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| **Course Code** | **16BB2004/17BB2004/17BC2003/20BC2003** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS ECONOMICS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | State the meaning of economics. | | CO1 | U | 2 |
| 2. | Write in detail about law of demand. | | CO2 | R | 2 |
| 3. | What do you mean by monopoly? | | CO3 | R | 2 |
| 4. | Explain the concept of break even point. | | CO4 | R | 2 |
| 5. | Describe the term national income. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Briefly explain the role of managerial economist. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Make a clear draft on demand forecasting and its techniques. | | CO2 | U | 10 |
| 8. | Write the difference between internal economies and external economies. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Analyze and explain the cost concept and cost analysis. | | CO4 | U | 10 |
| 10. | Narrate the price determination under perfect competition. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Give the importance of national income and its measuring methods. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain in detail the features of managerial economics and how micro economics differs from macro economics. | CO1 | U | 20 |
| 13. |  | Enumerate in detail about elasticity of demand and its types. | CO2 | U | 20 |
| 14. |  | Evaluate break even analysis with suitable examples. | CO3 | A | 20 |
| 15. |  | Make a brief note about   1. supply 2. determinants of supply 3. supply schedule 4. supply curve | CO4 | An | 20 |
| 16. |  | Explain the phases of a trade cycle in detail. | CO5 | R | 20 |

CO – COURSE OUTCOME BL-BLOOMS’ LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | To remember the essentials and legal principles of business contracts. |
| CO2 | To understand the business practices of bailment, pledge and agency. |
| CO3 | To apply the legal principles of sale in a sale agreement. |
| CO4 | To analyze the characteristics of negotiable instruments and list reasons for dishonour of cheques. |
| CO5 | To interpret the rights of the consumer and the available grievance redressal mechanism. |
| CO6 | To discuss the registration process of patent, copyright and trademarks. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 |  | 10 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 | 10 |  | 20 |  |  | 32 |
| CO5 | 20 | 2 |  | 10 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |



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| **Course Code** | **16BC2001/16BB2006/17BB2006/20BC2001** | **Duration** | **3hrs** |
| **Course Name** | **FINANCIAL ACCOUNTING - I** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define GAAP. | | | CO1 | | R | | 2 |
| 2. | Write a note in Journal. | | | CO2 | | R | | 2 |
| 3. | Define cash Book. | | | CO3 | | U | | 2 |
| 4. | Is a Petty cash book needed in modern accounting? | | | CO4 | | An | | 2 |
| 5. | Criticise Depreciation. | | | CO5 | | C | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Explain the objectives of Accounting. | | | CO1 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Describe the Double entry system. | | | CO2 | | U | | 10 |
| 8. | Explain about the cash books. | | | CO3 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Demonstrate the following transaction in the Journal for the year 2022  Dec-01 Rajini Started business with a capital of Rs.50000  Dec-02 Purchased furniture for Rs.5000  Dec-03 Bought goods on credit from Vinod for Rs.8000  Dec-14 Sold goods to Suresh for Rs.5000  Dec-15 Received cash from Suresh Rs.3000  Dec-18 Purchased goods for cash Rs.12000  Dec-27 Sold goods for cash Rs. 8000  Dec-28 Paid Rent Rs.1200  Dec-31 Paid Vinod Rs.3000 | | | CO2 | | C | | 10 |
| 10. | Point out on   1. Going concern concept 2. Money measurement concept 3. Cost concept 4. Dual aspect concept | | | CO3 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Compose the following transaction for the month of January 2023 in the purchase book of M/s James Electronics.  Jan. 4 Purchased from M/S Ram Electronics: 15 Colour T.Vs @ Rs.12000 per piece 20 Laptops @ Rs. 22000 per piece.  Trade discount on all items @ 13% Jan. 10 Purchased from M/S Venus Electronics  15 Video tapes @ Rs. 1200 per piece.  12 Philips headsets @ Rs.2500 per piece. Jan. 19 Purchased from M/S Sehgal Electronics  15 LG Stereos @ Rs.3500 per piece.  12 LG Colour T.Vs @ Rs. 25000 per piece. Trade discount @ 12%  Jan. 24 Purchased from M/S Lal Electronics:  240 Audio Cassettes @ Rs. 25 per piece. 40 Video recorders @ Rs. 500 per piece. | | | CO5 | | C | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Explain about the concepts of Accounting. | CO1 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Explain in detail the types of cash books. | CO2 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | Prepare Trading account, Profit & Loss A/C and Balance Sheet from the following Trial Balance of Mr.Kumar  Capital 50,000  Sales 301000  Bank Overdraft 8400  Return inwards 5000  Furniture 5200  Discount (Cr.) 800  Business Premises 40000  Taxes & Insurance 4000  Creditors 26600  General Expenses 8000  Opening stock 44000  Salaries 18000  Debtors 36000  Commissions Allowed 4400  Rent from Tenants 2000  Carriage on Purchase 3600  Purchases 220000  Provision for Doubtful debts 1000  Bad debts written off 1600  Additional Information  a. Stock on hand on 31-12-2018 was estimated as Rs. 40120  b. Write off depreciation on business premises Rs.600 and furniture Rs.520  c. Make a provision of 5% on debtors for bad & doubtful debts.  d. Allow interest on capital at 5% and carry forward Rs.1400 for unexpired insurance.  Prepare Final Accounts for the year ended 31-12-2018 | CO4 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Explain the Classification of Errors. | CO4 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | Write journal entries,prepare ledger accounts and Trial balance in the books of Chikky & Bros.  10th June : Paid wages 12,000  11th June : paid rent by cheque 10,000  13th June : Paid salary to Mr. Charan 12,000  14th June : Purchased stationery from Kagaz & Co. and paid by cheque 5,000  15th June : Received interest 14,000  17th June : Received commission by cheque 6,000  18th June : Rent received from Mr. Mody 8,000  19th June : Interest received from Mr.Bijju by cheque 10,000  20th June : Carriage paid on purchase of goods 3,000  22nd June : Carriage paid on sale of goods 2,000 | CO5 | | An | | 20 | |
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**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Relate accounting concepts and conventions that are used in Financial Statements. |
| CO2 | Execute Double entry book keeping system. |
| CO3 | Prepare and mention various books of accounts. |
| CO4 | Prepare financial statements in accordance with Generally Accepted Accounting Principles. |
| CO5 | Ability to prepare accounts for Depreciation and Bank Reconciliation and to communicate such data effectively to interested parties. |
| CO6 | Understand the knowledge of Inventory Accounting. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 12 |  | 20 |  |  |  | 32 |
| CO2 | 2 | 10 | 20 |  |  |  | 32 |
| CO3 |  | 12 |  | 20 |  |  | 32 |
| CO4 |  |  |  | 2 |  | 30 | 32 |
| CO5 |  | 20 | 10 |  |  | 2 | 32 |
| CO6 |  |  |  |  |  | 10 | 10 |
|  | | | | | | | **170** |



