presentation-special effects-running the slide show (22 Hours)

**Theory – 3 Hours / week.**

**Practical – 2 Hours / week. -Blog creation & Power point presentation**

#### References

1. Programming in ANSI C, E. Balagurusamy.
2. The C programming Language, Kernighan BW and Ritchie.
3. Let us C, Yeshavant. P. Kanetkar.

**4B09COM (CORE -IX OptionalB: COMPUTER APPLICATIONS-II )  
ELECTRONIC DATA PROCESSING & COMPUTER APPLICATION**

No.of Credits -3

No.of Contact hours -72 (Theory :36 hours; Practical : 36 hours) Hours per week 4

**Objectives:**To update and expand skills in electronic data processing and computer application in business operation

**Module I**

Data processing and numbering system – data-information –Types of dta processing – manual – mechanical – electronic – data processing cycles – advantages of EDP – Logical Gates – AND, OR, NOT, NOR, Truth Tables – Number System – binary – octal – hexadecimal [15 Hours]

**Module II**

Operating System – Introduction of DOS – Internal Commands – External Commands – Introduction to Windows – Elements of Windows – Cascading & tiling of windows – my computer – windows explorer – Searching of files & Folders – Creating, deleting, renaming, copying and merging folders – Free software – Linux an overview [15 Hours]

**Module III**

E Commerce – E Governance – B2B- B2C, C2C, C2B – Busiess application of E commerce- E Governance – Online financial service- Stock Trading – E Broking – E Filing - Page maker-use – characteristics- Creating & opening publications –working in Page maker window – setting defaults and preferences – viewing pages – using tool box – working with text & Graphics – moving between pages – adding & deleting pages – naming & saving a publication- closing a publication [20 Hours]

**Module V**

Soft ware packages in Social Science (SPSS) Starting SPSS- terminology – Case – Variables and levels – system missing & User – defined missing values – identification numbers & case numbers – Procedure – Fundamental definitions – Sample, descriptive statistics –nominal scale – ordinal scales- interval scales – ratio scales – quantitative data – categorical or frequency data- Parametric & non parametric data & test- dependent & independent variables - [22 Hours]

**Theory: 2 Hours/week**

**Practical: 2 Hours/week – Page maker & SPSS**



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See pages - 254-255  
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**SB14COM (CORE -XIV OptionalB: COMPUTER APPLICATIONS-III)**  
**PROGRAMMING LANGUAGES**

**No.of Credits -3**

**No.of Contact hours -4 Hrs per week / 72 Hrs (Theory : 36 hours; Practical : 36 hours)**

**Objectives:**

1. To acquire knowledge about programming in Java.
- 2 To develop skill in writing program in Java.

**Module I**

**Introduction to object oriented programming** – characteristics of OOP – data abstraction – encapsulation – polymorphism – inheritance – advantages of OOP – application of OOP.  
[8 Hours]

**Module II**

**Introduction to java** – features – elements of java language – execution fo Java program – JVM – Java tokens – java character set – data types – keywords – identifiers – literals – operators – expressions – constants – variables and data types. Looping – if statement etc  
[16 Hours]

**Module III**

**SQL – DDL- DML- statements** – CREATE TABLE – constraints – Adding constraints – NOT NULL – UNIQUE – PRIMARY \_ KEY \_ ALTER TABLE MODIFY \_ TABLE\_ DROP- TABLE INSERT- INTO – UPDATE – SELECT statements- DISTINCT – WHERE Clause using relational and logical operators with WHERE clause- conditions based on a range – BETWEEN – Conditions based on pattern matches – LIKE – Aggregate – functions – AVG – sum count – MAX – MIN- group by – order by  
[18 Hours]

**Module IV**

**The internet and WWW-** overview – meaning – history – internet services- Using browser – navigating Web – Closing browsing – Searching – web sites – mail services – features of internet – on line business – commerce & WWW -  
[16Hours]

**Module V**

**Hyper text Markup Language** - structure of HTML document – Tags & attributes – Syntax of Tag – starting and ending Tag – tag without ends – document content – document element - <html> tag – dir and lang – attributes; <title> tag; documents body - <body> tag; text basics, division & paragraphs, heading, physical styles tags, action attributes, <input> tags – Controls, check boxes, radio buttons, submission buttons, hidden fields, labeling & grouping  
[14 Hours]

**Theory – 2 Hours / week.**

**Practical – 2 Hours / week. Java, HTML, SQL**

**References:**

1. The Complete Reference, Herbert Schildt.
2. Programming with Java, A Primer, E. Balagurusamy.

**6B19COM (CORE -XIX OptionalB: COMPUTER APPLICATIONS-IV)  
ACCOUNTING PACKAGES – TALLY**

**No.of Credits -3**

**No.of Contact hours – 5 Hrs 90 Hrs( Theory :54 hours; Practical : 36 hours)**

**Objectives :**

1. To acquire knowledge about the tally accounting package.
2. To develop skill in preparing financial statements in Tally.

**Module I**

Basics of accounting, features of tally – technological advantages, Transactions, journal, ledger, rules for debit and credit.- Creation of company – group – default group – ledger etc. – modification – alteration – deletion of company – voucher entry – default vouchers – [22Hours]

**Module II**

Creation of trial balance – balance sheet – profit and loss account.- detailed form- centred form- alterations – Printing reports & options [19 Hours]

**Module III**

Cost category – cost centre – stock group – stock item – ( creation – deletion – alteration – modification). [20 Hours]

**Module IV**

Budget – creation- deletion – alteration – Bank Reconciliation Statements [9 Hours]

**Module 5**

TDS – Generation & reconciliation of TDS – Chellan- filling of returns E TDS returns – Calculation of VAT – Fund flow statements- Calculating financial ratios (20 Hours)

**Theory – 3 Hours / week.**

**Practical – 2 Hours / week. – Final Statement of Account preparation, Cost Category, Bank reconciliation , Budgets , TDS & VAT**

**Record keeping is compulsory for internal valuation**

**References**

Tally 7.2 – Nadhani.

Accounting – Laser.



**Optional -A**  
**CO- OPERATION**

**3B06 COM (CORE - VI Optional A: CO-OPERATION-I)**

**CO-OPERATIVE PRINCIPLES**

No.of Credits -3

No.of Contact hours -90 Hours per week 5

**Objective:**

To acquaint the students with the principles of cooperation, and to familiarise them with the evolution of cooperative movement in India.

**Module I**

**Philosophy and genesis of co-operative movement** - Definition and meaning of Cooperation – ICA definition- characteristics. Evolution of co-operative principles – Rochdale principles- Reformulated principles of 1966- Redefined principles of 1995 – Application of the principles. Co-operatives as economic enterprises – its importance – differences between other forms of organizations and co-operative enterprise. Role of co-operatives in market economy – Role of co-operatives as social organizations – cooperation as a balancing factor – Co-operation as peoples' movement – membership of co-operatives- Autonomy and democratic control - co-operation and role of leadership.

[20 Hours]

**Module II**

**Evolution of co-operative movement:** Origin of co-operative movement in England – Experiments of Robert Owen (Doctrine of circumstances – Friendly societies – Labour colonies – Labour exchanges) – Rochdale pioneers – C.W.S.S, C.W.S.-Credit societies in Germany –Raiffiesen and Schulze movement –Dairy and poultry co-operatives in Denmark – M.P.C.S in Japan –industrial co-operatives in China – collective farms in U.S.S.R. Marketing co-operatives in U.S.A – Consumer societies in Sweden.

[25 Hours]

**Module III**

**Co-operation in India** – Early experiments –Frederic Nicholson's Report-Maclegan committee on co-operation –Co-operative planning Committee 1945 – All India Rural Credit Survey Committee –All India Rural Credit Review Committee –CRAFICARD – Kapoor Committee –Recent trends in co-operative movement with special reference to Kerala.(An over view)

[20 Hours]

**Module IV**

**Rural credit** – classification of credit based on period, purpose and security- structure of co-operative credit- three tier and two tier credit –Multi agency approach to rural credit- Institutional agencies providing rural credit – state aid to co-operatives – central assistance to co-operatives- promotional efforts and monetary assistance by government, NCDE, NHB, NABARD, etc; National Rural Credit Stabilisation Fund and National Rural Credit (L.T.O) Fund. Constitution and working of N.C.D.C – Role of N.C.D.C in the development of non credit co-operatives.

[10 Hours]

### Module V

**Co-operative education and training** – objectives and significance – International cooperative Alliance –National Co-operative Union of India –constitution and working – NCCT-NCCE-VAMNICOM-ICM.Structural arrangement for training –co-operative training centres- co-operative training colleges- member education units – other functions. Publicity and propaganda –journal - co-operative week celebrations-co-operative flag  
CAPE-ACSTI-KICMA.Organisational, structural and administrative set up of co-operative department.

[15 Hours ]

### Reference:

1. Theory and Practice of Co-operation in India : Kulkarni
2. Co-operative Movement in India : J. Banerjee
3. Co-operative Movement in India : F.M Hough
4. Co-operation –Principles and Practice : T.N Hajela
5. All India Rural Credit Survey Report
6. Co-operation in India : Dr. M.S Mathur
7. Theory, History and Practice of Co-operation : R.D Bedi
8. Co-operation at Home and Abroad : C.R Fay
9. Co-operation in Foreign Countries :Rajagopalan
10. Co-operation in India and Abroad : K.P Bhatnagar



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**4B09 COM (CORE -IX Optional A : CO-OPERATION-II)**  
**MANAGEMENT OF CO-OPERATIVES**

No. of Credits - 3

No. of Contact hours - 72 Hours per week 4

**Objectives:**

To acquaint the students with the management and administration of different types of cooperative institutions functioning in India

**Module I**

**Primary Agricultural Credit Societies** – definition – membership – constitution, objectives and working – differences between Primary Agricultural Credit Societies and Farmers Service co-operative Societies – Deposit Scheme – crop loan system – scale of finance – preparation of annual credit limit statement – seasonality in lending and recovery – linking of credit with marketing – kisan credit card – procedure to sanction loans – need for credit planning – development action plan – district credit plan of lead bank. Central co-operative banks – membership – objectives – constitution of board of management – problems – over dues – suggestions for improvement. Kerala State co-operative Bank – origin – membership – constitution – objectives – constitution of board of management – problems and suggestions for improvement. [16 Hours]

**Module II**

**Long term credit** – Agricultural and rural development – need for separate institutions – debentures – trustee – trust deed – Debenture Redemption Fund – Primary co-operative agricultural and rural development bank – constitution, objectives and working – Kerala State Co-operative Agricultural and Rural Development Bank – membership – constitution of board of management – objectives and working – problems and suggestions for improvement. Procedure in granting loans – over dues in long term credit societies – NPA. [10 Hours]

**Module III**

**Non Agricultural credit societies** – Primary co-operative urban banks – membership – constitution, objectives and working (in brief) – Employees credit societies – membership – constitution, objectives and working (in brief) – Co-operative housing societies – importance and advantages – types of housing societies – HOUSEFED – constitution and working (in brief) – sources of funds – problems. [10 Hours]

**Module IV**

**Marketing and Processing Societies** – meaning of co-operative marketing – need, importance and advantages of co-operative marketing – types of marketing societies general and commodity based marketing – objectives and functions of primary marketing societies – Kerala State Co-operative Marketing Federation Ltd. – Kerala State Co-operative Rubber Marketing Federation Ltd. – Brief study of the functioning of NAFED – Processing co-operatives – meaning and importance of co-operative marketing. Consumer co-operatives – Origin of consumer cooperative in India – need and importance of consumer co-operatives – constitution and working of primary co-operative consumer stores – Kerala State Co-operative Consumers' Federation – National Co-operative Consumers Federation – role of



consumer co-operatives in holding the price line –active price policy- double compartmental system-  
super market- Neethistore - students' consumer store. [16 Hours]

#### Module V

**Industrial co-operatives** – handloom societies – types- cottage and factory type constitution, objectives and working of primary handloom weaver's co-operative societies and HANTEX-Coir co-operatives – types-objects and working- primary coir societies and COIRFED-Dairy co-operatives - Anand pattern-objects and working primary milk producer's co- operative society- Regional co- operative milk producer's union –MILMA-NDDB- problems of dairy co-operatives –role of co-operatives in rural development. Brief study of handicraft societies –khadi and village industrial societies – serified societies –SC/ST societies –Federation (brief study) –NSFDC –Fisheries societies- MATSYAFED –Federation of women co-operative societies – Labour contract cooperatives –Farming societies –Motor transport co-operatives- Co-operative printing press- Dinesh Beedi –RAIDCO-SPCS-CAMPCO-RUBCO-IFFCO-KRIBHCO. [20 Hours]

#### Reference:

1. Theory and practice of co-operation in India : Kulkarni
2. Co-operative Movement in India : J. Banerjee
3. Co-operation Principles and Practice : T.S Balan
4. Co-operation principles and practice : T.N Hajela
5. Co-operation in India : Dr. M.S Mathur
6. Theory, history and practice of co-operation : R.D Bedi
7. Madras co-operative Manual co-operativemovement in India : Vol. I, II and III : J.C Rajan
8. Co-operation at home and abroad : C.R Fay
9. Co-operation in foreign countries :Rajagopalan
10. Co-operation in India and abroad : K.P Bhatnagar.



**5B14 COM (CORE -XIV Optional A : CO-OPERATION-III)**  
**CO-OPERATIVE LAWS**

**No.of Credits - 3**

**No.of Contact hours -72 Hours per week 4**

**Objectives:**

*To give the students an awareness of the historical perspective of co-operative legislation in India and Kerala and to equip them with the Kerala Co-operative Societies Act and Rules,1969.*

**Module I**

**History of co-operative legislation in India (A brief study)-Co-operative Credit Societies Act 1904 and Co-operative Societies Act 1912- Multi- State Co-operative Societies Act (Broad features only)**  
 [15 Hours]

**Module II**

**Kerala Co-operative Societies Act and Rules 1969 – Historical back ground- Definitions – Registration of co-operative societies –Byelaws - Amendment- Amalgamation and division of societies- Membership- Rights, duties and liabilities – Withdrawal and expulsion.**  
 [12Hours]

**Module III**

**Management of co-operatives – general body –Managing committee- disqualification of committee members- Election of committee members- supersession of committee. Election of president –Privileges of societies- State aid to co-operatives.Appointment of employees - Co-operative Service Examination Board.**  
 [15 Hours]

**Module IV**

**Meetings – Annual general body meeting- special meetings. Requisites of a valid meeting – agenda - quorum- notice- minutes- duties of secretary- inspection, inquiry and surcharge.**  
 [15 Hours]

**Module V**

**Winding up of societies – liquidator- powers- cancellation of registration .**  
 [15 Hours]

**References:**

1. Kerala Co. op. Societies Act and Rules : Pillai
2. Kerala Co.op Societies Act and Rules : T.S Balan
3. Law for the Co.operatives : R.O Bedi
4. Law and Management of Co. operatives : Trivedi. BB
5. Co.operative Act and Rules : N.A Kareem
6. Co.operative Societies Act and Rules :Thankappan
7. Bare Act
8. Cooperative democracy in Action : O.R Krishnswami
9. Legal aspects of co-operation : P.M Natesan,N.JShaji, &V.S Anilkumar.

**6B19 - COM (CORE -XIX-Optional A : CO-OPERATION-IV)**  
**CO-OPERATIVE ACCOUNTING AND LEGISLATIONS**

No.of Credits -3

No.of Contact hours -9) Hours per week 5

**Objectives:**

*To familiarize the students with co-operative accounting techniques and the legal framework underlying it.*

**Module I**

**Co-operative Accounting** – features- Day book- R &D – Profit and loss account – Balance sheet. [20 Hours]

**Module II**

Books and Registers to be maintained by co-operative societies- Audit of co-operative societies– Director of Co-operative Audit. [15 Hours]

**Module III**

**Disputes and their settlement** – co-operative Arbitration court- co-operative Tribunal. [15 Hours]

**Module IV**

Co-operative unions – objectives- constitution- functions . [10 Hours]

**Module V**

Indian Penal code -- offence – misappropriation- criminal breach of trust –Forgery .Code of civil procedure – service of summons – properties not liable to attachment-writ– injunction- appeal, revision and review. Indian Evidence Act – oral and documentary evidence - primary and secondary evidence – Kerala Chitties Act. [30 Hours]

**Reference:**

1. Cooperative Societies Laws in Kerala : P.N Mohanan
2. Kerala Co.op Societies Act and Rules : T.S Balan
3. Law for the Co.operatives : R.O Bedi
4. Law and Management of Co. operatives : Trivedi. BB
5. Co.operative Act and Rules : N.A Kareem
6. The Co-operative Societies Act and Rules ,1969 : E.O Thankappan
7. Advanced Accountancy-Vol. I : S.P Jain & K.L Narang



## OPTIONAL- C

### FINANCE

#### 3B06 COM (CORE - VI Optional C: FINANCE- I)

##### FINANCIAL MANAGEMENT

No.of Credits -3

No.of Contact hours -90 Hours per week 5

**Objective :** To acquaint the students with the fundamental concepts of corporate finance and the various finance functions.