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| **Course Code** | **17BB2012/17BC2024/18PA2015** | **Duration** | **3hrs** |
| **Course Name** | **INDIRECT TAXATION** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define the term “supply”. | | CO1 | R | 2 |
| 2. | Define the term “blocked credit” | | CO1 | R | 2 |
| 3. | Define the term “deemed export””. | | CO1 | R | 2 |
| 4. | State the term “Input tax credit” and write the formula of ITC. | | CO1 | R | 2 |
| 5. | Define Letter of credit. | | CO1 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the seven major significance of GST. | | CO2 | A | 10 |
| **(OR)** | | | | | |
| 7. | May 6 -Supplier invoices goods taxable on reverse charge basis to David & Co. (30 days from the date of issuance of invoice elapse on June 4)  May 16- David & Co receives the goods  May 28- David & Co makes the payment.  Determine the time of supply from the given information. | | CO2 | A | 10 |
| 8. | |  |  |  | | --- | --- | --- | | S.No | Particulars | Rs | | 1. | Supply of eco-friendly materials to Mr B (after subsidy from the NGO) | 85,34,000 | | 2. | Tax levied by Municipal corporation | 20% | | 3. | Packing charges | 35,500 | | 4. | Subsidy received from an NGO | 16,000 | | 5. | Discount on prompt payment (mentioned in the invoice) | 6% |   Compute the value of supply from the following details of A Ltd: | | CO3 | AN | 10 |
| **(OR)** | | | | | |
| 9. | List out Export procedure and explain briefly. | | CO4 | U | 10 |
| 10. | Briefly explain the eligible conditions to avail ITC. | | CO5 | A | 10 |
| **(OR)** | | | | | |
| 11. | List out and explain some of the additional customs duty. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | John & Co. is engaged in the manufacture of heavy machinery, It procured the following items during the month of July and paid GST. The details of inward supply and the respective amount of GST are given below.   1. Electrical transformers to be used in the manufacturing process - Rs.8,20,000 2. Trucks used for the transport of raw material -Rs.4,00,000 3. Raw material – Rs.4,00,000 4. Confectionery items for consumption of employees working in the factory. These items were supplied free of cost to the employees in lieu of services rendered by them to the manufacturer in the course of employment.   Determine the amount of ITC available with John & Co, for the month of July by giving necessary explanations for treatment of various items, after considering the following points.   1. All the conditions necessary for availing the ITC have been fulfilled.   John & Co is not eligible for any threshold exemption. | CO2 | A | 10 |
|  | b. | Mr. sanjay purchased goods Rs.4,00,000 locally, He sold the goods locally for Rs.2,50,000.He paid legal fees of Rs.6000,storage cost Rs.6000,Transportation cost Rs. 6000, Wages Rs.6000,other manufacturing expenses Rs.7000. He purchased furniture for his office for Rs.13,000. If CGST and SGST rates are 12% each, calculate net GST payable. | CO2 | AN | 10 |
| 13. | a. | Briefly explain Import procedures. | CO6 | U | 10 |
|  | b. | Explain the essential conditions to determine time of supply. | CO6 | R | 10 |
| 14. |  | Briefly Explain anti dumping duty and countervailing duty. | CO3 | A | 20 |
| 15. |  | Explain the exemptions from educations and Transportation related services. | CO4 | U | 20 |
| 16. |  | List out and explain the various returns required to be filed under GST. | CO5 | R | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | To Understand the overview of GST and its scope. |
| CO2 | To Remember GST Business Process and Returns. |
| CO3 | To Develop Statements on Customs duty Fill necessary forms. |
| CO4 | To Evaluate the Assessment procedures of Firms. |
| CO5 | To Analyze the Procedure on Assessment of Companies. |
| CO6 | To Apply the Procedures in all the above five units. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 10 | - | - | - | - | - | 10 |
| CO2 | - | - | 30 | 20 | - | - | 50 |
| CO3 | - | - | 20 | 10 | - | - | 30 |
| CO4 | - | 30 | - | - | - | - | 30 |
| CO5 | 20 | - | 10 | - | - | - | 30 |
| CO6 | - | 20 | - | - | - | - | 20 |
|  | | | | | | | **170** |