#### Module I

**Financial Management** :-Finance - Definition - Nature and scope of finance function - Financial Management - Meaning – Scope, goals and Objectives – Profit maximization Vs Wealth maximization – finance, investment and dividend functions - Role of finance manager.

[10 Hours]

#### Module II

**Economic evaluation of investment projects:** Nature of investment decisions – investment evaluation criteria – payback period method -Average rate of return method- - NPV – IRR – capital rationing- capital budgeting under risks and uncertainty.

[25 Hours]

#### Module III

**Working capital management:** Meaning, significance, factors and types of working capital –principles of working capital management- operating cycle method of estimating working capital.

[15Hours]

#### Module IV

**Capital structure** — Meaning- planning the pattern of capital structure – factors influencing the pattern of capital structure- Theories of capital structure – NI approach ;NOI approach- traditional theory- MM theory (Theoretical aspects only)

[20 Hours]

#### Module V

**Cost of capital:-** Meaning- significance – determination of cost of capital – computation of cost of individual components – cost of debt – preference capital –equity capital-retained earnings-Weighted average cost of capital.

[20 Hours]

#### Reference :

1. Financial Management : I.M Pandey.
2. Financial Management : M.Y Khan & S.P. Jain
3. Financial Management : Dr. Prasannachandra
4. Financial Management : Ravi M. Kishore
5. Financial Management : Dr. S.N. Maheswari
6. Financial Management : P.V. Khulkarni
7. Financial Management : R.K Sharma & ShasiK.Guptha.

## 4B09 COM (CORE -IX OptionalC :FINANCE II )

### INVESTMENT MANAGEMENT

No.of Credits - 3

No.of Contact hours -72 Hours per week 4

**Objectives:**

*To facilitate the students to understand the concepts of investments and to enable them to analyze the risk and returns characteristics of securities and portfolios in a dynamic market environment.*

**Module I**

**Investment** – Meaning, Definition- Need – Benefits –Investment alternatives-Investment attributes-Investment v/s speculation-gambling- Role in Economic Development -- Factors influencing investment-Different investment avenues – Salient features – Return – Meaning – Types – Risk- Meaning – Sources of Risk. [12 Hours]

**Module II**

**Securities:** Different types of securities – Equity, Debt, Preference shares, money market instruments, Government securities, swaps, options and derivatives,- Mutual funds: entities in mutual funds –types of schemes [15 Hours]

**Securities Market:** Participants-Primary Equity market- methods of raising equity-stock invest- book building-Secondary equity market-BSE and NSE-Sensex and Nifty-Procedure for buying and selling share. [18 Hours]

**Module IV:**

**Security Analysis:** Fundamental analysis – Economic, industry and company analysis – Technical analysis – Tools- Charting techniques-(Basic concepts only) [12 Hours]

**Module V**

**Portfolio Management Process** : Meaning and types of portfolio – Scope and Objectives of Portfolio Management - Portfolio Management Process (Theory only) [15 Hours]

**Reference:**

1. Investment Analysis & Portfolio Management :Prasanna Chandra, Tata McGraw Hill
2. Investment Management :Saram Harry , Prentice Hall
3. Portfolio Management : Francis &Aricher
4. Portfolio Management : S. Kevin
- 5.Security Analysis & Portfolio Management : PunithavathyPandyan, VikasPublishing House, Pvt. Ltd



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**5B14 COM (CORE-XIV Optional C :FINANCE-III)**

**SERVICE TAX AND VAT**

**No.of Credits -3**

**No.of Contact hours -72 Hours per week 4**

**Objectives:** This course aims to provide knowledge on the Indirect Tax. On successful completion of this course, the student should be able to file Service tax and VAT

**Module I**

Indirect Taxes – Introduction - Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes - Basic Concepts of service and service tax – extent and application – Charge of service tax(section 66B)- Person and deemed person – Definition of service - concept of section 65B(44)- Role of consideration – Activity of transfer of title of goods/immovable properties – transactions in Money or actionable claim

(15 HOURS)

**Module II**

General provisions on Point of taxation – Valuation, Section 67 and Section 67(13) – Inclusion/exclusion of expenditure from cost – Bundled service, Section 66F(3) – Payment of service Tax, Section 68 – Manner of Payment – Credit of service tax - Registration and Records for service tax

(20 HOURS)

**Module III**

Taxable services – Renting of immovable property – Transport of passenger and related services – Transportation of goods – Goods Transport Agency- Works contract service – Tour Operator Service

(12HOURS)

**Module IV**

Concepts and scope of VAT – VAT and CST – Operation of VAT – Variance of VAT – Extend of credit on input/ capital goods – methods of computation of VAT – Merits and demerits – concept of input and output tax – Input tax credit, meaning and scope – Utilisation and treatment of credit – Small dealers – meaning and treatment – Compensation scheme – VAT Incentives - Registration and cancellation (General and Kerala VAT Act 2003) – VAT invoice – VAT records – VAT Return - Assessment and audit .

(25 HOURS)

**Consider the Current rate for calculations**

**Books for Reference:**

1. V.S. Datey, "Indirect Taxes", Taxmann Publications (P) Ltd., New Delhi 2002
2. Balachandran, "Indirect Taxation", Sultan Chand & Co., New Delhi 2006.
3. R.L. Gupta & V.K. Gupta, "Indirect Tax"
4. Vineeth Sodhani -- "Indirect Tax laws- Module II" Tax Mann Publications (P) Ltd., New Delhi 2002
5. Muhd Rafi -- "Indirect Tax laws- Bharat Publishing House in Karol Bagh, Delhi
6. Bangar's -- "Indirect Tax: laws-- AadhyaPrakashan Pvt. Ltd
7. Kerala VAT Act



**6B19 - COM (CORE -XIX-Optional C :FINANCE -IV)****CORPORATE TAX PLANNING**

**No.of Credits -3**

**No.of Contact hours -90 Hours per week 5**

**Objective:** To provide in-depth knowledge of direct tax laws and their impact on decision making.

**Expected learning outcome:** Students will get working knowledge regarding legitimate way of tax planning under different provisions of the Income-tax Act, 1961. A study of this paper will be helpful in taking different financial/managerial decisions after taking into consideration the impact of direct tax laws.

**Module I**

Tax planning, Tax management, Tax evasion, Tax avoidance. Corporate tax in India - Types of companies - Residential status of companies and tax incidence - Tax liability and Minimum Alternate Tax- Tax on distributed profits [12 Hours]

**Module II**

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization - Tax planning with reference to financial management decision -Capital structure, dividend including deemed dividend and bonus shares - Tax planning with reference to specific management decisions -Make or buy; own or lease; repair or replace- Tax planning with reference to employees' remuneration - Tax planning with reference to sale of scientific research assets - Tax planning with reference to receipt of insurance compensation - Tax planning with reference to distribution of assets at the time of liquidation- [40 Hours]

**Module III**

Special provisions relating to non-residents - Double taxation relief - Provisions regulating transfer pricing - Advance rulings [15 Hours]

**Module IV**

Tax planning with reference to business restructuring – Amalgamation – Demerger- Slump sale- Conversion of sole proprietary concern/partnership firm into company - Transfer of assets between holding and subsidiary companies [23 Hours]

**References:**

1. Singhania, Vinod K., KapilSinghania and Monica Singhania, "Direct Taxes Planning and Management" ,Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish., and Ravi Gupta, "Corporate Tax Planning and Management" , BharatLaw House, Delhi.
3. Pagare, Dinkar., "Direct Tax Planning and Management" , Sultan Chand and sons, New Delhi.
4. Goyal, S.P., "Direct Tax planning" ,SahityaBhawan, Agra.
5. Acharya, Shuklendra and M.G. Gurha, "Tax Planning under Direct Taxes" , ModernLaw Publication, Allahabad.
6. Mittal, D.P., "Law of Transfer Pricing" ,Taxmann Publications Pvt. Ltd. , New Delhi.

**Journals**

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter, Jodhpur.



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**OPTIONAL - D**

**MARKETING**

**3B06COM (CORE -VI Optional D : MARKETING-I)**

**MARKETING PRINCIPLES**

**No.of Credits -3**

**No.of Contact hours -90 Hours per week 5**

**Objectives :**

To provide basic knowledge about the concepts, principles, tools and techniques of marketing

**Module I**

**Introduction**-Marketing – Meaning- Nature scope and importance of marketing-modern concepts of marketing – marketing functions.

[10 Hours]

**Module II.**

**Marketing mix:** Marketing mix – meaning- importance- product- meaning- product planning and development – product life cycle (PLC) – Product time/ mix- Building brand equity- packing- labeling- product positioning.

[20 Hours]

**Module III**

**Pricing-** Meaning and definition- steps in pricing – pricing strategies – types- consumer reactions – factors influencing consumer reactions.

[15 Hours]

**Module IV.**

**Channels of distribution-** Meaning and definition – Physical distribution – middlementypes-functions of middlemen- factors to be considered in selecting channels – modern channels of marketing – tele-marketing - internet marketing- net work marketing customer relationship marketing.

[25 Hours]

**Module V.**

**Services Marketing:** Introduction – nature-types- bank marketing - insurance- tourismconsultancy – hospitals (An Overview).

[20 Hours]

**References:**

1. Principles of Marketing - Philip Kotler
2. Fundamentals of marketing - William Stanton
3. Marketing Management - VS Ramaswamy& S Namakumari
4. Marketing Management - RajanSaxena
5. Marketing Management - Sherlakar .S.A
6. Marketing Management - Raman B.S
7. Services Marketing - S.M. Jha
8. An . Essence of Services Marketing - Pay naAdrim
9. Services Marketing - Christopher .H Lovelock

4B09COM (CORE -IX Optional D : MARKETING-II)

**CONSUMER BEHAVIOUR**

No. of Credits - 3

No. of Contact hours - 72 Hours per week 4

**Objectives :**

To enable the students to understand the factors and processes underlying the buying behavior of consumers.

**Module I**

**Introduction to Consumer Behaviour-** A managerial & consumer perspective; Need for studying consumer behaviour- Applications of consumer behavior knowledge; current trends in Consumer behaviour; Market segmentation & consumer behavior [12 hours]

**Module II**

**Individual determinants of Consumer behaviour:** Consumer needs & motivation; personality and self concept; consumer perception; learning & memory; nature of consumer attitudes; Consumer attitude formation and change [15 hours]

**Module III**

**Environmental determinants of consumer behaviour:** Family influences; the influence of culture; subculture & cross cultural influences; group dynamics and consumer reference groups; social class & consumer behaviour. [15 hours]

**Module IV**

**Consumer decision making process-** types of buying- straight buy- Modified re-buy- New task buying- types of products & decision making process- conveyance goods, shopping goods specialty goods Steps in decision making process - problem recognition- need, description, information – search- evaluation of alternatives – selection criteria- buying- post purchase behavior. [18 hours]

**Module V**

**Concept of Consumer Satisfaction;** Working towards enhancing consumer satisfaction; sources of consumer dissatisfaction; dealing with consumer complaint. Concept of consumerism; consumerism in India; the Indian consumer; Reasons for growth of consumerism in India-Relevance of Consumer Protection Act, 1986.

[12 hours]

**References**

1. Consumer behaviour :Hawkings, Best Mc.Graw Hill International .
2. Consumer behaviour : Leon. G Schiffman
3. Consumer behaviour- Concepts & Applications :Loudson Dalla
4. Principles of Marketing Philip Kotler
5. Consumer Behaviour In Marketing Strategy : John .A. Howard.
6. Consumer Behaviour In India :Anitha Ghatale
7. Problems of Consumer Behaviour in India : A. Sarkar
8. Consumer Behaviour :Santakki



**5B14COM (CORE -XIV Optional D : MARKETING-III)  
PROMOTION MANAGEMENT**

**No.of Credits - 3**

**No.of Contact hours – 72 Hours per week 4**

**Objectives :**

This course is intended to familiarize the students with the theory and practice of advertising and the sales promotion measures and techniques.

**Module I.**

**Promotion:** Meaning and definition – importance of sales promotion- promotion mix tools-factors deciding promotion mix.

[15 Hours]

**Module II.**

**Advertising** – meaning, objectives & importance - advantages – advertising effects – economic and social – advertising agency-advertising budgets - media – types – print - radio- TV & others – advantages & disadvantages.

[18 Hours]

**Module III.**

**Personnel Selling:** Meaning- importance- principles of personal selling- steps in personal selling process

[12 Hours]

**Module IV**

**Sales promotion and publicity:** Objectives – purpose- dealer promotion- consumer promotion- methods and techniques – publicity- meaning, scope and objectives elements of publicity- public relations- press relation.

[22 Hours]

**Module V**

**Advertisement Copy:** Preparation of advertisement copy- project work

[5 Hours]

**Reference:**

1. Advertising : Morris James .S
2. Advertising theory & practice : Sandya C.H and Trybanger
3. Marketing Practices and Marketing Strategy : B. Rasheed Ajay.
4. Foundations of Advertising Theory & Practice : Chunnawalia & K.C Sethia
5. Sales Promotion : Tony Puelus
6. Advertisement Management : Aaker Paul.

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**6B19COM (CORE –XIX- Optional D : MARKETING-IV)**  
**MARKET RESEARCH**

**No.of Credits -3**

**No.of Contact hours -90 Hours per week 5**

**Objectives :**

To enable the students to understand the process, tools and techniques of marketing research.

**Module I**

**Marketing Research: Introduction** – Meaning - definition- importance- nature and scope- objectives- Marketing Information System- need, importance and types- market research Vs marketing research- limitations. [15 Hours]

**Module II**

**Marketing Research Process:** Problem identification – definition – developing a research proposal – research design – meaning and importance – steps in marketing research process. [15 Hours]

**Module III**

**Sources of Data:** Primary and secondary data- Relative advantages and disadvantages; methods of collection of primary data; construction of questionnaire and interview schedule; scaling and measurement; Sampling designs and sample size- decisions; organizing data collection & field force - collection methods- observation; questionnaire- interview schedule – pilot survey and online survey. [20 Hours]

**Module IV**

**Data analysis & interpretation:** Need and importance –Editing, coding and tabulation of data- tools - parametric and non- parametric tests. –; techniques of data analysis; testing of hypothesis; tests of significance; analysis of associations; analysis of experiments; interpretation of data. [30 hours]

**Module V**

**Report Writing and Presentation:** Role & types of report; content of report; principles of report preparation; Presentation & Communication. [10 Hours]

**Suggested assignment :** Preparation of a project report based on the market survey of a consumer product.

**References:**

1. Marketing Research : David. J Lucle& Ronald S. Robin
2. Marketing Research : Measurement & methods – Donald. S Tull& Dell Hoelis
3. Marketing Research Principles: Applications and cases - Sharma D.D
- 4 Marketing Research :Geol B.S
5. Market Research : Paul Hague
6. Statistical Methods : S.P Gupta
7. Business Statistics : B.N Gupta
8. Research Methodology : O.R Krishnaswamy.
9. Research Methodology : C.R Kothari



**OPEN COURSES**  
**5D01COM(Open Course-1):BASIC ACCOUNTING**

**No. of Credits: 2**

**No. of Contact Hours: 36 Hours per week 2**

**Objectives:**

To enable the students to acquire knowledge of accounting principles and practice

**Module- I**

**Introduction** :Basic Accounting concepts - Kinds of Accounts – Double Entry BookKeeping – Rules of Debit and Credit.

[6Hours]

**Module- II**

**Recording of Transactions:** – Preparation of Journal and Ledger Accounts- Simpleproblems .

[8 Hours]

**Module- III**

**Subsidiary books** - cash book – types of cash book – problems(single column and twocolumn only) - purchase book - sales book - sales return - purchase return books –Journal proper

[6 Hours]

**Module - IV**

**Trial balance** – Meaning and purpose-Preparation of trial balance

[6 Hours]

**Module -V**

**Financial Statements** –Trading and Profit & Loss Account – Balance sheet – Simple Problems

[10Hours]

**(Theory and problems may be in the ratio of 30% and 70% respectively)**

**Reference Books:**

1. Grewal, T.S: Double Entry Book Keeping
2. Jain and Narang: Advanced Accountancy
3. Shukla and Grewal: Advanced Accountancy
4. Gupta and Radhaswamy: Advanced Accountancy
5. Gupta R.L: Advanced Accountancy

## 5D01COM (Open Course-1): FINANCIAL SERVICES

**No. of Credits: 2**

**No. of Contact Hours: 36 Hours per week 2**

**Objective:**

To give an understanding to the students about the various financial services rendered by the commercial banks and financial institutions in India in the globalised economic scenario.