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| **Course Code** | **17BB2014** | **Duration** | **3hrs** |
| **Course Name** | **FINANCIAL MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define Financial decision. | | | CO1 | | U | | 2 |
| 2. | Define capital structure. | | | CO2 | | R | | 2 |
| 3. | State and explain the term financial leverage. | | | CO3 | | U | | 2 |
| 4. | Define capital budgeting. | | | CO4 | | R | | 2 |
| 5. | Define working capital. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Explain the objectives of financial management | | | CO1 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Write a note on classification of cost of capital | | | CO2 | | R | | 10 |
| 8. | Suresh ltd gives you the following income statement for the year ended 31st March 2023.Calculate the financial, operating and combined leverages of the company and comment on its risk   |  |  | | --- | --- | | Sales | 10,50,000 | | Variable cost | 7,67,000 | | Fixed cost | 75,000 | | Interest | 1,10,000 | | Tax | 30% | | | | CO3 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Three Investment projects have the following net cash flows. Decide which of them should be accepted using the (i) payback period method (ii) post pay-back profitability   |  |  |  |  | | --- | --- | --- | --- | | YEAR | MACHINE A | MACHINE B | MACHINE C | | Initial investment | 10000 | 15000 | 20000 | | 1 | 5000 | 5000 | 10000 | | 2 | 5000 | 5000 | 15000 | | 3 | 20000 | 5000 | 4000 | | 4 | 1000 | 10000 | 2000 | | 5 | 1000 | 5000 | 3000 | | | | CO4 | | A | | 10 |
| 10. | The board of directors of Aravind Mills limited request you to prepare a statement showing the working capital requirements for a level of activity of 30,000 units of output for the year. The cost structure for the company’s product for the above mentioned activity level is given below.  Cost per Unit (Rs.)  Raw materials 20  Direct labour 5  Overheads 15  Total 40  Profit 10  Selling price 50  (a) Past experience indicates that raw materials are held in stock, on an average for 2 months.  (b) Work in progress (100% complete in regard to materials and 50% for labour and overheads) will be half a month’s production.  (c) Finished goods are in stock on an average for 1 month.  (d) Credit allowed to suppliers: 1 month.  (e) Credit allowed to debtors: 2 months. (f) A minimum cash balance of Rs 25,000 is expected to be maintained. Prepare a statement of working capital requirements. | | | CO5 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Critically examine the Gordon growth model of dividend policy | | | CO6 | | E | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Explain the role of senior financial manager in the current scenario | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Discuss in detail the various methods capital budgeting decision | CO4 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | XYZ Ltd. which is expecting the EBIT of Rs.1,50,000 per annum on an investment Rs.5,00,000, is considering the finalization of the capital structure or the financial plan.  The company has access to raise funds of varying amounts by issuing equity share capital, 12% preference share and 10% debenture or any combination thereof.  Suppose, it analyzes the following three options to raise the required funds of Rs.5,00,000.  1.   By issuing equity share capital at par.  2.   50% funds by equity share capital and 50% funds by debentures  3.   50% funds by equity share capital, 25% by preference shares and 25% by issue of 10% debentures.  Assuming that ABC Ltd. belongs to 50% tax bracket, which financial plan should be recommended and why? | CO3 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Discuss the factors determining the working capital requirements of a company | CO4 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | From the following information calculate the net present value and profitability Index of the two projects and suggest which of the two projects should be accepted assuming a discount rate of 10%.   |  |  |  | | --- | --- | --- | | **Particulars** | **Project A** | **Project B** | | Initial investment | Rs.20,000 | Rs.30,000 | | Estimated life | 5 Years | 5 Years | | Scrap value | Rs. 1,000 | Rs. 2,000 | | cash flows are as follows | | | | Year 1 | 5000 | 20000 | | Year 2 | 10000 | 10000 | | Year 3 | 10000 | 5000 | | Year 4 | 3000 | 3000 | | Year 5 | 2000 | 2000 |   The discount rate @ 10% are   |  |  | | --- | --- | | Year | Discount rate @ 10% | | 1 | 0.91 | | 2 | 0.83 | | 3 | 0.75 | | 4 | 0.68 | | 5 | 0.62 | | CO6 | | E | | 20 | |
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**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Analyze the financial requirements. |
| CO2 | Apply cost of raising finance. |
| CO3 | Analyze the financial stability with the help of EBIT and EPS analysis. |
| CO4 | Demonstrate independent decision-making skills with respect to investment decisions. |
| CO5 | Relate working capital and its determinants in financial decisions. |
| CO6 | Demonstrate capital decision making using capital budgeting. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | - | 32 | - | - | - | - | 32 |
| CO2 | 32 | - | - | - | - | - | 32 |
| CO3 | - | 2 | 30 | - | - | - | 32 |
| CO4 | 2 | - | 10 | 20 | - | - | 32 |
| CO5 | 2 | - | - | 10 | 20 | - | 32 |
| CO6 | - | - | - | - | 10 | - | 10 |
| Total | 36 | 34 | 40 | 30 | 30 | - | **170** |



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| **Course Code** | **17BB2016** | **Duration** | **3hrs** |
| **Course Name** | **OFFICE MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Write a short note on Centralization. | | CO1 | U | 2 |
| 2. | Write a note on communication. | | CO2 | R | 2 |
| 3. | What is an office correspondence? | | CO4 | A | 2 |
| 4. | Explain the role of technology in modern office management. | | CO3 | U | 2 |
| 5. | What is the importance of time management in office management? | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | What are the key components of an effective office management system? Explain in detail. | | CO1 | R | 10 |
| **(OR)** | | | | | |
| 7. | How do you manage conflicts and ensure a harmonious workplace in an office environment? Discuss the different conflict resolution strategies that can be used. | | CO2 | U | 10 |
| 8. | Discuss the importance of effective record management in office administration. What are the key elements of record management? | | CO3 | An | 10 |
| **(OR)** | | | | | |
| 9. | Discuss the different types of reports commonly used in office administration in detail. | | CO4 | E | 10 |
| 10. | Explain the concept of employee motivation and its importance in office management. | | CO5 | A | 10 |
| **(OR)** | | | | | |
| 11. | Explain the role of office culture in promoting a positive work environment. What are some strategies for creating a positive office culture? | | CO6 | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain the importance of office organization and management. | CO1 | R | 20 |
|  |  |  |  |  |  |
| 13. |  | How do you establish and maintain effective communication channels in an office environment? Discuss the different types of communication channels and their benefits and drawbacks. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Discuss the different types of office correspondence, including internal and external correspondence. What are some key considerations when drafting different types of correspondence? | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | Explain in detail the characteristics of sound office system & procedures and list down its advantages. | CO4 | E | 20 |
|  |  |  |  |  |  |
| 16. | a. | Discuss the role of employee performance evaluation in office management. | CO6 | A | 10 |
| b. | What are some key performance metrics that can be used to evaluate employee performance? | CO6 | An | 10 |
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**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Understanding the basics of office. |
| CO2 | Demonstrate the importance of communication. |
| CO3 | Develop skills in office systems and procedures. |
| CO4 | Appreciate the organized way of functioning in office. |
| CO5 | Gain insight into systems and procedures. |
| CO6 | Firsthand knowledge about office environment. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 30 | 2 |  |  |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 |  | 2 | 20 | 10 |  |  | 32 |
| CO4 |  |  | 2 |  | 30 |  | 32 |
| CO5 | 2 |  | 10 |  |  |  | 12 |
| CO6 |  |  | 10 | 10 | 10 |  | 30 |
|  | | | | | | | **170** |



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| **Course Code** | **17BB2018** | **Duration** | **3hrs** |
| **Course Name** | **PRINCIPLES OF INSURANCE** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define Insurance. | | | CO1 | | U | | 2 |
| 2. | Explain Insurable Interest. | | | CO2 | | R | | 2 |
| 3. | What is Coinsurance? | | | CO3 | | An | | 2 |
| 4. | Define Ombudsmen. | | | CO4 | | A | | 2 |
| 5. | Explain Risk Management. | | | CO5 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Briefly discuss the History of Insurance. | | | CO1 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Explain the Classification of Risk. | | | CO2 | | U | | 10 |
| 8. | Explain Insurance is a Social Security with suitable examples. | | | CO3 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Briefly discuss the Principles of Marine Insurance. | | | CO4 | | U | | 10 |
| 10. | Enumerate the Claim Settlement Procedure. | | | CO5 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Write a short notes on:   1. Nomination 2. Surrender Value 3. Franchise 4. Solatium Fund | | | CO6 | | An | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Briefly discuss the Principles of Life insurance, with suitable examples. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | What is Non- Life Insurance? Briefly discuss the Importance of Non- Life insurance with suitable examples. | CO2 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | Briefly discuss the duties and responsibilities of IRDA. | CO3 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Briefly explain insurance is a social security. | CO4 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Briefly discuss the Consumer Protection Act, 1986. | CO6 | | U | | 10 | |
|  | b. | Explain IRDA Act 1999. | CO6 | | U | | 10 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | After completing this course, the student should be able to: |
| CO2 | Apply the fundamental insurance concepts. |
| CO3 | Analyze types of Life Insurance. |
| CO4 | Analyze types of General insurance policies in vogue. |
| CO5 | Demonstrate the utility of insurance as against specific risks. |
| CO6 | Relate the implications of insurance & regulatory authorities. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 10 | 22 |  |  |  |  | 32 |
| CO2 | 22 | 10 |  |  |  |  | 32 |
| CO3 |  |  | 10 | 22 |  |  | 32 |
| CO4 |  | 10 | 22 |  |  |  | 32 |
| CO5 |  | 2 |  | 10 |  |  | 12 |
| CO6 |  | 20 |  | 10 |  |  | 30 |
|  | | | | | | | 170 |