**Module I**

**Financial system**-Meaning-Nature and Role- Indian Financial System-Financial Intermediaries: Banking Institutions.-Non- Banking Institutions: Mutual Funds-Insurance companies -Housing finance Companies-Financial markets-Capital Markets & Money Markets -Financial Instruments: short-medium-long term

[15 Hours]

**Module II**

**Financial Services**-meaning-importance- components-Depository Services- Custodial services-Credit Rating-Credit rating agencies- procedure-methodology-symbols and grades.Factoring- Forfeiting - merchant Banking-Leasing-Hire purchase-Guaranteeing-Portfolio management-Under writing-Venture capital. (Basic Concepts only)

[16 hours]

**Module III**

**Stock broking**- Stock brokers-Sub brokers-Foreign brokers- Stock market trading-Derivative trading

[5 hours]

**Reference:**

1. Indian Financial System Bharati V .Pathak
2. Merchant Banking and Financial services Dr .S.Gurusamy
3. Indian Financial system Dr .S. Gurusamy
4. Indian Financial system P N.|VarshneyD.K.Mittal
5. Financial Services D.JosephAnbarasa ,V.K.Boominathan  
P.Manoharan&G.Gnanaraj
6. Financial Services : M.Y Khan. .



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**SD01COM (Open Course –I) E-COMMERCE**

**No.of Credits -2**

**No.of Contact hours -36 Hours per week 2**

**Objectives :**

To give an understanding to the students about the need for E-commerce, its operational framework, the major areas of E- Commerce applications and to give an exposure to the cyber laws.

**Module I**

**Introduction :** Business operations – Basic features – Elements- limitations of traditional commerce – E-commerce- origin- growth- basic technologies- features- components advantages- limitations- types of E-commerce.

[6 Hours]

**Module II**

**E-Commerce – operational framework & security** .Computer system- Hardware –Software- Networks- Types- Extranet- Internet- Basics- feature- internet-services- Email– Internet Addressing – URL- www- web browsers- types- internet protocol- HTML –HTTP- Internet vulnerable- Hacking, Data theft, vandalism, cyber frauds, cookies, spanner etc- protection measures- pass words- firewalls, encryption , website protection .

[10Hours]

**Module III**

**Web Commerce:** Electronic market place- features- advertising and online marketing purchase online- Handling money on net – Electronic Payment Systems- types- credit cards- electronic Cheque- Electronic Data Interchange – meaning, components- business application.

[10 Hours]

**Module IV**

**Cyber Laws:** Information Technology Act 2000 – scope- definitions – objectives authentication of electronic records – powers of central Govt.- Certifying authority duties of subscribers – digital signature- private key, public key- penalties and adjudication - CRAT- Offences.

[10 Hours]

**Reference:**

1. Information Technology : BS Jolly & K.S Jolly (Suchitha Prakashan)
2. A profile of information Technology-Computer Digest : HR Banerjee (Jaico)
3. Electronic Commerce : Efraim Turban, Jae Lee, David King & Michael Chung (Pearson Edn. Asia, Delhi)
4. Frontiers of electronic commerce : Ravi Kalkotta & Andrew B Whinston (Wesley, Delhi)
5. E-Commerce John Wiley & Sons, Heary Et al.

**5DO1COM (Open Course- I) INSURANCE AND RISK  
MANAGEMENT**

**No. of credits : 2**

**No. of contact hours : 36 Hours per week 2**

**Objective**

The objective of this course is to give an exposure to the students to the recent developments in the insurance industry and risk management in India.

**Module I:**

**Introduction-** Meaning, definition, nature and functions of insurance-Principles of insurance- insurance documents.

(6 hours)

**Module II:**

**Insurance sector reforms in India-** IRDA- Role and functions-TAC-Insurance Ombudsman.

(10 hours)

**Module III:**

**Types of insurance-** Meaning and features of life – Marine, Health, Fire and other diversified insurance products-Micro insurance- Rural insurance.

(8 hours)

**Module IV:**

**Insurance risk-** meaning and types-sources of risk- Risk Management : meaning and definition-personal and corporate risk management-stages in risk management process (A brief study).

(12 hours)

**Reference:**

1. Principles of Risk management & Insurance : George E Rejda
2. Risk Management & Insurance : Scott Harrington
3. Risk Management & Insurance : C. Arthur Williams
4. Insurance Industry : ICFAI Publication.



**Question Paper Pattern of Common, Core, Complimentary and Open Courses**

**Part A)** 4 questions (answer in one word) carrying 1/2 mark each - Compulsory ..... 2 marks

**Part B)** 4 out of 6 questions (answer in one or two sentences) carrying 1 each ..... 4 marks

**Part C)** 6 out of 8 questions (answer in a paragraph) carrying 3 each ..... 18 marks

**Part D)** 2 out of 3 questions (Essay type) carrying 8 each ..... 16 marks

**Total 40 marks**

**Question Paper Pattern of Courses having Practical Examinations**

**Part A)** 4 questions (answer in one word) carrying 1/2 mark each - Compulsory ..... 2 marks

**Part B)** 2 out of 3 questions (answer in one or two sentences) carrying 1 each ..... 2 marks

**Part C)** 3 out of 4 questions (not more than one page) carrying 3 each ..... 9 marks

**Part D)** 1 out of 2 questions (Essay type) carrying 7 each ..... 7 marks

**Total 20 marks**

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**Model Questions**

**IB01 COM (CORE- I) MANAGEMENT CONCEPTS & PRINCIPLES**

Time :3 hours

Maximum Marks : 40

**PART A**

Answer all questions. Each carries ½ marks

1. What is PERT?
2. Management optimizes constraining -----
3. The concept of administrative theory was developed by -----
4. What is MBO

[4 x ½ = 2 ]

**PART B**

Answer any four questions. Each carries one mark.

5. What is social audit?
6. What is esprit de corps
7. What is budgeting
8. What is pen system approach
9. What is theory of expectancy
10. What is Gantt chart

[ 4 x 1= 4]

**PART C**

Answer any six questions (not exceeding one page) Each carries three marks.

11. "Management principles are universally applicable" critically comment
12. How policies and procedures of an organization influence planning
13. Explain scope of authority, responsibility and accountability
14. Why the study of attitude is essential for HRD
15. Critically review the contributions of Maslow theory
16. "Leaders are born and not made" Do you agree with this statement? Justify your answer
17. Discuss in what way planning and controlling are related
18. Why is it important for structuring an organization

[6 x 3 = 18]

**PART D**

Answer any two questions. Each carries eight marks.

19. Explain different approach to management
20. Explain recruitment functions and why such functions are important for an organization
21. Discuss how morale can influence productivity

[2 x 8 = 16]



## 1B02COM(CORE –II): Financial Accounting

Time :3 hours

Maximum Marks : 40

### PART A

Answer all questions. Each carries ½ marks

1. Document sent by the consignor to the consignee indicating the details regarding the goods sent by him is called .....
2. Accounting for understanding the contribution of natural resources to economic development and costs imposed by resource degradation is called .....
3. The result of Income and expenditure account is called .....
4. A transaction relating to erecting charges of machinery being debited to erection charges account is an example of .....

[4 x ½ = 2]

### PART B

Answer any four questions. Each carries one mark.

5. What is ~~environmental~~ <sup>environmental</sup> accounting?
6. What is capital fund?
7. Define Trial Balance.
8. What do you mean by going concern concept?
9. What is del credere commission?
10. What is accounting cycle?

[ 4 x 1 = 4]

### PART C

Answer any six questions (not exceeding one page) Each carries three marks

11. What are subsidiary books? Explain the advantages of maintaining subsidiary books?
12. Define Accounting Standards. Mention its objectives.
13. What are the different methods calculating interest in account current?
14. State the basic principles which help you in deciding whether any particular item should be regarded as capital, revenue or deferred revenue.
15. Pass journal entries to rectify the following errors.
  - (a) Sale of office car recorded as sales ₹70,000
  - (b) Cash received from Lal ₹5,000 has been recorded in cash book as ₹500
  - (c) Payment for installation of machinery debited to wages account ₹1,000
  - (d) Under casting of sales book by ₹700
  - (e) Total of discount column on credit side of cash book posted to the credit ₹230
  - (f) ₹1,500 paid to Y wrongly posted to the account of X

16. From the following particulars of bills of exchange find the average due date

| <u>Date of drawing the bill</u> | <u>Amount</u> | <u>Tenure of the bill</u> |
|---------------------------------|---------------|---------------------------|
| 5.3.2012                        | 2000          | 3 months                  |
| 8.4.2012                        | 6000          | 60 days                   |
| 20.6.2012                       | 5000          | 30 days                   |
| 10.7.2012                       | 3000          | 2 months                  |

17. Williams of Chennai consigned 300 chests of tea at ₹7,000 on July 2012, to Johnson of Mumbai paying a freight of ₹14,000 and insurance of ₹7,000. Johnson sold 250 chests at ₹7,700 per chest. He spent ₹5,500 as freight and ₹3,500 as godown rent. He is entitled to a commission of 8% on sales. Show consignment account in the books of Williams
18. on 2<sup>nd</sup> January 2012, Adarsh opened an account current with Punjab National Bank and deposited a sum of ₹1,00,000. He further deposited the following amounts.  
 15<sup>th</sup> January ₹36,000    12<sup>th</sup> March ₹24,000    10<sup>th</sup> May ₹48,000  
**His withdrawals are as follows:**  
 15<sup>th</sup> February ₹78,000    10<sup>th</sup> April ₹90,000    15<sup>th</sup> June ₹42,000  
 Show the account of Adarsh with Punjab National Bank . Interest is to be calculated at 7% on debit balance and 3% on credit balance.

[6 x 3 = 18]

**PART D**

Answer any Two questions. Each carries eight marks.

19. Following is the receipts and Payments account of Kennady Club for the year ended 31.12.2012

| <u>Receipts</u> | ₹             | <u>Payment</u>         | ₹             |
|-----------------|---------------|------------------------|---------------|
| To Balance b/d  | 25,000        | By Salaries            | 8,000         |
| „ Subscription  | 55,000        | „ Rent                 | 9,000         |
| „ Donations     | 6,500         | „ Postage and telegram | 1,500         |
|                 |               | „ Stationery           | 900           |
|                 |               | „ Investments          | 4,000         |
|                 |               | „ Sundry expenses      | 18,500        |
|                 |               | „ Balance c/d:         |               |
|                 |               | Cash in hand           | 18,600        |
|                 |               | Cash at Bank           | 26,000        |
|                 | <b>86,500</b> |                        | <b>86,500</b> |

You are required to prepare an Income and Expenditure account and Balance sheet after making the following adjustments:

- (a) Subscription outstanding on 31.12.2012 amounted to ₹5,000 and subscription received include ₹2,000 for 2011
  - (b) Salaries unpaid on 1.1.2012 ₹1,500 and at 31.12.2012, ₹1,000
  - (c) Rent was paid to the extent of ₹750 at 31.12.2012
  - (d) One half of the donations should be capitalized.
  - (e) On 1.1.2012, the club had sports equipment worth ₹ 25,000 and furniture ₹15,000
20. You are given a Trial Balance as at 31.12.2012. Prepare Trading and Profit and Loss account and Balance sheet for the period after taking into consideration the following adjustments.
- 1. Wages ₹1500 paid for erecting machinery was debited in wages account
  - 2. Write off depreciation on Plant 5%, furniture 6% per annum
  - 3. Provide for bad debts 5% and discount on debtors 2%



4. Stock on hand on 31.12.2012 ₹ 45,500  
 5. Provide 2% provision for discount on creditors  
 6. On 23<sup>rd</sup> December, a fire broke out and destroyed stock of the value of ₹10000. The insurance company admitted the claim for ₹6000 only and paid the amount on 10<sup>th</sup> January 2013

Trial Balance as at 31.12.2012

|                          | ₹             |                  | ₹             |
|--------------------------|---------------|------------------|---------------|
| Drawings                 | 15000         | Capital          | 203000        |
| Premises                 | 90000         | Bills Payable    | 2000          |
| Plant and Machinery      | 43000         | Sundry creditors | 40000         |
| Bills receivable         | 3000          | Purchase returns | 2650          |
| Stock                    | 40000         | Sales            | 115000        |
| Materials purchased      | 51000         | Commission       | 1800          |
| Manufacturing wages      | 25000         |                  |               |
| Carriage inward          | 8500          |                  |               |
| Carriage outward         | 500           |                  |               |
| Salaries                 | 5000          |                  |               |
| Rent rates and taxes     | 2800          |                  |               |
| Discount and allowances  | 1500          |                  |               |
| Cash at bank             | 25000         |                  |               |
| Cash in hand             | 400           |                  |               |
| Sundry debtors           | 45000         |                  |               |
| Repairs and replacements | 1800          |                  |               |
| Bad debts written off    | 1200          |                  |               |
| Advertisement            | 1300          |                  |               |
| Sales returns            | 2000          |                  |               |
| Oil, grease and waste    | 800           |                  |               |
| Printing and stationery  | 450           |                  |               |
| Furniture and fittings   | 1200          |                  |               |
|                          | <b>364450</b> |                  | <b>364450</b> |

21. (a) Define Joint Venture account. Distinguish between Joint Venture and Partnership.  
 (b) Swasthik Ltd of Kochi purchases 20,000 meters of tarpaulin at ₹30 per meter and sent it to Rajaratnam of Palakkad to be sold for the benefit of both. Swasthik Ltd spent ₹2000 on packing, and forwarding. Rajaratnam received the consignment and paid ₹5200 as carriage. Swasthik Ltd drew upon Rajaratnam for ₹50,000 which were duly accepted. He got it discounted for ₹48,000. Rajaratnam sold 18000 meters the whole tarpaulin at ₹50 per meter and had to pay ₹5000 as expenses. Rajaratnam was allowed a commission of 6% on sales and profits are to be shared equally. Prepare Joint Venture account in the books of Swasthik Ltd.

[2 x 8 = 16]

## 1C01 COM (COMP. - 1) BUSINESS STATISTICS

Time : 3 hours

Maximum Marks : 40

### PART- A

**Answer all questions. Each carries ½ Mark.**

1. ----- are the designations of the rows or row headings of a statistical table.
2. Quartile Deviation = -----
3. What is class boundary?
4. Median is ----- average (4 x ½ =2)

### PART – B

**Answer four questions. Each carries 1 mark**

5. List out the stages in statistical investigation.
6. Define harmonic mean.
7. What is meant by frequency distribution?
8. Define splicing of index number.
9. Define statistical unit.
10. Find Mode: 10    15    20    25    15    20    35    15 (4x1=4)

### PART-C

**Answer any six questions. (Not exceeding one page) Each carries 3 marks.**

11. What is classification? State its objectives.
12. Discuss the mathematical properties of arithmetic mean.
13. Explain the properties of an ideal average.
14. Discuss the problems of construction of cost of living index numbers.
15. Mean and Standard deviation of 100 items are calculated by a student as 40 and 5. But while calculating two items were taken as 40 and 50 instead of 60 and 30. Find the corrected Mean and Standard deviation.
16. Find the average wage of labourers from the following data.
 

|                    |     |     |     |     |     |     |     |     |
|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| Wages (More than): | 0   | 10  | 20  | 30  | 40  | 50  | 60  | 70  |
| No. of labourers : | 650 | 500 | 425 | 375 | 300 | 275 | 250 | 100 |
17. In a batch of 15 students 5 students failed in a test. The marks of 10 students who passed were 9, 6, 7, 3, 8, 9, 6, 5, 4, 7. What is the median of the marks of all the 15 students.
18. An economy grows at the rate of 2% in the 1<sup>st</sup> year, 2.5% in the 2<sup>nd</sup> year, 3% in the 3<sup>rd</sup> year, 4% in the 4<sup>th</sup> year..... and 10% in the 10<sup>th</sup> year. What is the average rate of growth of the economy. (6x3=18)



## 2B03 COM (CORE - 3) PRINCIPLES OF MARKETING

Time : 3 hours

Maximum Marks : 40

### PART- A

Answer all questions. Each carries  $\frac{1}{2}$  Mark.

1. ----- is the policy to get success in marketing
2. ----- is the last process of marketing
3. What is Macro marketing
4. What is selling

4 x  $\frac{1}{2}$  = 2)

### PART - B

Answer four questions. Each carries 1 mark

5. Define marketing
6. What is marketing mix
7. What is social marketing
8. What do you mean by market planning
9. Define market segmentation
10. What is MIS

(4x1=4)

### PART-C

Answer any six questions. (Not exceeding one page) Each carries 3 marks.

11. Is marketing science or art? Explain
12. Distinguish between marketing and selling
13. Explain the factors influencing marketing
14. Marketing begins before production – explain
15. What are marketing functions
16. Explain about consumer orientation
17. State various classifications of markets
18. Write note on classification of consumer goods

(6x3=18)

### PART- D

Answer any two questions. Each carries 8 marks.

19. Critically evaluate the problems of Indian consumer market
20. Bring out the role of marketing in the economic development of our country
21. Trace the evolution and development of marketing

(2x8=16)

**2B04 COM (CORE- IV) HUMAN RESOURCE MANAGEMENT**

Time :3 hours

**PART- D**

Maximum Marks : 40

**Answer any two questions. Each carries 8 marks.**

Answer all questions. Each carries 1/2 marks

19. Explain the functions of statistics.

20. Prices of a particular commodity in 5 cities are given. Which commodity had more stable price

|              |    |    |    |    |    |
|--------------|----|----|----|----|----|
| Commodity X: | 20 | 22 | 17 | 23 | 26 |
| Commodity Y: | 15 | 20 | 18 | 12 | 15 |

21. From the following find out price index number by Fisher's ideal index number [ 4 x 1/2 = 2 ]

| Commodity | 2010 Price | 2010 Qty | 2014 Price | 2014 Qty |
|-----------|------------|----------|------------|----------|
| A         | 100        | 100      | 20         | 120      |
| B         | 4          | 200      | 4          | 240      |
| C         | 8          | 120      | 12         | 150      |
| D         | 20         | 60       | 24         | 50       |

Answer any four questions. Each carries one mark.

- 5. What is the concept of training
- 6. What is job grading
- 7. What is performance appraisal
- 8. What is wage incentives
- 9. What is dismissal
- 10. What do you mean by grievance

(2x8=16)

[ 4 x 1= 4]

**PART C**

**Answer any six questions (not exceeding one page) Each carries three marks.**

- 11. Explain the functions of Trade Union
- 12. Discuss the process of career planning
- 13. What are the causes of indiscipline
- 14. Explain the pre requisites of sound incentive plan
- 15. Explain the need for training
- 16. What are the uses of job evaluation
- 17. Explain the conventional method of HRM training
- 18. Mention the different methods of finding labour turn over ratio

[6 x 3 = 18]

**PART D**

**Answer any two questions. Each carries eight marks.**

- 19. Explain the objectives of HRD
- 20. Explain the uses of job analysis
- 21. Describe the process of manpower planning

[2 x 8 = 16]



**2C02COM (COMPL - 11): QUANTITATIVE TECHNIQUES FOR  
BUSINESS DECISIONS**

Time :3 hours

Maximum Marks : 40

**PART A**

Answer all questions. Each carries  $\frac{1}{2}$  marks

1.  $P(A \cup B)$  is the probability that \_\_\_\_\_ will occur.  
(a) A (b) B (c) A and B (d) A or B
2. The range of the correlation coefficient is?  
(a) -1 to 0 (b) 0 to 1 (c) -1 to 1 (d) None of the above
3. Variations that occur without any degree of regularity beyond one year is  
(a) secular trend (b) seasonal variation (c) cyclic variation (d) irregular variation
4. For the normal distribution, the mean plus and minus 1.96 standard deviations will include what percent of the observations?  
(a) 80% (b) 84% (c) 90% (d) 95% [ 4 x  $\frac{1}{2}$  = 2 ]

**PART B**

Answer four questions. Each carries one mark.

5. What are dependent and independent variable in regression.
6. What is scatter diagram?
7. What is moving average?
8. What are mutually exclusive events?
9. Define Poisson distribution.
10. What is the probability of drawing an ace or a spade from a pack of cards?  
[ 4 x 1 = 4 ]

**PART C**

Answer any six questions (not exceeding one page) Each carries three marks.

11. Distinguish between regression and correlation.
12. Explain (a) Mutually exclusive events (b) Permutation (c) Combination (d) Random experiment.
13. Find coefficient of correlation from the following
 

|    |    |    |    |    |    |    |    |    |
|----|----|----|----|----|----|----|----|----|
| X: | 10 | 12 | 15 | 13 | 22 | 25 | 20 | 24 |
| Y: | 12 | 15 | 14 | 18 | 20 | 24 | 40 | 25 |

14. Calculate the trend values by the method of least squares. Assuming that the same rate continues, what would be the sales of 2013?

|                   |   |      |      |      |      |      |
|-------------------|---|------|------|------|------|------|
| Year              | : | 2007 | 2008 | 2009 | 2010 | 2011 |
| Sales(Rs in '000) | : | 12   | 15   | 16   | 18   | 17   |

15. A bag contains 7 white and 9 black balls. 3 balls are drawn together. What is the probability that (a) all are black (b) all are white (c) 1 white and 2 black.

16. A basket contains 20 bad oranges and 80 good oranges. Three oranges are drawn at random from the basket. Find the probability that of three (a) exactly 2 (b) at least 2 and (c) utmost 2 are good oranges.

17. Obtain the rank correlation coefficient for the following data.

|    |    |    |    |    |    |    |    |    |    |    |
|----|----|----|----|----|----|----|----|----|----|----|
| X: | 68 | 64 | 75 | 50 | 64 | 80 | 75 | 40 | 55 | 64 |
| Y: | 62 | 58 | 68 | 45 | 81 | 60 | 68 | 48 | 50 | 70 |

18. Distinguish between binomial distribution and normal distribution.

[6 x 3 = 18]

#### PART D

Answer any Two questions. Each carries eight marks.

- Define time series. Explain the different components of a time series.
- From the following data of the age of Husband and the age of Wife, form the two regression equations.

|           |   |    |    |    |    |    |    |    |    |    |    |
|-----------|---|----|----|----|----|----|----|----|----|----|----|
| Husband's |   |    |    |    |    |    |    |    |    |    |    |
| Age       | : | 36 | 23 | 27 | 28 | 28 | 29 | 30 | 31 | 33 | 35 |
| Wife's    |   |    |    |    |    |    |    |    |    |    |    |
| Age       | : | 29 | 18 | 20 | 22 | 27 | 21 | 29 | 27 | 29 | 28 |

Also calculate (a) husband's age when the wife's age is 19 and (b) Wife's age when the husband's age is 40.

- There are two urns one containing 5 white and 4 black balls and the other containing 6 white and 5 black balls. One urn is chosen and one ball is drawn. If it is white, what is the probability that the urn is the second.

[2 x 8 = 16]



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## 3A11COM (COMMON-XI) DISASTER MANAGEMENT

**Time :3 hours**

**Maximum Marks : 40**

### PART A

**Answer all questions. Each carries ½ marks**

1. The Bhopal gas tragedy was in the year-----
2. The Disaster Management Act was passed in the year-----
3. IMS means
4. What is land slide

[4 x ½ = 2 ]

### PART B

**Answer any four questions. Each carries one mark.**

5. Define disaster
6. What is cold wave
7. What is biological hazards
8. What is population explosion
9. What is the use of hydrology laboratory
10. What do you mean by man induced hazards

[ 4 x 1= 4 ]

### PART C

**Answer any six questions (not exceeding one page) Each carries three marks.**

11. Explain the functions of NEMA
12. Explain the steps to mitigate the impact of earthquakes
13. Explain the role of media in disaster management
14. Write note on industrial disaster
15. Explain the components of community preparedness plan
16. Explain the different approaches to manage the environmental hazards
17. Write note on recent tsunami hit in the coastal region of your country
18. State the functions of Meteorological observatory

[6 x 3 = 18]

### PART D

**Answer any two questions. Each carries eight marks.**

19. Explain the pre disaster stage preparedness
20. Explain the role of various disaster mitigation institutions
21. Examine the impact of natural disaster on the economic development

[2 x 8 = 16]

## 3A12 COM (COMMON - XII): NUMERICAL SKILLS FOR BUSINESS

Time :3 hours

Maximum Marks : 40

## PART A

Answer all questions. Each carries  $\frac{1}{2}$  marks

- Formula for scrap value is-----  
a)  $p(1-i)^n$  b)  $p(1+i)^n$  c)  $\frac{A}{(1-i)^n}$  d)  $A(1-i)^{-n}$
- $\emptyset$  is -----  
a) Not a set b) Not a sub set c) Sub set of every set d) Not existing
- The solution of the equation  $4=2/3 X$  is-----  
a) 6 b) 12 c) 8 d) 16
- Total PV of annuity A payable for n years, with rate of interest r% p.a is  
a)  $\frac{A}{i}(1+i)^n$  b)  $\frac{A}{i}[1-(1+i)^{-n}]$  c)  $\frac{A}{i}(1+i)^n - 1$  d)  $\frac{A}{i}[1-(1+i)^n]$

[4 x  $\frac{1}{2}$  = 2]

## PART B

Answer four questions. Each carries one mark.

- Solve  $8x+7y=10$   
 $11x=10(1-y)$
- 13kg. of rice at ₹ 30 per kg. is mixed with 3kg. of rice at ₹ 20 per kg. what would be the selling price per kg. of the mixture, if a profit of 25% of sale is to be made?
- Rationalize the denominator of  $\frac{\sqrt{5}+\sqrt{2}}{3-\sqrt{2}}$
- Find the total present value of annuity of ₹ 150 payable at the end of every year and for 10 years, rate of interest being 8% p.a.
- Find the value of  $\frac{3a+5b}{3a+2b}$ , if a:b = 3:2.
- From the following matrix, calculate A+B

$$\begin{array}{ccc} 2 & 3 & 5 \\ A= & 5 & 4 & 2 \\ 2 & 5 & 9 \end{array} \quad \begin{array}{ccc} 5 & -9 & 6 \\ B= & 2 & 3 & -5 \\ 4 & -9 & 7 \end{array}$$

[4 x 1 = 4]

## PART C

Answer any six questions (not exceeding one page) Each carries three marks.

- A man sells 7 horses and 8 cows at R. 2940 and 5 horses and 6 cows at Rs.2150. What is the selling price of each?.
- Find the solution set graphically for the system of inequalities.  
 $4x+y-12 < 0$        $x > 0$        $y >$



13. A debt of Rs.3000 is to be cleared in 6 equal installments, interest payable is 8% per annum. Find how much loan is amortized in the first two years.
14. Two chemicals A and B are mixed in the proportion of 4:1 and the mixture stored in a container. The same two chemicals are mixed in the proportion 7:3 and the mixture stored in another container. What quantities should be drawn from the two containers to prepare 11 litres of mixture in which two chemicals are in the proportion 8:3.
15. Construct the truth table for the compound statement  $\sim (\sim p) \wedge (\sim q)$
16. For the marriage of 2 daughters, Mr. A requires 50000 after 4 years and 60000 after 6 years from now. How much money he must deposit in a bank paying 10% compound interest p.a.
17. Solve the equation  $x + \sqrt{x} = 6$
18. Problem from matrix [6 x 3 = 18]

#### PART D

Answer any Two questions. Each carries eight marks.

19. Solve

$$7x - 4y - 20z = 0$$

$$10x - 13y - 14z = 0$$

$$3x + 4y - 9z = 11$$

20. Let  $P = \begin{pmatrix} 0 & 1 \\ 2 & 3 \end{pmatrix}$ ,  $Q = \begin{pmatrix} -1 & 2 \\ 4 & 3 \end{pmatrix}$ ,  $R = \begin{pmatrix} 2 & -1 \\ 6 & 5 \end{pmatrix}$   
 Prove  $P(Q+R) = PQ+PR$ .

21. Prove the following relation.

$$\sim (p \vee \sim q) \equiv \sim p \wedge q$$

$$\sim (\sim p \wedge q) \equiv p \vee \sim q$$

$$\sim (\sim p \vee \sim q) \equiv p \wedge q$$

$$p \vee q = \sim (\sim p \wedge \sim q)$$

[2 x 8 = 16]

## 3C03 COM (COMPL - III) BASICS OF RESEARCH METHODOLOGY

Time : 3 hours

Maximum Marks : 40

### PART- A

**Answer all questions. Each carries ½ Mark.**

1. The purpose of a research report is to .....the interested persons the methodology and the result of the study.
2. Research aims to analyse.....between variables.
3. The first terminal item presented at the end of the research report is .....
4. The final step in research study is .....

4 x ½ =2)

### PART – B

**Answer four questions. Each carries 1 mark**

5. What is meant by research?
6. What is meant by research problem?
7. Define social science research.
8. What is research design?
9. What is operational definition?
10. Write three sources of secondary data

(4x1=4)

### PART-C

**Answer any six questions. (Not exceeding one page) Each carries 3 mark.**

11. What are the limitations of social science research?
12. What do you mean by research hypothesis?
13. What is meant by research problem formulation?
14. What are the functions of research design?
15. What is cluster sampling?
16. What are the different sources of research problem?
17. What are the criteria of a good research?
18. What is meant by review of literature?

(6x3=18)

### Part-D

19. What is meant by research and what are the different steps in research process?
20. What are the contents of a research report?
21. What are the different non-probability sampling techniques used in research?

(2x8=16)



### 3B05COM(CORE -V): ADVANCED ACCOUNTING

Time : 3 hours

Maximum Marks : 40

#### PART A

Answer all questions. Each carries ½ marks

1. When Head Office meet branch expenses, .....account is to be debited in Head office books.
2. First payment on signing the agreement in HP system is called .....
3. Excess of Minimum rent over royalty is called .....
4. In single entry system, the amount of credit sales is ascertained by preparing ..... account.

[4 x ½ = 2 ]

#### PART B

Answer four questions. Each carries one marks

5. What is sectional -balancing?
6. What do you mean by partial repossession?
7. What is meant by Statement of Affairs?
8. What is the journal entry for inter departmental transfer at cost price?
9. What is sublease?
10. What is Contra account in self-balancing?

[ 4 x 1= 4 ]

#### PART C

Answer any six questions (not exceeding one page) Each carries three marks.