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| **Course Code** | **17BB2019** | **Duration :** | **3hrs** |
| **Course Name** | **INVESTMENT MANAGEMENT** | **Max. Marks :** | **100** |

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| **Q. No.** | **Questions** | **CO/BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | |
| 1. | Explain capital market. | CO1 / R | 2 |
| 2. | Classify the types of Risk and return | CO 2 / U | 2 |
| 3. | If a client buy shares worth Rs. 1,25,000 and sells shares worth Rs. 1,75,000 through a broker, then the maximum brokerage payable to him is --------- . | CO3 / A | 2 |
| 4. | A portfolio contain securities with the expected return as follows:   |  |  |  | | --- | --- | --- | | **Security** | **Probability** | **Return** | | **Deposit** | **50** | **10** | | **Stocks** | **60** | **17** | | **land** | **30** | **10** |   What will be the expected return of the portfolio? | CO4 / A | 2 |
| 5. | Explain the term Diversification of fund. | CO5 / R | 2 |

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| **PART – B (3 X 10 = 30 MARKS)**  **(either or type)** | | | |
| 6. | Summarize the various terms used in stock exchange. | CO1 / U | 10 |
|  | **(OR)** | |  |
| 7. | Enumerate the mode of raising funds in stock exchange. | CO 2 / A | 10 |
|  |  | |  |
| 8. | Explain the types of Bonds and its features. | CO 3 / R | 10 |
|  | **(OR)** | |  |
| 9. | Explain the CAPM. How does it help in the estimation of expected return of a security? | CO4 / A | 10 |
|  |  | |  |
| 10. | Discuss the features of Equity shares, Preference shares and Debentures in details. | CO 5 / U | 10 |
|  | **(OR)** | |  |
| 11. | Describe the most common types of Macroeconomic imbalances. | CO5 / U | 10 |

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| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three out of five Questions)** | | | | |
| 12. | a. | Explain the classification of financial products. | CO1 / R | 10 |
| b. | Explain the role of SEBI in Capital Markets. | CO 1 / R | 10 |
|  | | | | |
| 13. | a. | The risk-free rate of return is 3.5% and the market risk premium is 7.5%. What is the expected rate of return on a stock with a beta of 1.28? | CO2 / U | 10 |
| b. | Summarize Markowitz Theory of Portfolio Management. | CO2 / U | 10 |
|  |  |  | |  |
| 14. | a. | Calculate the value 5 years hence of a deposit of Rs. 1,000 made today if the interest rate is 8% (compounded annually). | CO3 / E | 10 |
| b. | Sketch the Technical Analysis Elliott Wave Theory for Financial Trading. | CO 3 / A | 10 |
|  | | | | |
| 15. | a. | Distinguish between Security analysis and Portfolio analysis | CO4 / An | 5 |
| b. | Explain the limitations of macroeconomics as a branch of economics. | CO 4 / R | 15 |
|  |  |  | |  |
| 16. | a. | Critically examine the types of Mutual fund in details. | CO 5 / E | 10 |
| b. | Discuss the structure the Mutual Fund in India. | CO 5 / R | 10 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Distinguish the various investment avenues. |
| CO2 | Articulate the basics of investment principles. |
| CO3 | Demonstrate the relevance of security analysis and portfolio management. |
| CO4 | Develop the skill in developing investment portfolios. |
| CO5 | Apply knowledge in constructing and analyzing a portfolio. |
|  |  |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 22 | 10 |  |  |  |  | 32 |
| CO2 |  | 22 | 10 |  |  |  | 32 |
| CO3 | 10 |  | 12 |  | 10 |  | 32 |
| CO4 | 15 |  | 7 | 10 |  |  | 32 |
| CO5 | 12 | 20 |  |  | 10 |  | 42 |
|  |  |  |  |  |  |  |  |
|  | | | | | | | **100** |



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| **Course Code** | **17BB2022** | **Duration** | **3hrs** |
| **Course Name** | **SERVICES MARKETING** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Write a short note on Services Marketing. | | CO1 | U | 2 |
| 2. | How can you differentiate between a product and a service? | | CO2 | R | 2 |
| 3. | Define the term market segmenting. | | CO3 | R | 2 |
| 4. | State some primary principles of service marketing. | | CO4 | R | 2 |
| 5. | Discuss the meaning of external marketing. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the differences between internal and external orientation services. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Define marketing mix? Explain the 7p’s of marketing mix. | | CO2 | U | 10 |
| 8. | Briefly explain about customer relation in service marketing. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Figure out the service life cycle with proper real time examples. | | CO4 | U | 10 |
| 10. | Examine the major issues and challenges of service marketing in India. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Identify and explain the types of services in services marketing. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Discuss the service Characteristics. Explain the challenges of the service characteristics in service marketing. | CO1 | U | 20 |
| 13. |  | Define Service quality gaps and what are techniques do you use resolve this gap-comment. | CO2 | U | 20 |
| 14. |  | Tourism plays a important role in nations economy. What strategies would you suggest for the growth of tourism service marketing? | CO3 | A | 20 |
| 15. |  | Write about Internal marketing. Develop a step-by-step procedure for institution internal marketing for the health department of your state. | CO4 | An | 20 |
| 16. |  | Describe the strategies you use to develop the service quality-give your comment. | CO5 | R | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
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|  | **COURSE OUTCOMES** |
| CO1 | To remember the significance of services marketing in the global economy. |
| CO2 | To understand segmenting and targeting of services. |
| CO3 | To apply the positioning of services in today’s context. |
| CO4 | To analysis expectations of customers and know how to translate this knowledge into genuine value for customers in services marketing. |
| CO5 | To Evaluate service quality dimensions and its gaps in business. |
| CO6 | To create the current research trends in services marketing and management. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 |  | 10 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 | 10 |  | 20 |  |  | 32 |
| CO5 | 20 | 2 |  | 10 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |



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| **Course Code** | **17BC2010 / 16BB2003 / 17BB2003** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS COMMUNICATION** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define the term “Business”. | | | CO1 | | R | | 2 |
| 2. | Define the term “oral communication”. | | | CO1 | | R | | 2 |
| 3. | Define the term “Business Communication. | | | CO1 | | R | | 2 |
| 4. | Define the term “written communication. | | | CO1 | | R | | 2 |
| 5. | Define Report writing. | | | CO1 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Explain the significance of business communication. | | | CO2 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Explain the Pros and cons of Oral communication. | | | CO2 | | A | | 10 |
| 8. | Explain the Different barriers of business communication | | | CO3 | | AN | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Explain the term “Reference Letters” | | | CO4 | | U | | 10 |
| 10. | Explain the essential features of communication. | | | CO5 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Explain the various agendas of annual report. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Briefly explain the Methods and forms of communication. | CO2 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Briefly explain the different channels of communication. | CO6 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | Briefly explain the various process of communication. | CO3 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Briefly explain the role of technology in communication. | CO4 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | Briefly explain the benefits of technology based communication. | CO5 | | R | | 20 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To Understand the overview of GST and its scope. |
| CO2 | To Remember GST Business Process and Returns. |
| CO3 | To Develop Statements on Customs duty Fill necessary forms. |
| CO4 | To Evaluate the Assessment procedures of Firms. |
| CO5 | To Analyze the Procedure on Assessment of Companies. |
| CO6 | To Apply the Procedures in all the above five units. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 10 | - | - | - | - | - | 10 |
| CO2 | - | - | 30 | - | - | - | 30 |
| CO3 | - | - | 20 | 20 | - | - | 40 |
| CO4 | - | 30 | - | - | - | - | 30 |
| CO5 | 20 | - | 20 | - | - | - | 40 |
| CO6 | - | 20 | - | - | - | - | 20 |
|  | | | | | | | **170** |



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| --- | --- | --- | --- |
| **Course Code** | **17BC2021/17BB2011** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS RESEARCH METHODS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Write a short note on Research. | | | CO1 | U | 2 |
| 2. | Write a note on research design. | | | CO2 | R | 2 |
| 3. | What are the kinds of Data? | | | CO3 | R | 2 |
| 4. | What is Data Analysis? | | | CO4 | R | 2 |
| 5. | List down the types of report. | | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Discuss the essential criteria of a good research. | | | CO1 | A | 10 |
|  | **(OR)** | | |  |  |  |
| 7. | Highlight the importance of research. | | | CO2 | U | 10 |
| 8. | Explain the types of research design and the features of a good research design. | | | CO3 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 9. | Explain the types of data analysis. | | | CO4 | R | 10 |
| 10. | Discuss the importance of report writing. | | | CO5 | A | 10 |
|  | **(OR)** | | |  |  |  |
| 11. | Explain the steps in report writing. | | | CO5 | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | |  | Briefly discuss the various types of research. | CO1 | R | 20 |
|  | |  |  |  |  |  |
| 13. | | a. | List down the types of research design. | CO2 | U | 10 |
|  | | b. | Write a note on Quantitative and Qualitative research. | CO2 | U | 10 |
|  | |  |  |  |  |  |
| 14. | |  | What do you mean by questionnaire? Describe in detail the types and sequencing of questions involved in the questionnaire. | CO3 | A | 20 |
|  | |  |  |  |  |  |
| 15. | |  | Explain the steps of chi-square testing. | CO4 | A | 20 |
|  | |  |  |  |  |  |
| 16. | | a. | Discuss the importance of report writing. | CO5 | An | 10 |
|  | | b. | Explain in detail the method of writing bibliography and reference. | CO5 | An | 10 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Understand the core concepts in business research. |
| CO2 | Know about the various types of research methods. |
| CO3 | Identify and use the appropriate research design. |
| CO4 | Get a comprehensive idea on the research process. |
| CO5 | Gain knowledge on the application and importance of business research. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 20 | 2 | 10 |  |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 |  | 30 |  |  |  | 32 |
| CO5 | 10 | 2 | 10 | 20 |  |  | 42 |
|  | | | | | | | **170** |



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| **Course Code:** | **20BC2005** | **Duration :** | **3hrs** |
| **Course Name:** | **FINANCIAL ACCOUNTING -II** | **Max. Marks :** | **100** |

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| --- | --- | --- | --- |
| **Q. No.** | **Questions** | **CO/BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | |
| 1. | Name Single Entry system. | CO1 / R | 2 |
| 2. | State about consignment. | CO2 / R | 2 |
| 3. | Explain Joint venture. | CO 3 / U | 2 |
| 4. | Analyse Royalty accounts. | CO4 / An | 2 |
| 5. | Criticise Hire purchase. | CO5 / C | 2 |

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| --- | --- | --- | --- |
| **PART – B (3 X 10 = 30 MARKS)**  **(either or type)** | | | |
| 6. | Describe the differences between sales and consignment. | CO 1 / R | 10 |
|  | **(OR)** | |  |
| 7. | Demonstrate Y consigns goods to X valued at 8000 cost price. Expenses incurred by Y are: freight 40; insurance 100; cartage 20.Commission is allowed at 5% on sales. An advance of 5000 is made by the consignee. X incurs the following expenses: duty 80; cartage inward 40; advertising 200; and cash sales amounted to 7600. At balance date one-quarter of the goods are unsold. Calculate the value of unsold goods. | CO2 / U | 10 |
|  |  | |  |
| 8. | A acquired on 1st January, 20X1 a machine under a Hire-Purchase agreement which provides for 5 half-yearly instalments of ` 6,000 each, the first instalment being due on 1st July, 20X1. Assuming that the applicable rate of interest is 10 per cent per annum, calculate the cash value of the machine. All working should form part of the answer. | CO3 / U | 10 |
|  | **(OR)** | |  |
| 9. | Compose the Karnataka Minerals Ltd acquired a lease from a landlord for the purpose of extracting ore. It was agreed that the company should pay Rs 12 per ton of ore raised subject to minimum rent of Rs 36,000 a year and that the short working could be recouped in the first 3 years. The output raised for the first four years was  Year Production  2016-2017 1750  2017-2018 2750  2018-2019 3750  2019-2020 4750  Write up the Analytical Table only. | CO4 / C | 10 |
|  |  | |  |
| 10. | Point out on Following information of an accounting year is given: Opening Capital ₹ 60,000; Drawings ₹ 5,000; Capital added during the year ₹ 10,000 and Closing Capital ₹ 90,000. Calculate the Profit or Loss for the year. | CO 5 / A | 10 |
|  | **(OR)** | |  |
| 11. | Write short notes on:  a) Average clause  b) Salvage value of stock  c) Memorandum Trading account | CO6 / C | 10 |