11. Distinguish between Hire Purchase and Sale?
12. Write short notes on (a) stock and debtors system (b) Branch adjustment account (c) inter branch transactions.
13. Give the meaning of the terms (a) Royalty (b) Dead rent (c) Minimum Rent (d) Recouping of short workings
14. Briefly narrate the steps in converting single entry to double entry
15. The Assam coal company holds a lease of coal mines for a period of 10 years, commencing from 1.1.2000. According to the lease agreement the company is to pay ₹ 1.5 as royalty per ton with a minimum rent of ₹30,000 per year. Short workings can, however be recovered out of the royalty in excess of the minimum rent of the next two years only. In the year of strike, the minimum rent is to be reduced to 60%. The output for the 6 years has been as under: I year -10,000 units, II year 12,000 units, III year 28,000 units, Iv year 25,000 units, V year 50,000 units and VI year 15,000 units. Prepare the analysis table showing the amount paid as royalty for the 6 years.
16. From the following particulars prepare the necessary Adjustment accounts under self-balancing system

|       |                                   |     |       |
|-------|-----------------------------------|-----|-------|
| Jan 1 | Purchase Ledger balances          | Cr. | 30000 |
|       |                                   | Dr. | 750   |
| 31    | Purchase as per Purchase Day Book |     | 45000 |
|       | Returns as per Returns Day book   |     | 1000  |
|       | Cash paid as per Cash Book        |     | 43500 |

|                                |       |
|--------------------------------|-------|
| Cash received as per Cash Book | 250   |
| Discounts received             | 2000  |
| Discounts Allowed              | 650   |
| Bills Payable                  | 1250  |
| Transfer from Purchase Ledger  | 100   |
| Closing debit balance          | 500   |
| Cash purchases                 | 20000 |

17. Honda spares Chennai has a branch at Kottayam at which complete sets of books are kept. Give journal entries for the following in the HO books assuming that the books are closed on 31st December

- Goods valued at ₹35000 were transferred from HO on 28<sup>th</sup> December reached the branch only on 2<sup>nd</sup> January next year
- A remittance of ₹60000 made by branch to HO in December has not reached the HO till the closing date
- Depreciation of fixed assets of branch (accounts being maintained at HO) ₹18000
- Branch collected ₹6000 from HO customer at Kochi

18. The following are the figures relating to a departmental store:

|               | Dept. A | Dept. B | Dept. C |
|---------------|---------|---------|---------|
|               | ₹       | ₹       | ₹       |
| Opening stock | 6000    | 7000    | 3000    |
| Purchases     | 7000    | 6500    | 4700    |
| Sales         | 12000   | 10000   | 6000    |

Closing stock couldn't be valued but the normal gross profit rate for the departments concerned are 40%, 30% and 20% on turnover respectively.

The total indirect expenses of the departments were ₹2800 which is to be apportioned in the ratio of sales.

Prepare departmental Trading and P/L Account

[6 x 3 = 18]

#### PART D

Answer any Two questions. Each carries eight marks.

19. From the following records kept on single entry basis, prepare final accounts for the year ending 31.12.2013

|              | Opening | Closing |
|--------------|---------|---------|
| Cash         | ?       | 5000    |
| Debtors      | 20000   | 30000   |
| Stock        | 10000   | 30000   |
| Fixed Assets | 50000   | 60000   |
| Creditors    | 15000   | 25000   |

Summary of the transactions during the year is :

|                            |       |       |
|----------------------------|-------|-------|
| (a) Total sales            | ..... | 30000 |
| (b) Cash purchases         | ..... | 12000 |
| (c) Drawings               | ..... | 8000  |
| (d) Cash paid for expenses | ..... | 15000 |



|                                     |                           |
|-------------------------------------|---------------------------|
| (e) Purchases of fixed assets ..... | 10000                     |
| (f) Credit sales .....              | Two- third of total sales |
| (g) Credit purchases .....          | 22000                     |
| (h) Fresh capital introduced .....  | 32000                     |

Adjustments to be made:

- (1) Depreciation on fixed assets at 10%. No depreciation to be charged on fixed assets purchases during the year
- (2) Prepaid expenses at the end amounted to ₹1000
- (3) Provide 5% for doubtful debts

20. From the following particulars relating to Bangalore branch for the year ending 31.12.2013, prepare branch A/C in the books of the HO to ascertain branch profit

**Ledger Balances as on 1.1.2013**

|                 |       |                        |       |                      |      |
|-----------------|-------|------------------------|-------|----------------------|------|
| Stock at branch | 40000 | Debtors at branch      | 14000 | Petty cash           | 1500 |
| Furniture       | 12000 | Prepaid fire insurance | 1150  | Salaries outstanding | 2100 |

|   |        |
|---|--------|
| Goods sent tot branch during the year   | 280000 |
| Cash sales during the year  | 330000 |
| Credit sales during the year  | 183000 |
| Cash received from debtors  | 135000 |
| Cash paid by debtors direct to HO   | 22000  |
| Discount allowed to debtors   | 1100   |
| Cash sent to branch for branch expenses: Rent 12000, Salaries 5400, Petty cash 4000, and Insurance for one year upto 31.3.2014 1600 |        |
| Goods returned by branch to HO  | 4000   |
| Goods returned by debtors   | 7000   |
| Stock at branch on 31.12.2013   | 38000  |
| petty cash paid by branch manager   | 2850   |
| Provide depreciation on furniture at 10%  |        |

21. (a) Explain the methods of recording HP transactions in the books of the buyer and seller  
 (b) On 1<sup>st</sup> April 2013, Balan purchased from Warriar & Co., a machine on hire purchase basis. The hire purchase price ₹800000 is payable as follows.  
 ₹200000 down payment and three annual instalments of ₹200000 each, the first annual instalment being payable on 31<sup>st</sup> March 2014. Interest charged by vendor is @5% per annum. Mr. Balan writes off depreciation @10% per annum on diminishing balance method.  
 Assuming that the cash price of the machine is ₹744600, prepare Machine A/C. Accounts are closed on 31<sup>st</sup> march.

[2 x 8 = 16]

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**3B06 COM (CORE-VI OPTIONAL –A: CO-OPERATION-I)  
CO-OPERATIVE PRINCIPLES**

Time: 3 hours

Max. Marks: 40

**PART A**

This part consists of **FOUR** questions carrying  $\frac{1}{2}$  marks each.  
Answer **ALL** questions in one word.

1. Which was the first co-operative society established in the world?
2. Give the expansion of CAMPCO.
3. Which is the non official body of co-operative movement in Kerala?
4. In which year the NCDC was established? (1/2X4=2)

**PART B**

Answer any **FOUR** questions in one or two sentences each.  
Each question carries **ONE** mark each.

5. What are the main aims of Raiffiesen Society?
6. What is co-partnership?
7. What is co-operative commonwealth?
8. Who were Rochdale Pioneers?
9. What are pools?
10. What is NCUI? (1X4=4)

**PART C**

Answer any **SIX** questions. Answer should not exceed one page each.  
Each question carries **THREE** marks each.

11. Write short note on CRAFTICARD Report.
12. Explain the objectives and functions of ICA.
13. Explain the three tier system of credit.
14. Write a short note on CAPE.
15. Write a note on NA3ARD.
16. Explain the functions of NCCT.
17. What are the arguments for multipurpose societies?
18. State the objectives of co-operative education.

(3X6=18)



**PART D**

Answer any TWO questions. Answer should not exceed FOUR pages each.  
Each question carries EIGHT marks each.

19. Explain the role of NABARD in providing rural credit.
20. Define co-operation. State the major principles of co-operation.
21. Give a brief account of co-operative movement in Japan.

(8X2=16)

=====

**3B06 COM (CORE - VI- OPTIONAL -B : COMPUTER APPLICATIONS-I)  
COMPUTER LANGUAGES AND SOFTWARES**

**Time :2 hours**

**Maximum Marks : 20**

**PART A**

**Answer all questions. Each carries ½ marks**

- 1. Key board is an example of -----unit
- 2. RAM stands for -----
- 3. COBOL is a -----language
- 4. Step by step procedure to solve problem is termed as -----

[4 x ½ = 2 ]

**PART B**

**Answer any two questions. Each carries one mark.**

- 5. Define computer
- 6. What is GUI?
- 7. What do you mean by Artificial Intelligence?

[ 2 x 1= 2]

**PART C**

**Answer any three questions (not exceeding one page) Each carries three marks.**

- 8. Explain the historical overview of computers
- 9. Enumerates about high level and low-level computer languages
- 10. What are the features of Power point?
- 11. What is software and what are the types of software?

(3 x 3 = 9)

**PART D**

**Answer any one questions. Each carries seven marks.**

- 12. Enumerates the features merits and demerits of computer.
- 13. Define software and what are the types of software's

(1 x 7 = 7)



### 3C04 COM (COMP. - IV) BUSINESS REGULATORY FRAMEWORK

Time : 3 hours

Maximum Marks : 40

#### PART- A

Answer all questions. Each carries ½ Mark.

1. All agreements are contracts if they are made by -----
2. The delivery of goods by one person to another for some specific purpose is called
3. ----- is the mercantile agent to whom possession of goods are given
4. An agreement with or by a minor is -----

4 x ½ = 2)

#### PART - B

Answer four questions. Each carries 1 mark

5. Define quasi contract
6. What is contingent contract
7. What is meant by undue influence
8. Who is liable to perform contract
9. What do you mean by consideration
10. What is bailment

(4x1=4)

#### PART-C

Answer any six questions. (Not exceeding one page) Each carries 3 marks.

11. Distinguish sale and agreement to sell
12. Explain the remedies for breach of contract
13. Explain the essentials of sale of goods act
14. Explain the different ways of termination of contract of agency
15. Explain different types of guarantee
16. Explain the elements of contract
17. What are the circumstances in which an agreement becomes unlawful
18. Distinguish between condition and warranty

(6x3=18)

#### PART- D

Answer any two questions. Each carries 8 marks.

19. Define offer and explain the essential features of a valid offer
20. Discuss about the rights of a surety against creditors and the co-sureties
21. Explain the duties and rights of bailor and bailee

(2x8=16)

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## 4A13COM (COMMON - XIII) ENTREPRENEURSHIP

Time :3 hours

Maximum Marks : 40

### PART A

Answer all questions. Each carries ½ marks

1. Knowledge + Skill + Traits = -----
2. MSME Act came into force on -----
3. KINFRA stands for
4. What is intrapreneur

[4 x ½ = 2 ]

### PART B

Answer any four questions. Each carries one mark.

5. Who is an entrepreneur
6. What is bridge capital
7. What is occupational mobility
8. What is motive
9. What is social marginality
10. What is KITCO

[ 4 x 1= 4]

### PART C

Answer any six questions (not exceeding one page) Each carries three marks.

11. What are the objectives of EDPs
12. Explain the functions of DICs
13. Explain the problems faced by the small units
14. Explain the economical factors affecting entrepreneurial growth
15. Explain the features of small scale industries
16. Explain about the entrepreneurial competency
17. Distinguish entrepreneur and intrapreneur
18. What are the external factors which motivate entrepreneurs

[6 x 3 = 18]

### PART D

Answer any two questions. Each carries eight marks.

19. Critically evaluate the role of entrepreneurship in economic development of a nation
20. Explain the hindrances in the field of entrepreneurship
21. Explain in detail about the phases of EDPs

[2 x 8 = 16]



## 4A14COM (COMMON - XIV) ENVIRONMENTAL STUDIES

Time :3 hours

Maximum Marks : 40

### PART A

Answer all questions. Each carries ½ marks

1. What is E waste
2. What is meant by deciduous forest
3. Ozone layer is present in-----
4. The study of soil is known as -----

[4 x ½ = 2]

### PART B

Answer any four questions. Each carries one mark.

5. What is NGO
6. What is EIA
7. What is green peace
8. What is biosphere
9. What is green revolution
10. What is silent valley

[ 4 x 1 = 4]

### PART C

Answer any six questions (not exceeding one page) Each carries three marks.

11. Write note on air pollution
12. Explain the elements of ecology
13. How rivers in Kerala get polluted
14. Explain the functions of Pollution Control Board
15. Explain the causes and effects of depletion of Ozone layer
16. Explain the social obligations of business from the point of view of environment
17. Describe global warming
18. Explain different forms of land pollution

[6 x 3 = 18]

### PART D

Answer any two questions. Each carries eight marks.

19. Give an account of the water pollution in Kerala
20. Explain the cause and effects of land pollution
21. Explain the important provisions of Environment Protection Act

[2 x 8 = 16]



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**4B07 COM (CORE - VII) INCOME TAX LAW & PRACTICE - I**

Time :3 hours

Maximum Marks : 40

**PART A**

Answer all questions. Each carries  $\frac{1}{2}$  marks

1. The highest authority of income tax is.....
2. HRA stands for -----
3. Any gain arising from the transfer of a long term capital asset is called .....
4. Rate of depreciation of intangible asset is equal to .....

[4 x  $\frac{1}{2}$  = 2 ]

**PART B**

Answer any four questions. Each carries one mark.

5. Define assessment year?
6. Define annual value?
7. What do you mean by perquisites?
8. What is meant by block of assets?
9. What is less tax commercial security?
10. What are capital assets?

[ 4 x 1 = 4 ]

**PART C**

Answer any six questions (not exceeding one page) Each carries three marks.

11. How will you determine the residential status of an individual?
12. Name the perquisites taxable for all employees.
13. Define capital gain? What are the transactions that are regarded as transfer?
14. Mr. Roy, who is covered under Payment of Gratuity Act, received gratuity of Rs.800000 when he retired on 30-06-2012, after serving 34 years and 9 months. His average salary at the time of retirement was Rs.52000. What amount of gratuity is taxable for the Assessment Year 2013-14?
15. Mr.Ramesh has the following incomes for the previous year 2012-13.

|  |         |
|--|---------|
| Income from House property in London                         | 30,000  |
| Income from salary in India for services rendered in London. | 48,000  |
| Profit from business in London controlled from India         | 90,000  |
| Profit from Kanpur business                                  | 100,000 |
| Agricultural Income in India                                 | 10,000  |
| Agricultural income from Germany                             | 20000   |

Compute total income if he is Resident

16. Mr.John a foreign national came to India for the first time on 15<sup>th</sup> June 2006. From 2006-07 to 2011-12, he stayed in India for 125 days in each of the years and in 2012-13 he stayed for 75 days. Determine his residential status for the Assessment year 2013-14?.



17. Mr.A is the owner of a house property with a M.V of Rs.75000 and fair rent Rs.80000. The property is let out for a monthly rent of Rs.8000. Municipal tax paid amounted to Rs.5000, and due Rs.2500. Compute income from house property for the assessment year 2013-14, if the house remained vacant for 1 month?.
18. Compute income from other sources of Mr. Arun from particulars given below for the assessment year 2013-14:
- |  |             |
|--|-------------|
| (a) Interest(gross) on deposits with a company             | Rs. 10, 000 |
| (b) University remuneration for working as examiner        | Rs. 8, 000  |
| (c) Royalty for writing books                              | Rs. 80, 000 |
| He claims to have spent Rs. 20, 000 on writing these books |             |
| (d) Family pension received                                | Rs. 48, 000 |

[6 x 3 = 18]

**PART D****Answer any two questions. Each carries eight marks.**

19. Explain any ten items of income that are exempt from tax?
20. Mr. Rajiv furnished the following particulars of his income for the year 2012-13.

|   |                 |
|---|-----------------|
| Salary  | : Rs.20000 p.m. |
| Dearness Allowance                            | : Rs.1250 p.m.  |
| Entertainment Allowance                       | : 1000 p.m.     |
| Employer's and employee's contribution to RPF | : Rs.24000 each |
| Interest on PF @ 9.5% p.a.                    | : Rs.19000      |
| City Compensatory Allowance                   | : Rs.200 p.m.   |
| Medical allowance                             | : Rs.10000      |

He has been provided with an unfurnished accommodation (population less than 25 lakhs) for which the employee paid Rs.500 p.m. The house is owned by the employer. A sweeper @Rs.300 p.m. and a servant @ Rs.800 p.m. were provided by the employer. Compute taxable income under the head Salary for the A.Y.2013-14?

21. The profit & loss account of a merchant for the year ended 31-03-2013 is given below:

**Profit & Loss account**

|                        |               |                  |               |
|------------------------|---------------|------------------|---------------|
| Office salary          | 4800          | Gross profit     | 135532        |
| General expenses       | 2550          | Commission       | 1205          |
| Bad debts              | 2100          | Sundry receipts  | 953           |
| Reserve for bad debts  | 3000          | Rent of building | 52640         |
| Fire insurance premium | 450           | Capital gain     | 3000          |
| Advertisement          | 2500          |                  |               |
| Interest on capital    | 1000          |                  |               |
| Interest on bank loan  | 1550          |                  |               |
| Donations              | 3875          |                  |               |
| Depreciation           | 1200          |                  |               |
| Net profit             | <u>170305</u> |                  |               |
|                        | <u>193330</u> |                  | <u>193330</u> |

Amount of depreciation allowable is Rs.1000. Compute business income.

[2 x 8 = 16]



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85

KM  
17

MR. AGULI CH 3044/2014 dt 3-05-2014

4B08 COM (CORE VII): Informatics Skills

Time : 2 hours

Maximum Marks : 20

PART A

I Answer all questions. Each carries 1/2 marks.