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| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three out of five Questions)** | | | | |
| 12. |  | Aju stores of Jaffna consigned on 1st January, 2010, 50 cases of goods at Lkr.200 each to Riyash Traders of Warakkapola for sale on commission at 10% on gross sales. Aju stores paid Lkr.500 for packing, freight and insurance. Riyash Traders took delivery of the goods on 11th January, 2010, after accepting a 15 days bill for Lkr. 5,000 and paid Lkr. 150 for carriage. They sold 40 cases of goods @ Lkr. 250 and balance for Lkr. 260 each. Their sales expenses amounted to Lkr. 200. On 31st January, 2005, Riyash Traders forwarded an account sale together with a draft for the balance.  Prepare account sales rendered by Riyash Traders. and also give journal entries in the books of Aju stores | CO1 / A | 20 |
|  | | | | |
| 13. |  | Point out Features of Hire purchase agreement. | CO2 / A | 20 |
|  |  |  | |  |
| 14. |  | Analyse S.K. Collieries Co. Ltd. took from M/s Bihari Bros, a lease of a coal field for a period of 25 years from 1st April, 2007 on a royalty of Rs 25 per tonne of coal extracted with a Dead Rent of Rs 2,20,000 a year with power to recoup short-workings during the first five years of the lease. The company closes its books of account on 31st March every year.  The output in the first five years of the lease was as follows:  https://www.yourarticlelibrary.com/wp-content/uploads/2016/03/clip_image006_thumb2_thumb-10.jpg  (a) Pass journal entries for all the transactions relating to royalties for the five years in the books of S.K. Collieries C. Ltd. | CO3 / An | 20 |
|  | | | | |
| 15. |  | Write Ram Prashad keeps his books on Single Entry System and from them and the particulars supplied, the following figures were gathered together on 31st March, 2018:  Book Debts ₹ 10,000; Cash in Hand ₹ 510; Stock-in-Trade (estimated) ₹ 6,000; Furniture and Fittings ₹ 1,200; Trade Creditors ₹ 4,000; Bank Overdraft ₹ 1,000; Ram Prashad stated that he started business on 1st April with cash ₹ 6000 paid into bank but stocks valued at ₹ 4,000. During the year he estimated his drawings to be ₹ 2,400. You are required to prepare the statement, showing the profit for the year, after writing off 10% for Depreciation on Furniture and Fittings. | CO4/C | 20 |
|  |  |  | |  |
| 16. |  | Explain the. A fire occurred on 15th December, 2011 in the premises of D Co. Ltd. From the following figures, calculate the amount of claim to be lodged with the insurance company for loss of stock:  **https://www.yourarticlelibrary.com/wp-content/uploads/2016/03/clip_image009_thumb2-11.jpg** | CO5 / U | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
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|  | **COURSE OUTCOMES** |
| CO1 | Prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system. |
| CO2 | Start and close the consignment accounts ascertain abnormal loss |
| CO3 | Understand and prepare Joint ventures accounts and ascertain profits/losses |
| CO4 | Calculate royalty, and prepare ledger accounts to record royalty related transactions |
| CO5 | Calculate interest under various scenarios for hire purchase and instalment transactions. |
| CO6 | Understand the preparation of statement of fire insurance claim with average clause application |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 12 |  | 20 |  |  |  | 32 |
| CO2 | 2 | 10 | 20 |  |  |  | 32 |
| CO3 |  | 12 |  | 20 |  |  | 32 |
| CO4 |  |  |  | 2 |  | 30 | 32 |
| CO5 |  | 20 | 10 |  |  | 2 | 32 |
| CO6 |  |  |  |  |  | 10 | 10 |
| Total | 14 | 42 | 50 | 22 | - | 42 | 170 |



|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **20BC2007** | **Duration** | **3hrs** |
| **Course Name** | **COMPANY LAW AND SECRETARIAL PRACTICE** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define Company. | | | CO1 | | U | | 2 |
| 2. | Explain Prospectus. | | | CO2 | | R | | 2 |
| 3. | Describe the Code of conduct. | | | CO3 | | An | | 2 |
| 4. | Write a short note on Agenda. | | | CO4 | | A | | 2 |
| 5. | State the causes of Winding Up. | | | CO5 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Discuss in detail the duties of a Company Secretary. | | | CO1 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Briefly explain the contents of Memorandum of Association. | | | CO2 | | U | | 10 |
| 8. | Enumerate the Duties and responsibilities of Directors. | | | CO3 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Briefly discuss the Legal provisions of conducting the company meetings. | | | CO4 | | U | | 10 |
| 10. | Elucidate the elements of Corporate Governance. | | | CO5 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Enumerate the powers of National Company Law Tribunal (NCLT). | | | CO6 | | An | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Explain in detail the characteristics of the company. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Elucidate the contents of Articles of Association. | CO2 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | Discuss in detail the role of company secretary in company management. | CO3 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Define Company Meeting. Briefly discuss the Kinds of Meetings. | CO4 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | Enumerate the various modes of Winding up a company. | CO6 | | U | | 20 | |
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**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Demonstrate comprehensive and accurate knowledge and understanding of company law. |
| CO2 | Understanding about different business organizations and comprehend importance of company form of business organization with its incorporation and administration. |
| CO3 | Understand the Process and laws pertaining to practice of Company Law and the role of Company Secretary. |
| CO4 | Apply the legal formalities in conducting various company meetings. |
| CO5 | Organize to enforce proper performance of duties by company management. |
| CO6 | Develop skills in creative thinking to identify appropriate legal and practical responses to legal issues. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 10 | 22 |  |  |  |  | 32 |
| CO2 | 22 | 10 |  |  |  |  | 32 |
| CO3 |  |  | 10 | 22 |  |  | 32 |
| CO4 |  | 10 | 22 |  |  |  | 32 |
| CO5 |  | 2 |  | 10 |  |  | 12 |
| CO6 |  | 20 |  | 10 |  |  | 30 |
|  | | | | | | | **170** |



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| **Course Code** | **20BC2008** | **Duration** | **3hrs** |
| **Course Name** | **CORPORATE LAWS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Which of the following statements best describes the function of a legal system?   1. Protection of individual rights and liberties 2. Maintenance of public order 3. Conferral of obligations 4. All of the options given are correct | | CO1 | U | 2 |
| 2. | List out the types of Civil Law. | | CO2 | A | 2 |
| 3. | A saves B’s goods from fire. Can A demand for his services? | | CO3 | E | 2 |
| 4. | Explain the Law of Tort and Negligence. | | CO4 | An | 2 |
| 5. | Employees Provident Fund and Miscellaneous Provisions Act, 1952 is applied to establishments employing not less than --------- employees \_\_\_\_\_\_\_ | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Distinguish between Civil law and Criminal law. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Elaborate the parties to the contract and their intent to create contractual obligations. | | CO2 | U | 10 |
| 8. | Define sole proprietorship. Explain its advantages and disadvantages. | | CO3 | R | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Discuss Corporate Fraudulent and Criminal Behavior with a case study. | | CO4 | A | 10 |
| 10. | Define Contract of Sale. Elaborate the nature of the contract of sale. | | CO5 | R | 10 |
|  | **(OR)** | |  |  |  |
| 11. | ‘Ravi wants to buy a chocolate. As an aware customer how can he be sure about the quality of chocolate he plans to buy’? | | CO6 | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Define Law. What are the main classifications of law? | CO1 | R | 20 |
| 13. |  | Discuss the essential elements of a valid contract with case studies. | CO2 | A | 20 |
| 14. |  | Explain partnership deed. Also, discuss the rights and duties of partners | CO3 | U | 20 |
| 15. |  | Explain the Memorandum of Association, Conditions, Clauses and Doctrine of Ultra vires. | CO4 | An | 20 |
| 16. |  | Elaborate the rights and duties of an employee in an organization. | CO6 | C | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | To Understand the draft of agreement related to business transaction. |
| CO2 | To Remember guidelines for filing complaint before consumer dispute redressal forum. |
| CO3 | To Develop a draft relating to resolution of dispute by ADR. |
| CO4 | To Evaluate the various Insolvency procedures alternatives |
| CO5 | To Analyze the Jurisdiction and Powers of dispute redressal agencies |
| CO6 | To Apply and appraise the content of Employment contract |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 20 | 2 |  | 10 |  |  | 32 |
| CO2 |  | 10 | 22 |  |  |  | 32 |
| CO3 | 10 | 20 |  |  | 2 |  | 30 |
| CO4 | 2 |  | 10 | 22 |  |  | 34 |
| CO5 | 12 |  |  |  |  | 20 | 32 |
| CO6 |  |  |  |  | 10 |  | 10 |
|  | | | | | | | **170** |