1. CRT stands for -----
2. The intersection of rows and columns in Excel is called-----
3. The additional memory attached to a computer system is -----
4. The Short cut key to 'create a new document' is ----- [4 x 1/2 = 2] ✓

PART B

II Answer four questions. Each carries one mark

5. State the meaning of E - Waste.
6. Define Information Technology.
7. What do you mean by macro in MS Word?
8. What is a spread sheet?
9. List out the different types of personal computers.
10. What do you mean by digital divide? [4 x 1 = 4]

PART C

III Answer any <sup>three</sup> ~~four~~ questions (not exceeding one page) Each carries <sup>two</sup> ~~three~~ marks.

11. Explain the features of computerized accounting.
12. State the characteristics of computer.
13. Discuss the manner in which cyber crimes are committed.
14. Write a note on the features of word processor programs.
15. Describe the facilities available on internet. [3 x 2 = 6]

PART D

IV Answer any one question. It carries <sup>eight</sup> ~~five~~ marks.

16. Define computer network. Explain the different types of network topologies.
17. Briefly explain the various applications of IT. [1x8 = 8]

Dr. B. Prasad  
 Chairman  
 BOS vs Commu U



**4809 COM (CORE-IX OPTIONAL – A: CO-OPERATION-II)  
MANAGEMENT OF CO-OPERATIVES**

Time: 3 hours

Max. Marks: 40

**PART A**

This part consists of FOUR questions carrying ½ marks each.  
Answer ALL questions in one word.

1. Which is the popular name of the Kerala State Co-operative Milk Marketing Federation?
2. Name the state in which KRIBHCO is situated?
3. At which level the central co-operative banks are organized in Kerala?
4. What does N P A stand for? (1/2X4=2)

**PART B**

Answer any FOUR questions in one or two sentences each.  
Each question carries ONE mark each.

5. What is crop loan system?
6. What is kisan credit card?
7. What is meant by double compartment system?
8. State the main objective of NAFED?
9. What is industrial co-operative bank?
10. What is a supermarket? (1X4=4)

**PART C**

Answer any SIX questions. Answer should not exceed one page each.  
Each question carries THREE marks each.

11. List the functions of primary agricultural credit societies.
12. Explain the cause of over dues in co-operative credit institutions.
13. Explain the different types of industrial co-operatives.
14. Write a short note on co-operative urban bank.
15. Write a note on MILMA.
16. Examine the need for co-operative processing societies.
17. Explain different types of housing societies.
18. State the objectives and functions of co-operative marketing.

(3X6=18)



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**PART D**

Answer any TWO questions. Answer should not exceed FOUR pages each.  
Each question carries EIGHT marks each.

19. Explain the constitution and objectives of the Kerala State Co-operative Agricultural and Rural Development Bank Ltd. Also give the problems faced by the bank and suggestions for improvement.
20. Describe the membership, constitution, objectives and working of co-operative urban bank. Also explain the difficulties faced by them.
21. Discuss different types of housing societies. List the advantages and problems of housing co-operatives.

(8X2=16)

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**4B09 COM (CORE - IX OPTIONAL- B: COMPUTER APPLICATIONS-II)  
ELECTRONIC DATA PROCESSING & COMPUTER APPLICATION**

Time : 2 hours

Maximum Marks : 20

**PART A**

Answer all questions. Each carries  $\frac{1}{2}$  marks

1. Raw facts and figures are known as-----
2. EDP Stands for ... ..
3. The fundamental building blocks of computer circuits are called-----
4. DOS stands for .....

[4 x  $\frac{1}{2}$  = 2]

**PART B**

Answer any two questions. Each carries one mark.

5. Define Information
6. What is an Octal Number system?
7. How can you delete a folder from desk top?

[ 2 x 1 = 2]

**PART C**

Answer any three questions (not exceeding one page) Each carries three marks.

8. Distinguish between data and Information
9. What are the advantages of EDP?
10. Write a short note on Linux software
11. What are the features of SPSS?

[3 x 3 = 9]

**PART D**

Answer any one questions. Each carries seven marks.

14. What is E- commerce ,what are the application of e-Commerce
15. What is software and what are the uses of software packages?

[1 x 7 = 7]



# 4C05 COM (COMP.- V) CORPORATE LAW & BUSINESS REGULATIONS

Time : 3 hours

Maximum Marks : 40

## PART- A

Answer all questions. Each carries ½ Mark.

1. The present Indian Companies Act came into force in
2. The prospectus of a company must be issued within ----- days of the date of registration
3. The companies act gives a model set of Articles of Association in -----
4. Who is a liquidator

4 x ½ =2)

## PART – B

Answer four questions. Each carries 1 mark

5. Define underwriting
6. What is qualification shares
7. What is voluntary winding up
8. What is meant by lifting corporate veil
9. What do you mean by minimum subscription
10. What is meant by motion

(4x1=4)

## PART-C

Answer any six questions. (Not exceeding one page) Each carries 3 marks.

11. List the functions of a company promoter
12. What are the important powers of a director
13. Describe the administrative authorities of a company law
14. Explain different types of company meeting
15. What is memorandum of association
16. Explain Table A
17. Explain the obligations on misstatement in prospectus
18. Explain about different modes of winding up

(6x3=18)

## PART- D

Answer any two questions. Each carries 8 marks.

19. What is the Articles of Association? Explain the contents of articles of association and how it differ from memorandum of association
20. Explain about different types of company meeting
21. Discuss the grounds for compulsory winding up. Explain the rights and duties of the liquidator

(2x8=16)



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## 5B10 COM (CORE -X): COST ACCOUNTING

Time :3 hours

Maximum Marks : 40

**PART A**

I Answer all questions. Each carries ½ marks

1. The value of benefit sacrificed in favour of an alternative course of action is known as .....
2. Carrying cost is also known as ..... cost
3. The guidance and regulation of cost of operating by an executive action is called .....
4. Costs which can be easily and clearly traced with a product is .....

[4 x ½ = 2]

**PART B**

II Answer any four questions. Each carries one mark.

5. What is inter process profit?
6. What is ABC analysis?
7. What is Taylor's differential piece rate system?
8. What is scrap? How is treated?
9. What is operating costing?
10. What is classification of overhead?

[4 x 1 = 4]

**PART C**

III Answer any six questions (not exceeding one page) Each carries three marks.

11. "Cost accounting has become an essential tool of management" Give your comments on this statement
12. Explain the steps in purchasing?
13. Explain the advantages of time rate system of wage payment?
14. What are the causes of labour turn over?
15. From the following information in respect of a material, calculate the reorder level, average level, maximum and minimum level. ROQ 4000 units; delivery time 4-5 weeks; average rate of consumption/week 250 units maximum consumption in a week 300 units.
16. A workman's wages for a guaranteed 44 hours week is ₹50 per hour. The estimated time to produce one article is 30 minutes and under an incentive plan the time allowed is increased by 20%. During a week, a worker produced 100 articles calculate the wages under (a) Halsey plan and (b) Rowan plan
17. The manager of a concern consults you to fix a competitive price for his product. The following particulars are available from his past records. Production and sales for one month : 100 units,

| Cost in ₹         |              |
|-------------------|--------------|
| Materials         | 3,900        |
| Wages             | 2,100        |
| Direct charges    | 300          |
| Works on cost     | 2,100        |
| Office on cost    | 840          |
| Selling overheads | 960          |
| Profit            | <u>1,500</u> |
| <b>Total cost</b> | <b>11700</b> |

=====

It is anticipated that during next year, he can sell 1500 units. It is estimated that cost of raw materials will increase by 20% and labour by 10%. 50% of the overheads are fixed. The selling expenses per unit



will be reduced by 20%. The rate of profit will remain the same. Prepare the cost sheet and fix the selling price.

18. Calculate machine hour rate from the following particulars

Cost of machine ₹500000  
 Estimated scrap value ₹12500  
 Estimated working life 15000 hours  
 Working hours per year 2000 hours  
 Cost of repairs per year ₹15000  
 Wages of operator per month ₹7500  
 Chemicals per month ₹1000  
 Overheads chargeable to this machine per month ₹2000  
 Power per hour 20 units at ₹ 1.4 per unit  
 No. of operators looking after 4 machines 2 persons

[6 x 3 = 18]

#### PART D

- IV Answer any Two questions. Each carries eight marks.

19. Cochin chemicals Ltd. manufactures and sells chemicals produced by consecutive processes. The products of these processes are dealt with as under:

|                              | Process I | II    | III  |
|------------------------------|-----------|-------|------|
| Raw materials (Units)        | 1400      | 160   | 1260 |
| Rate per unit (Rs)           | 10        | 16    | 7    |
| Wages and other expenses(Rs) | 5152      | 3140  | 2898 |
| Transfer to next process     | 66.67%    | 33.33 | ---  |
| Transferred to warehouse     | 33.33%    | 40%   | 100% |

In each process 4% of the weight put in is lost and 6% is scrap which from process I realized Rs. 3 per unit, Rs. 5 per unit from Process II and Rs.13.50 per unit from process III. Prepare Process Accounts showing cost per unit of each process.

20. (a) What is overhead control? How is it effected in an organization?  
 (b) A company has four departments. The following are the expenses for the departments.

|              | ₹    |                     | ₹    |
|--------------|------|---------------------|------|
| Rent         | 1000 | Supervision         | 1500 |
| Repairs      | 600  | Insurance of plant  | 500  |
| Depreciation | 450  | Employees insurance | 150  |
| Light        | 100  | Power               | 900  |

The following further details are available

|                 | A      | B     | C     | D     |
|-----------------|--------|-------|-------|-------|
| Area (Sq.ft)    | 75     | 55    | 45    | 25    |
| Total wages (₹) | 4,000  | 3,000 | 2,000 | 1,000 |
| No of workers   | 12     | 08    | 06    | 04    |
| Value of Plant  | 12,000 | 9,000 | 6,000 | 3,000 |

Prepare a statement showing the apportionment of overheads to various departments and then



Re-apportion the overheads of service departments C in the ratio of number of workers and department D equally between A and B departments

21. Kerala constructions Ltd undertook a contract for 10,00,000 on 1.1.2013. The contract was completed on 31<sup>st</sup> December 2013. The details of the contract are:

| ₹                         |        |
|---------------------------|--------|
| Materials bought directly | 350000 |
| Materials from stores     | 70000  |
| Wages                     | 180000 |
| Direct expenses           | 70000  |
| Establishment charges     | 80000  |
| Plant                     | 342000 |
| Scrap sold                | 18200  |

Further information are as follows:

- (a) Accruals on 31<sup>st</sup> December 2013 were- wages ₹9000, direct expenses ₹12000
- (b) The cost of work uncertified include materials ₹26000, wages ₹1000 and expenses ₹15000
- (c) ₹20000 worth of plant and ₹30000 worth of materials were destroyed by fire at the end December
- (d) Depreciation on plant 10 % per annum
- (e) Materials at site ₹50000
- (f) Cash received from contractee ₹600000, being 80% of work certified.

Show contract account and items in the Balance sheet

[2 x 8 = 16]



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## 5B11 COM (CORE -XI): CORPORATE ACCOUNTING

Time :3 hours

Maximum Marks : 40

### PART A

I Answer all questions. Each carries ½ marks

1. Excess of purchase consideration over the net asset value is debited to .....
2. On amalgamation by purchase, accumulated profits are transferred to .....A/C
3. Tax deducted at source on the dividend received is shown on the .... side of the B/S
4. In India, banking companies are governed by the Banking Regulations Act 1949 and should prepare its Final accounts as per ..... of the Act.

[4 x ½ = 2 ]

### PART B

II Answer any four questions. Each carries one mark.

5. Who is a liquidator?
6. What do you mean by profit and loss appropriation account?
7. Name the different methods of calculating purchase consideration?
8. What is Deficiency Account?
9. Give two examples of expenses chargeable to pre incorporation period only.
10. What is amalgamation?

[ 4 x 1= 4 ]

### PART C

III Answer any six questions. (not exceeding one page) Each carries three marks.

11. Explain the methods of calculating purchase consideration on acquisition of a business by a company.
- 12.
13. What is amalgamation in the nature of merger?
14. Write short notes on (a) Non Performing Assets (b) Rebate on bills discounted (c) Statutory Reserve
15. On 1<sup>st</sup> January 2011, a company has a credit balance on its profit and loss account Rs500000 And net profit for the year ended 31.12.2011 was Rs1900000. During the year a half year's dividend was paid on Rs 50,00,000, 6 % preference shares. The directors now propose that the balance available is to be used for the following purposes:
  - a) To pay final dividend on pref. shares
  - b) To pay a dividend of 10 percent on Rs. 1 crore equity shares
  - c) To transfer Rs 5,00,000 to general reserve
  - d) To transfer Rs 2,50,000 to dividend equalization reserve

Show P&L Appropriation account for the year ended 31<sup>st</sup> December 2011.



16. From the following data, compute the amount of provision to be made on the Profit and Loss account of PNB for the year ended 31.3.2014

|  |              |
|--|--------------|
| Standard assets                                  | 75,00,00,000 |
| Substandard assets                               | 50,00,00,000 |
| Doubtful assets for one year (secured)           | 20,00,00,000 |
| Doubtful assets for more than one year           | 15,00,00,000 |
| Doubtful assets for more than 3 years            | 6,00,00,000  |
| (Secured by mortgage of plant worth 3,50,00,000) |              |
| Loss assets                                      | 12,00,00,000 |

17. Anjali Ltd. Incorporated on 1-8-2007, acquired the running concern of Mr. Mohan with effect from 1-4-2007. Following details for the year ended 31-3-2008 are given below:

- Gross profit – 270000;  
 Total sales for the year – 900000; Sales upto 31-7-2007 – 200000  
 Depreciation – 54000; Directors fee – 25000; Preliminary expense – 6000  
 Selling expense – 36000; Office expense – 46500; Salaries – 12000  
 Compute pre,post incorporation profit and loss.

18. From the following information, find out the discount to be credited to P/L A/C

Rebate on bills discounted on 1.1.2012, 3,24,800  
 Discount received during the year 10,80,000  
 An analysis of bills discounted showed the following on 31.12.2012 un matured bills

| Amount    | Rate of discount | Due date                    |
|-----------|------------------|-----------------------------|
| 7,30,000  | 12% pa           | 14 <sup>th</sup> March 2013 |
| 14,60,000 | 11% pa           | 19 <sup>th</sup> April 2013 |
| 43,80,000 | 10% pa           | 10 <sup>th</sup> May 2013   |

[6 x 3 = 18]

**PART D**

**IV Answer any Two questions. Each carries eight marks.**

19. Following is the TB of Amritha Trading Company as on 31.12.2013.

|                          |         |                                       |         |
|--------------------------|---------|---------------------------------------|---------|
| Discount Allowed         | 17000   | General reserve                       | 200000  |
| Salaries                 | 210000  | Equity share capital (shares of Rs10) | 800000  |
| Office expenses          | 186000  | 12% Pref. Shares (shares of Rs10)     | 600000  |
| Interest on secured loan | 24000   | 10% Debenture                         | 500000  |
| Stock on 1-1-2013        | 90000   | Sales                                 | 1800000 |
| Purchases                | 545000  | Purchase returns                      | 10000   |
| Sales returns            | 4000    | Sundry creditors                      | 320000  |
| Wages                    | 114000  | Bills payable                         | 100000  |
| Plant and Machinery      | 600000  | P&L Account                           | 10000   |
| Land & Building          | 300000  | Commission                            | 12000   |
| Furniture                | 50000   | Discount received                     | 8000    |
| Sundry debtors           | 320000  | Secured loans                         | 200000  |
| Bank                     | 230000  |                                       |         |
| 10% govt securities      | 1000000 |                                       |         |
| Goodwill                 | 870000  |                                       |         |
|                          | -----   |                                       | -----   |
|                          | 4560000 |                                       | 4560000 |
|                          | =====   |                                       | =====   |



## Additional information:

- a. The authorized capital of the company is Rs 2000000 consisting of 100000 equity shares and 100000 preference shares
- b. Stock on 31.12.2013 was valued at Rs.82000
- c. Provide D/P on L&B 10%, P&M 20%, Furniture 5%
- d. Interest on Govt. securities due for 6 months
- e. Provide for taxation Rs 260000
- f. Transfer Rs20000 to general reserve and Rs 30000 to dividend equalization reserve
- g. Directors proposed a dividend of 10% on equity shares.

Prepare final accounts of the company

20. The following is the summarized balance sheet of Pavithra Limited. As at 31.3.2013

|  |        |           |        |
|--|--------|-----------|--------|
| Share capital<br>(40000 shares of 10 each) | 400000 | Furniture | 80000  |
| General Reserves                           | 180000 | Buildings | 200000 |
| P/L/ account                               | 60000  | Machinery | 100000 |
| 10% debentures                             | 200000 | Stock     | 40000  |
| Sundry creditors                           | 20000  | Debtors   | 60000  |
|  |        | Bank      | 300000 |
|  |        | Cash      | 80000  |
|  | -----  |           | -----  |
|  | 860000 |           | 860000 |
|  | =====  |           | =====  |

On April 1, 2013, Surya Limited took over the business of Pavithra Ltd. as per the following conditions:

1. Debentures are to be discharged at a premium of 5% in Surya Ltd.
2. Creditors are to be paid off by Surya Ltd.
3. Surya Ltd. Will issue 5 equity shares of 10 each at a market price of Rs. 11 for every 4 shares of Pavithra Ltd.
4. Cost of liquidation Rs.10000 is to be paid by Surya Ltd.

Close the books of Pavithra Ltd. (journal not required) and pass entries in the books of Surya Ltd. assuming that amalgamation is in the nature of purchase.



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## 5B12COM (CORE- XII): AUDITING

Time :3 hours

Maximum Marks : 40

### PART A

I Answer all questions. Each carries ½ marks

1. The word Audit is derived from the Latin word .....
2. Statutory Audit is .....
3. A voucher is a ..... evidence to prove a transaction.
4. CAAT means .. ..... [4 x ½ = 2]

### PART B

II Answer four questions. Each carries one mark.

5. List out five advantages of auditing.
6. What is Internal Check?
7. Define Vouching.
8. What is Transmission of shares?
9. What is verification of assets?
10. What is EDP Audit?

[ 4 x 1 = 4]

### PART C

III Answer any six questions (not exceeding one page). Each carries three marks.

11. Explain the advantages of Continuous Audit over final Audit .
12. What are Audit Working papers? What are its uses?
13. Explain the essentials of a valid voucher?
14. What are the disqualifications of an Auditor?
15. Write on the need for Audit of Partnership firms?
16. How does a casual vacancy of an Auditor arise? How is it filled up?
17. What is Civil Liability for Negligence of an Auditor?
18. Explain Audit Trails and Computer Assisted Auditing Techniques.

[6 x 3 = 18]

### PART D

IV Answer any Two questions. Each carries eight marks.

19. What are the objectives of Auditing? How does it differ from Investigation?
20. What is Audit Report? What are the different types of reports?
21. Explain the rights, duties and powers of a Company Auditor.

[2 x 8 = 16]



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**5B13 COM (CORE - XIII) INCOME TAX LAW & PRACTICE -II**

Time :3 hours

Maximum Marks : 40

**PART A**

Answer all questions. Each carries ½ marks

1. Including the income of others into the income of the assessee is called.....
2. MAT stands for -----
3. Speculation loss can be set off from .....
4. Amount of deduction under section 80C is limited to .....

[4 x ½ = 2]

**PART B**

Answer any four questions. Each carries one mark.

5. What is meant by set off ?
6. Define domestic company ?
7. What do you mean by book profit ?
8. What is self assessment?
9. What is TDS?
10. What is advance payment of tax ?

[4 x 1= 4]

**PART C**

Answer any six questions (not exceeding one page) Each carries three marks.

11. How will you determine the allowable remuneration for partners in a firm?
12. Name the income tax authorities ?.
13. Mention the items from which tax is deducted at source?
14. Mr.Ramesh has the following incomes for the previous year 2012-13.

|  |         |
|--|---------|
| Income from House property in London                         | 30,000  |
| Income from salary in India for services rendered in London. | 48,000  |
| Profit from business in London controlled from India         | 90,000  |
| Profit from Kanpur business                                  | 100,000 |
| Agricultural Income in India                                 | 10,000  |
| Agricultural income from Germany                             | 20000   |

Compute total income if he is Resident

15. Mr. John a foreign national came to India for the first time on 15<sup>th</sup> June 2006. From 2006-07 to 2011-12, he stayed in India for 125 days in each of the years and in 2012-13 he stayed for 75 days. Determine his residential status for the Assessment year 2013-14?
16. Mr. A is the owner of a house property with a M.V of Rs.75000 and fair rent Rs.80000. The property is let out for a monthly rent of Rs.8000. Municipal tax paid amounted to Rs.500 and due Rs.2500. Compute income from house property for the assessment year 2013-14, the house remained vacant for 1 month?
17. Compute income from other sources of Mr. Arun from particulars given below for the assessment year 2013-14:



|  |             |
|--|-------------|
| (e) Interest(gross) on deposits with a company             | Rs. 10, 000 |
| (f) University remuneration for working as examiner        | Rs. 8, 000  |
| (g) Royalty for writing books                              | Rs. 80, 000 |
| He claims to have spent Rs. 20, 000 on writing these books |             |
| (h) Family pens on received                                | Rs. 48, 000 |

[6 x 3 = 18]

**PART D**

Answer any two questions. Each carries eight marks.

18. Explain any ten items of income that are exempt from tax?  
 19. Mr. Rajiv furnished the following particulars of his income for the year 2012-13.

|   |                 |
|---|-----------------|
| Salary  | : Rs.20000 p.m. |
| Dearness Allowance                            | : Rs.1250 p.m.  |
| Entertainment Allowance                       | : 1000 p.m.     |
| Employer's and employee's contribution to RPF | : Rs.24000 each |
| Interest on PF @ 9.5% p.a.                    | : Rs.19000      |
| City Compensatory Allowance                   | : Rs.200 p.m.   |
| Medical allowance                             | : Rs.10000      |

He has been provided with an unfurnished accommodation (population less than 25 lakhs) for which the employee paid Rs.500 p.m. The house is owned by the employer. A sweeper @Rs.300 p.m. and a servant @ Rs.800 p.m. were provided by the employer. Compute taxable income under the head Salary for the A.Y.2013-14?

20. The profit & loss account of a merchant for the year ended 31-03-2013 is given below:

**Profit & Loss account**

|                        |               |                  |               |
|------------------------|---------------|------------------|---------------|
| Office salary          | 4800          | Gross profit     | 135532        |
| General expenses       | 2550          | Commission       | 1205          |
| Bad debts              | 2100          | Sundry receipts  | 953           |
| Reserve for bad debts  | 3000          | Rent of building | 52640         |
| Fire insurance premium | 450           | Capital gain     | 3000          |
| Advertisements         | 2500          |                  |               |
| Interest on capital    | 1000          |                  |               |
| Interest on bank loan  | 1550          |                  |               |
| Donations              | 3875          |                  |               |
| Depreciation           | 1200          |                  |               |
| Net profit             | <u>170305</u> |                  |               |
|                        | <u>193330</u> |                  | <u>193330</u> |

Amount of depreciation allowable is Rs.1000. Compute business income.

[2 x 8 = 16]



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**5B14 COM (CORE-XIV OPTIONAL – A: CO-OPERATION-III)**  
**CO-OPERATIVE LAWS**

Time: 3 hours

Max. Marks: 40

**PART A**

This part consists of **FOUR** questions carrying  $\frac{1}{2}$  marks each.  
Answer **ALL** questions in one word.

1. In which year the co-operative legislation was enacted in India?
2. With whom the final authority in a co-operative society is vested?
3. Who is the chief executive officer of a co-operative society?
4. Which Act governs the co-operative societies in Kerala? (1/2X4=2)

**PART B**

Answer any **FOUR** questions in one or two sentences each.  
Each question carries **ONE** mark each.

5. Explain the main objects of 1904 Act.
6. Define a committee.
7. Who is an ordinary member?
8. What is the restriction on withdrawal of shares?
9. What is the term of office of the adhoc committee?
10. What are the essential requirements of meeting of a society? (1X4=4)

**PART C**

Answer any **SIX** questions. Answer should not exceed one page each.  
Each question carries **THREE** marks each.

11. Name the causes of slow growth of co-operative movement before independence?
12. What are the various functions of co-operative registrar?
13. Name the important provisions of Multi-State Co-operative Societies Act, 2002.
14. What are the various circumstances of winding up of a society?
15. Distinguish between Co-operative Societies Act of 1904 and 1912.
16. Explain the circumstances of cancellation of registration certificate.
17. Mention the qualifications required for a person for being admitted as a member of a society.
18. What are the subject matter of bye laws of a society?

(3X6=18)



**PART D**

Answer any TWO questions. Answer should not exceed FOUR pages each.  
Each question carries EIGHT marks each.

19. Examine the procedure relating to the registration of co-operative societies.
20. What are the rights and liabilities of members of co-operative societies?
21. Explain the features of the Kerala Co-operative Societies Act, 1969.

(8X2=16)

=====



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**5B14 COM (CORE - XIV. OPTIONAL - B: COMPUTER APPLICATIONS-III)  
PROGRAMMING LANGUAGES**

Time :2 hours

Maximum Marks : 20

**PART A**

Answer all questions. Each carries ½ marks

1. The name of a Java Program file must match the name of the class with the extension.....
2. A Package is a collection of -----
3. The member function of a derived class can directly access the ..... data
4. The binding of data and functions together in to a single class-type variable is referred to as.....

[4 x ½ = 2 ]

**PART B**

Answer any two questions. Each carries one mark.

5. Define abstract class
6. What is polymorphism?
7. What do you mean by a control variable?

[ 2x 1= 2]

**PART C**

Answer any three questions (not exceeding one page) Each carries three marks.

8. Explain java constants
9. List the basic data types used in java.
10. Write the general form of switch statement.
11. Write the execution of the FOR statement

[6 x 3 = 18]

**PART D**

Answer any one questions. Each carries seven marks.

12. What is OOP? What are the basic concept of OOP?
13. Briefly explain the application of Internet and WWW in industry and commerce
14. Explain the characteristics merits of programming, briefly enumerate different types of programming

(1X7=7)



## 5D01 COM(OPEN COURSE 1):BASIC ACCOUNTING

Time :2 hours

Maximum Marks : 30

## PART A

I Answer all questions. Each carries ½ marks

1. Trial balance checks .....
2. Sales journal records .....sale of goods.
3. Bank Account is ..... account.
4. .... is the principal book of account.

[4 x ½ = 2]

## PART B

II Answer four questions. Each carries one mark.

5. Define Accounting.
6. What is business entity concept?
7. Distinguish between gross profit and net profit.
8. What do you mean by journal proper?
9. What are debit notes and credit notes?
10. What do you mean by ledger?

[4 x 1 = 4]

## PART C

III Answer any four questions (not exceeding one page) Each carries three marks.

11. Explain (a) journal (b) journal entry (d) compound journal entry (e) narration.
12. What is an account? State the rules of debit and credit in case of real, personal and nominal account.
13. Briefly explain the different accounting concepts.
14. Enter the following transactions in proper subsidiary books.

2013

- March 4 Bought of India Silk House, 500 metres of suitings @Rs 135; 200 metres of drill @Rs. 12.25; trade discount 10% in each case.
- 10 Sold to T. William 40 metres curtain material @27.50
- 11 Bought show case and counter for showroom from Universal supplies Ltd Rs. 14500
- 12 Bought of Sri Ram Mills 300 metres suitings at @ Rs. 175, less 25% trade discount; 250 metres rayon suitings @ Rs. 160, net.
- 20 Sold to Bright Shop, 3000 metres suitings @ Rs. 200 net and 600 metres drill @ Rs. 22.75 less 5% trade discount.

15. Prepare Mr. Das Account

|                          |            |
|--------------------------|------------|
| Opening balance (Credit) | Rs. 10,000 |
| Purchase made from Das   | Rs.60,000  |
| Goods returned to Das    | Rs. 6,000  |
| Paid to Das by cheque    | Rs.40,000  |



16. From the following ledger balances prepare trial balance as on 31<sup>st</sup> March, 2013

|                 |        |                       |          |
|-----------------|--------|-----------------------|----------|
| Purchases       | 82,000 | Sundry debtors        | 28,000   |
| Wages           | 7,200  | Bills Receivable      | 6,500    |
| Opening stock   | 15,000 | Carriage inwards      | 800      |
| Rates           | 750    | Bad debts             | 600      |
| Bills Payable   | 4,300  | Sales                 | 1,30,000 |
| Commission (Cr) | 1,200  | Sundry creditors      | 23,800   |
| Rent(Cr)        | 3,600  | Capital               | 43,300   |
| Furniture       | 6,000  | Printing & Stationery | 650      |
| Land & Building | 48,000 | Discount allowed      | 580      |
| Cash in hand    | 920    | Salaries              | 9,200    |

17. Prepare trading account from the following.

|                   | Rs.    |
|-------------------|--------|
| Opening Stock     | 35000  |
| Sales             | 220000 |
| Purchases         | 133000 |
| Return inwards    | 10000  |
| Return outwards   | 3000   |
| Wages             | 10000  |
| Carriage inwards  | 6000   |
| Carriage outwards | 5000   |

Rate of gross profit on cost is 25%.

18. Rule a petty cash book with suitable analysis columns. The book is kept on the imprest system, the amount of the imprest being Rs. 150 for a week.

| 2006    |                                 | Rs.    |
|---------|---------------------------------|--------|
| March 1 | Petty cash in hand              | 7.50   |
| 1       | Received from cashier           | 142.50 |
| 1       | Postage stamps purchased        | 15.50  |
| 2       | Cost of registered letter       | 2.70   |
| 3       | Paid railway fares              | 13.40  |
| 4       | Paid for repairs to type writer | 17.00  |
| 5       | Paid for office cleaning        | 12.00  |
|         | Carriage on small parcels       | 8.50   |
| 6       | Paid for refreshment            | 13.75  |
|         | Envelopes purchased             | 6.25   |
| 7       | Postage on parcel               | 9.25   |
|         | Carriage on parcel              | 7.50   |
|         | Paid bus fare                   | 10.00  |
|         | Railway fare to manager         | 20.50  |

[4 x 3 = 12]



## PART D

IV Answer any Two questions. Each carries eight marks.

19. From the following Trial Balance, prepare trading and profit and loss account for the year ended 31<sup>st</sup> March 2013 and a Balance Sheet as on that date.

Trial Balance as at 31<sup>st</sup> March 2013

| Particulars         | Debit<br>Rs.  | Credit<br>Rs. |
|---------------------|---------------|---------------|
| Capital             |               | 54000         |
| Stock(1-4-2012)     | 9500          |               |
| Machinery           | 18000         |               |
| Purchases           | 19500         |               |
| Sales               |               | 30750         |
| Purchases Returns   |               | 630           |
| Sales returns       | 490           |               |
| Direct Wages        | 1100          |               |
| General Expenses    | 590           |               |
| Discount allowed    | 385           |               |
| Drawings            | 700           |               |
| Salaries            | 1100          |               |
| Carriage inwards    | 530           |               |
| Vehicles            | 14000         |               |
| Furniture           | 2400          |               |
| Sundry Creditors    |               | 4035          |
| Sundry Debtors      | 3950          |               |
| Cash in hand        | 540           |               |
| Cash at Bank        | 15340         |               |
| Insurance           | 850           |               |
| Commission received |               | 410           |
| Rent                | 850           |               |
|                     | <b>89,825</b> | <b>89,825</b> |

Adjustments:

1. Closing stock was valued Rs.10500
2. Wages outstanding Rs.350
3. Insurance prepaid Rs.50
4. Depreciate Machinery by 10%.

20. Record the following transactions in a cashbook.

| 2005  |   | Rs.   |
|-------|---|-------|
| April | Cash in hand  | 35000 |
| 4     | Received from Anil (after allowing discount Rs.160) | 4200  |
| 5     | Paid into bank                                      | 14200 |
| 8     | Bought furniture by cash                            | 2500  |



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|    |  |      |
|----|--|------|
| 12 | Paid cash to Paul (after discount Rs. 100)             | 2500 |
| 15 | Received cash from Basu (after discount Rs. 300)       | 4700 |
| 20 | Drew from bank   | 2000 |
| 22 | Goods purchased for cash                               | 1800 |
| 26 | Cash sales   | 4600 |
| 28 | Paid cash to Quader                                    | 5000 |
| 29 | Received cash from Chandran<br>(After discount Rs.200) | 3700 |
| 30 | Paid salaries  | 2400 |

21. Describe various subsidiary books.

[1x 12 = 12]



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**5B15 COM(CORE -XV): MANAGEMENT ACCOUNTING**

Time :3 hours

Maximum Marks : 40

**PART A**

I Answer all questions Each carries ½ marks

1. Stock velocity indicates .....
2. Changing the Sales mix may result in improving .....
3. If equity is more compared to debentures and preference shares, the company is said to be on .....
4. A technique which uses standards for costs and revenues for the purpose of control is called .....

[ 4 x ½ = 2 ]

**PART B**

II Answer any four questions. Each carries one mark.

5. Who are the users of financial statements?
6. What is trend analysis?
7. What do you mean by flexible budget?
8. What is an angle of incidence?
9. Define marginal costing
10. What is P/E ratio?

[ 4 x 1 = 4 ]

**PART C**

III Answer any six questions (not exceeding one page) Each carries three marks.

11. Explain the scope of management accounting
12. What is marginal costing? Point out the managerial uses of marginal costing.
13. Explain the procedure for effecting budgetary control in an organization.
14. Explain the important tools used for the interpretation and analysis of financial statements
15. Find out (a) BEP sales if budgeted output is 80000 units, fixed cost is ₹4,00,000, selling price per unit is ₹20 and variable cost per unit is ₹10  
(b) Calculate selling price if marginal cost is ₹2400, and P/V ratio is 20%  
(c) Margin of safety, if profit is ₹20,000 and P/V ratio is 40%
16. Using the following information, calculate labour variances. Gross direct wages ₹30,000, standard hours for production 1600, Actual hours paid 1500 hours.
17. From the following, fix the production priority. Pongal limited manufacturing 3 equipments using the same rawmaterial, the supply of which is limited. The information about the cost of 3 products are as under

A

B

C



|   |      |      |      |
|---|------|------|------|
| Materials                                 | 250  | 300  | 150  |
| Labour                                    | 150  | 170  | 100  |
| Direct expenses                           | 30   | 30   | 20   |
| Variable overheads                        | 70   | 90   | 30   |
| Selling Price                             | 600  | 800  | 400  |
| Materials required per unit of production | 5 Kg | 6 Kg | 3 Kg |

18. Prepare comparative statement from the following

|                            | (Rupees in lakhs) |      |
|----------------------------|-------------------|------|
|                            | 2012              | 2013 |
| Sales                      | 676               | 818  |
| Cost of goods sold         | 440               | 495  |
| Gross Profit               | 236               | 323  |
| Operating expenses         | 199               | 262  |
| Operating profit           | 37                | 61   |
| Other incomes              | 3                 | 1    |
| Total income               | 40                | 62   |
| Less expense including tax | 21                | 48   |
| Net Profit after tax       | 19                | 14   |

[6 x 3 = 18]

#### PART D

IV Answer any Two questions. Each carries eight marks.

19. (a) Following is the income statement of REEBOK Ltd. For the year ended 31.12.2013

|                               |                 | ₹                |
|-------------------------------|-----------------|------------------|
| Gross sales                   |                 | 32,00,000        |
| Less returns                  |                 | <u>2,00,000</u>  |
|                               |                 | 30,00,000        |
| Less cost of goods sold:      |                 |                  |
| Opening stock                 | 5,00,000        |                  |
| Purchases                     | 20,00,000       |                  |
| Less closing stock            | <u>7,00,000</u> |                  |
|                               |                 | <u>18,00,000</u> |
| <b>Gross profit</b>           |                 | <b>12,00,000</b> |
| Less operating expenses       |                 | <u>4,80,000</u>  |
| Operating profit              |                 | 7,20,000         |
| Less interest charges         |                 | <u>1,80,000</u>  |
| <b>Profit before taxation</b> |                 | <b>5,40,000</b>  |
|                               |                 | =====            |

Additional information:

Current assets ₹9,75,000      current liabilities ₹6,00,000      Fixed Assets ₹5,25,000



Compute (a) Operating profit ratio (b) G.P ratio (c) NP ratio assuming 40% tax (d) ITR (e) Return on Capital employed (f) Current ratio

(b) Also explain the significance of the above ratios

20. Shankar limited presents you the following balance sheets for the year ended 31.12.2012 and 31.12.2013 and some additional information. Prepare cash flow statement

**Balance sheet**

|                        | 31.12.2012    | 31.12.2013    |                   | 31.12.2012    | 31.12.2013    |
|------------------------|---------------|---------------|-------------------|---------------|---------------|
| Share capital          | 100000        | 150000        | Fixed assets      | 80000         | 100000        |
| P/L Account            | 60000         | 80000         | Add additions     | <u>20000</u>  | <u>30000</u>  |
| Creditors              | 30000         | 25000         |                   | <b>100000</b> | <b>130000</b> |
| Provision for taxation | 20000         | 25000         | Less depreciation | <u>9000</u>   | <u>12000</u>  |
| Proposed dividend      | 10000         | 15000         |                   | <b>91000</b>  | <b>118000</b> |
|                        |               |               | Investments       | 4000          | 8000          |
|                        |               |               | Stock             | 80000         | 109000        |
|                        |               |               | Debtors           | 30000         | 40000         |
|                        |               |               | Cash              | 15000         | 20000         |
|                        | <u>220000</u> | <u>295000</u> |                   | <u>220000</u> | <u>295000</u> |
|                        | =====         | =====         |                   | =====         | =====         |

(a) Tax and dividend were paid Rs 22000 and Rs 12000 respectively during the year

(b) Profit for the year before charging depreciation amounted to Rs 67000

21. Prepare a cash budget of the three months ended 31st September 2013, based on the following information

Cash at bank on 1<sup>st</sup> July 2013 -- ₹25,000

Salaries and wages estimate (monthly) ---₹10,000

Interest payable (August 2013) ---₹5,000

| Details        | June     | July     | August   | September |
|----------------|----------|----------|----------|-----------|
| Cash sales     | ----     | 1,40,000 | 1,52,000 | 1,21,000  |
| Credit sales   | 1,00,000 | 80,000   | 1,40,000 | 1,20,000  |
| Purchases      | 1,60,000 | 1,70,000 | 2,40,000 | 1,80,000  |
| Other expenses | ----     | 20,000   | 22,000   | 21,000    |

Credit sales are collected 50 % in the month of sales made and the balance in the following month. Collections from credit sales are subject to 5% discount if payment is received during the month of purchase and 2.5% if payment is received in the month following. Creditors are paid either on a 'prompt' or 30 days basis. It is estimated that 10 % of the creditors are in the 'prompt' category.

[2 x 8 = 16]



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## 6B16 COM (CORE-XVI) INTERNATIONAL BUSINESS

Time :3 hours

Maximum Marks : 40

### PART A

Answer all questions. Each carries  $\frac{1}{2}$  marks

1. EXIM bank was set up in -----
2. GSPS stands for -----
3. What is GATT
4. What is cross rate

[4 x  $\frac{1}{2}$  = 2 ]

### PART B

Answer any four questions. Each carries one mark.

5. Define EOU
6. What is balance of trade
7. Define foreign exchange risk
8. What is futures contract
9. What is global business
10. What is strategic partnership

[ 4 x 1 = 4 ]

### PART C

Answer any six questions (not exceeding one page) Each carries three marks.

11. Explain LPG
12. Explain factor endowment theory
13. Explain WTO
14. Distinguish Tariff and non Tariff barriers to trade
15. State the theory of mercantilism
16. What is globalization
17. Explain import licensing producers
18. Explain new trade theory

[6 x 3 = 18]

### PART D

Answer any two questions. Each carries eight marks.

19. Explain the factors influencing the globalization
20. Which factors are stimulating foreign trade investment in India
21. Explain the role of international business in the economic development of the country

[2 x 8 = 16]



## 6317 COM (CORE XVII) MODERN BANKING

Time : 3 hours

Maximum Marks : 40

### PART A

Answer all questions. Each carries  $\frac{1}{2}$  marks

1. Current deposits are also known as .....
2. SWIFT stands for .....
3. RBI started its operations on.....
4. Pledge is connected with ..... property. [4 x  $\frac{1}{2}$  = 2 ]

### PART B

Answer four questions. Each carries one mark.

5. List out different types of loan.
6. What is a Smart Card?
7. Define Banker.
8. What is SLR?
9. Mention the circumstances in which a banker can close the customer's account.
10. Define bill of exchange. [ 4 x 1 = 4 ]

### PART C

Answer any six questions (not exceeding one page) Each carries three marks

11. Explain the role of RBI in Industrial finance.
12. State the primary functions of commercial banks.
13. Explain different types of crossing.
14. What is virtual banking? State the advantages and limitations.
15. Explain the principles of sound lending.
16. Explain the steps in opening a bank account.
17. What are the need and importance of technology in banking?
18. Explain types of mortgage. [6 x 3 = 18]

### PART D

Answer any Two questions. Each carries eight marks.

19. Explain the special relationship between banker and customer.
20. What is credit creation? Explain its process and limitations.
21. Discuss the monetary functions of RBI. [2 x 8 = 16]



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## 6B18 COM (CORE 18) FINANCIAL MARKETS & SERVICE

Time : 3 hours

Maximum Marks : 40

### PART- A

Answer all questions. Each carries  $\frac{1}{2}$  Mark.

1. The sensex consist of ----- stocks
2. Credit rating can be done by
3. ICICI was started in the year
4. Financial system comprises of

4 x  $\frac{1}{2}$  = 2)

### PART – B

Answer four questions. Each carries 1 mark

5. Who is a factor
6. What is ADR
7. What is futures
8. What is derivatives
9. What is meant by listed securities
10. What is capital market

(4x1=4)

### PART-C

Answer any six questions. (Not exceeding one page) Each carries 3 marks.

11. Explain credit rating
12. Explain three promotional assistance by IDBI
13. Explain loan syndication
14. Discuss the functions of financial systems
15. Explain Zero coupon Bonds
16. Explain insider trading
17. Distinguish between capital market and money market
18. Explain the functions of credit cards

(6x3=18)

### PART- D

Answer any two questions. Each carries 8 marks.

19. Discuss the guidelines of SEBI on public issue
20. Explain the merits and problems of listing the securities
21. Critically evaluate the problems of Indian money market

(2x8=16)



**6B19 COM (CORE-XIX OPTIONAL – A: CO-OPERATION-IV)**  
**CO-OPERATIVE ACCOUNTING AND LEGISLATIONS**

Time: 3 hours

Max. Marks: 40

**PART A**

This part consists of **FOUR** questions carrying  $\frac{1}{2}$  marks each.  
**Answer ALL** questions in one word.

1. Which is the document containing the articles of agreement between the foreman and the subscribers of chitty?
2. What is the punishment for committing criminal breach of trust?
3. What is the name given to the intimation issued from complaint court to the defendant when a formal complaint has been filed against him with the court?
4. Which book is considered as the book of original entry in the case of a co-operative society or bank? (1/2X4=2)

**PART B**

Answer any **FOUR** questions in one or two sentences each.  
 Each question carries **ONE** mark each.

5. Define dispute?
6. What is audit programme?
7. What is reserve fund?
8. What is injunction?
9. Define writ.
10. What is co-operative tribunal? (1X4=4)

**PART C**

Answer any **SIX** questions. Answer should not exceed one page each.  
 Each question carries **THREE** marks each.

11. State the functions of state co-operative union.
12. With whom the responsibility for audit of co-operative societies is vested?
13. Explain the functions of the tribunal.
14. Explain how the profit of a society is distributed?
15. Briefly the procedure of audit classification.
16. Briefly explain the contents of variola.
17. Explain the contents of audit memorandum.
18. Briefly explain appeal, revision and review. (3X6=18)



**PART D**

Answer any TWO questions. Answer should not exceed FOUR pages each.  
Each question carries EIGHT marks each.

19. Briefly explain the various books and registers to be maintained by co-operative societies.  
20. What is summons? Explain the manner of service of summons on a defendant.  
21. Prepare a balance sheet from the following balances as on 30-03-2010 taken from the books of Mattanur Urban co-operative Bank Ltd.,

|                    |        |                        |        |
|--------------------|--------|------------------------|--------|
| Furniture          | 2,200  | honarium               | 500    |
| Admission fees     | 430    | stationery             | 450    |
| DCB share          | 5,500  | bank remittance        | 70,000 |
| Loan from DCB      | 50,000 | deposits received      | 15,000 |
| Share from members | 4,500  | interest from members  | 1,800  |
| Loan to members    | 4,500  | loan repaid to members | 8,600  |
| Bank withdrawals   | 60,500 | cash in hand           | 1,500  |
| Salaries           | 4,300  |                        |        |

**Adjustments:**

1. Salary outstanding Rs. 185.
2. Interest due from members Rs. 950.
3. Interest due to DCB Rs. 600.

(8X2=16)

=====



**6B19 COM (CORE – XIX) OPTIONAL - B: COMPUTER APPLICATIONS-IV)**  
**ACCOUNTING PACKAGES – TALLY**

Time :2 hours

Maximum Marks : 20

**PART A**

Answer all questions. Each carries ½ marks

1. The function key used to change current period is -----
2. There are ----- number of reserved groups in Tally
3. Profit and Loss % can be displayed through -----menu.
4. ----- is a pre defined ledger in Tally

[4 x ½ = 2

**PART B**

Answer any two questions. Each carries one mark.

5. Define Account
6. What is double entry system?
7. Who is a Debtor?

[2 x 1 = 2

**PART C**

Answer any three questions (not exceeding one page) Each carries three marks.

8. Explain the rule for Debit and Credit
9. List the components of Tally startup screen.
10. What are the information given in ledger creation?
11. How can you Alter and Delete Stock Category

[3x 3 = 9

**PART D**

Answer any one questions. Each carries seven marks.

19. Enumerate the features of Tally. Also explain the technological advantages of Tally
20. List out the different types of vouchers used in Tally

[1 x 7 = 7



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6B20 COM (CORE - XX) PROJECT REPORT

*Schubert*

DEPT. OF CHEMISTRY  
MCCORMICK  
UNIVERSITY



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16/4/16 E=CI

KANNUR UNIVERSITY



Date

11/5  
18/4/16

(Abstract)

Revised Syllabus of B.Com Programme- (Optional B - Computer Applications) under Choice Based Credit Semester System-Implemented with effect from 2015 Admission - Orders issued.

ACADEMIC 'C' SECTION

U.O No. Acad/C1/3544/2014

Civil Station (PO), Dated 15 -04-2016

- Read: 1. U.O.No.Acad/C2/2232/2014 dated 14-03-2014  
 2.U.O.No Acad/C1/3544/2014 dated 03-05-2014  
 3.U.O.No.Acad/C1/3544/2014 dated 01-02-2016  
 4.Letter dttd,24-02-16, from the Chairperson, Board of studies in Commerce (U.G)

### ORDER

1. As per the paper read (1) above, the Revised Regulations for U.G. Programmes in affiliated Colleges under Choice Based Credit Semester System were implemented in the University with effect from 2014 admission.

2. The Chairman, Board of Studies in Commerce (UG) forwarded the Scheme, Syllabus & Model Question Papers for B.Com Programme in line with the revised Regulation and the same were implemented in the University with effect from 2014 admission as per the paper read (2) above & certain modifications were effected in the same vide paper read (3) above.

3. Smt.Hemalatha.A.V, Chairperson, Board of Studies in Commerce (UG) , requested certain modifications in the existing B.Com Syllabus vide paper read (4) above and as per the discussions in the meeting of the Board of Studies in Commerce (U.G) held on 3-02-16, the following modifications were suggested in the Syllabus of B.Com IV<sup>th</sup> & V<sup>th</sup> Semester. Topics under Module IV of the 4<sup>th</sup> Semester - 4B09COM -Core IX- Optional B: Computer Applications-II- Electronic Data Processing & Computer Application shall be deleted and the topics which come under Module V of Vth Semester 5B14 COM/ Core-XIV Optional B: Computer Applications-III Programming Languages are added under Module IV of IV<sup>th</sup> Semester. There shall be only IV Modules in V<sup>th</sup> Semester.

4.The Vice -chancellor after considering the matter in detail and in exercise of the powers of the Academic Council conferred under section 11 (1) of Kannur University Act 1996 and all other enabling provisions read together with has accorded sanction to modify the syllabus of B Com - **Optional B -Computer Applications** as recommended by the Chairperson, Board of Studies in Commerce (UG) under Choice Based Credit Semester System with effect from 2015 admission, subject to report to the Academic Council.

5. The modified pages of the Syllabus is appended.

(PTO)