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| **Course Code** | **20BC2009** | **Duration** | **3hrs** |
| **Course Name** | **ADVANCED ACCOUNTING** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Name the two fundamental qualitative characteristics as per The conceptual framework. | | | CO1 | R | 2 |
| 2. | Define (a) Carrying Amount and (b) Recoverable Amount. | | | CO2 | R | 2 |
| 3. | The Initial value of a machinery is Rs.15,00,000/-. Its useful life period is 10 years. The estimated residual value is Rs.2,00,000. Calculate the depreciation to be charged under Straight Line Method. | | | CO3 | A | 2 |
| 4. | Alpha ltd acquired 100% shares in Beta Ltd for a consideration of Rs.120 Crores. The fair value of net assets of Beta Ltd on the date of acquisition was Rs.105 Crores. Caculate Goodwill or Gain on Purchase as applicable. | | | CO4 | A | 2 |
| 5. | 1. A Ltd acquired 4000 out of 10000 equity shares in B Ltd. 2. A ltd acquired 5100 out of 10000 equity shares in C Ltd   Which entity is the subsidiary of A Ltd ? State the reason. | | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Name any five users of financial statements and explain what do they need to know from the financial statements of an entity. | | | CO1 | U | 10 |
|  | **(OR)** | | |  |  |  |
| 7. | The following information relates to three assets held by a company (Amount in Rs in lacs):   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  | Asset A | Asset B | Asset C | Asset D | Asset E | | Carrying Amount | 100 | 50 | 40 | 120 | 75 | | Value in use | 80 | 60 | 35 | 125 | 80 | | Fair value less cost to sell | 90 | 65 | 30 | 130 | 85 |  * + 1. Calculate the recoverable amount of each asset     2. Identify the impairment loss if any for each asset | | | CO2 | A | 10 |
| 8. | From the following information calculate  (i) Current Ratio (ii) Liquidity Ratio (iii) Debt Equity Ratio  Inventories Rs.1,50,000  Trade receivables Rs.2,50,000  Cash and cash equivalents Rs.1,00,000  Trade payables 2,00,000  Bank Term Loan Rs.2,00,000  Equity Share Capital Rs.6,00,000  Retained Earnings Rs.2,00,000 | | | CO3 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 9. | Guy Ltd. purchased a used delivery van for Rs.6,00,000 on 1st July , 2020. The van is expected to last for three years and have a residual value of Rs.60,000. The company’s yearend is December 31.  **Required:** Calculate the annual depreciation charge and ending carrying value of the asset for each of the following fiscal years using the straight-line method:  a) December 31, 2020 b) December 31, 2021 c) December 31, 2022 d) December 31, 2023 | | | CO4 | A | 10 |
| 10. | J and K are the partner of JK and Co. They have decided to admit L as new partner. So they decided to calculate the good of their firm. Following are the information of JK and Co , a partnership firm.  (i) Average Capital in the business Rs. 7,00,000.  (ii) Net trading profit of the firm for the past three years Rs. 1,47,600; Rs. 1,48,100 and Rs. 1,52,500.  (iii) Rate of Interest expected from capital having regard to the risk involved —18%.  (iv) Goodwill to be valued at 2 years’ purchase  Calculate good will by the following methods   1. Average Profit Method 2. Super Profit Method | | | CO5 | A | 10 |
|  | **(OR)** | | |  |  |  |
| 11. | Explain the following terms related to Group Accounts concept under International Financial Reporting Standards   * + - * 1. Control         2. Parent         3. Subsidiary         4. Associate         5. Significant Influence | | | CO6 | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | | a. | Expand the following   1. IFRS 2. IASB 3. IFRSAC 4. SOPL 5. SFP | CO1 | U | 5 |
|  | | b. | Explain the following (i) The statement of profit or loss and other comprehensive income (ii) Statement of Financial Position (iii) Revaluation Surplus (iv) Retained earnings (v) Disclosure Notes | CO1 | U | 15 |
|  | |  |  |  |  |  |
| 13. | | a. | State the rules set down by IAS 1 classifying i) Current Assets and ii) Current liability | CO2 | A | 10 |
|  | | b. | An oil rig was built in the sea. The cost to be capitalised is likely to include the cost of constructing the asset and the present value of the cost of dismantling it. Cost of construction was Rs.10 lacs. It would cost Rs.4 lacs to remove in 20 years. The interest rates were 5%. The appropriate discount factor at 5% for 20 years is 0.37689.   1. Calculate the initial value of the oil rig 2. Pass journal entry for recognizing the oil rig | CO2 | A | 10 |
|  | |  |  |  |  |  |
| 14. | |  | The following are the summarised Profit & Loss Account and balance sheet of Eureka Company Ltd., for the year ending 31st March, 2015  **PROFIT AND LOSS ACCOUNT**   |  |  |  |  | | --- | --- | --- | --- | | LIABILITIES | Rs. | ASSETS | Rs. | | To Opening stock | 10,850 | By Sales | 90,000 | | To Purchases | 54,525 | By Closing stock | 14,900 | | To Incidental expenses | 2,525 |  |  | | To Gross profit | 37,000 |  |  | |  | 1,04,900 |  | 1,04,900 | | To Expenses | 19,900 | By Gross Profit | 37,000 | | To Net Profit | 18,000 | By Other Income | 900 | | Total | 37,900 |  | 37,900 |   **BALANCE SHEET**   |  |  |  |  | | --- | --- | --- | --- | | LIABILITIES | Rs. | ASSETS | Rs. | | Issued Capital  2,000 equity shares  of`Rs.10 each | 20,000 | Land and building | 15,000 | | Reserves | 9,000 | Plant and machinery | 18,000 | | Profit & Loss Account | 6,000 | Stock in trade | 14,900 | | Bank Term Loan | 10,000 | Sundry debtors | 7,100 | | Current liabilities | 13,000 | Cash and bank balance | 3,000 | |  | 58,000 |  | 58,000 |   You are required to calculate (i) Gross profit ratio; (ii) Net Profit ratio ; (iii) Current Ratio (iv) Liquidity Ratio (v) Stock Turnover Ratio (vi) Debtors Turnover Ratio (vii) Total Asset Turnover Ratio (viii) Stock Holding Period (ix) Debt Collection Period (x) Debt Equity Ratio | CO3 | A | 20 |
|  | |  |  |  |  |  |
| 15. | |  | Zeco acquired Branco on 1 January 2018. At that date Branco’s retained earnings were Rs.15,000. The statements of financial position of Zeco and Branco as at 31st December 2018 were as follows.   |  |  |  | | --- | --- | --- | | **Particulars** | **Zeco**  **(Rs.)** | **Branco**  **(Rs.)** | | **Non current assets:** |  |  | | Property, plant & equipment | 95,000 | 18,000 | | **Investments:** |  |  | | Shares in Branco | 60,000 |  | |  |  |  | | **Current Assets** | 160,000 | 94,000 | |  | **315,000** | **112,000** | | **Equity:** |  |  | | Equity shares 1 each | 65,000 | 20,000 | | Share premium | 35,000 | 10,000 | | Retained earnings | 80,000 | 25,000 | |  |  |  | | **Current liabilities** | 135,000 | 57,000 | |  | **315,000** | **112,000** | |  |  |  |   Prepare the consolidated statement of financial position for the Zeco group as at 31st December 2018 in the following two scenario   1. If Zeco had acquired 100 % stake in Branco 2. If Zeco had acquired 80% stake in Branco | CO5 | A | 20 |
|  | |  |  |  |  |  |
| 16. | | a. | P, Q AND R are partners in a partnership firm. As per the partnership deed, the partners are to be remunerated as under.  The net profits before charging of any salary or commission to any partner is Rs.60,000/- The balance of profits and losses are to be shared by the partners in the ratio of 1:2:2  You are required to prepare the Profit and Loss Appropriation Account and show your workings.  a. P is to be paid salary of Rs.10,000 p.m  b. Q is to be given commission of 10% on net profit before charging any salary or commission due to any partner  c. R is entitled to commission of 10 % on net profit after charging any salary or commission due to any partner | CO6 | A | 10 |
|  | | b. | X and Y were partners sharing profit/losses as 3 : 2. They decided to admit Z as a new partner giving him 1/5th share of future profits. They decided to calculate good will of their firm for admitting the new partner  Calculate   1. New profit sharing ratio of X, Y and Z and 2. Sacrificing ratio of X and Y   What is your answer for the above if the partnership deed is of X and Y was silent about profit sharing ratio.? | CO6 | A | 10 |
|  | |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** | | | | | | | |
| CO1 | To Understand the “a conceptual and regulatory framework”, for financial reporting. | | | | | | | |
| CO2 | To Remember various provisions on transactions in financial statements. | | | | | | | |
| CO3 | To Analyse and interpret financial statements for varied organizations. | | | | | | | |
| CO4 | To Develop and Present financial statements for single entities and business combinations. | | | | | | | |
| CO5 | To Apply and analyse the consolidation under International accounting standards. | | | | | | | |
| CO6 | To Evaluate Partnership admission, retirement and death and dissolution. | | | | | | | |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | | |
| CO / P | | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | |  | 32 |  |  |  |  | 32 |
| CO2 | | 2 | 30 |  |  |  |  | 32 |
| CO3 | |  |  | 22 | 10 |  |  | 32 |
| CO4 | |  |  | 12 |  |  |  | 12 |
| CO5 | |  | 2 |  | 30 |  |  | 32 |
| CO6 | |  |  |  | 30 |  |  | 30 |
|  | | | | | | | | **170** |



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| **Course Code** | **20BC2010** | **Duration** | **3hrs** |
| **Course Name** | **INCOME TAX** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define Previous year. | | | CO1 | U | 2 |
| 2. | Which section explains the exemptions in agricultural income? | | | CO2 | R | 2 |
| 3. | Which section explains the exemptions in leave travel concession?. | | | CO3 | R | 2 |
| 4. | Define casual income and give some example. | | | CO4 | R | 2 |
| 5. | Define Capital Asset. | | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Calculate the gross annual value of Mr. Jiban (resident) from the particulars given below:   1. Municipal value Rs 1,70,000 2. Fair rent Rs 1,80,000 3. Standard rent Rs 1,75,000 4. Annual rent Rs 1,68,000 5. Unrealized rent of the P.Y. Rs 42,000 6. Vacancy period 2 Month | | | CO1 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 7. | Calculate the taxable amount of annual accretion to RPF if following information is provided by Mr. Tejas (resident).   1. Basic salary @ Rs. 20,000 p.m. 2. Commission received by him on the basis of turnover of Rs .6,00,000 @ 10%. 3. Employer’s contribution to RPF @ 15% of salary. 4. Interest credited on 30th June 2020 to RPF balance at 14% is Rs. 50,000. | | | CO2 | U | 10 |
| 8. | Mrs. Harini (resident) an employee of central govt. in Bengaluru submits the following information. Compute the net salary for the A.Y. 2022-23. **(Ignore Alternative Tax Regime under Section 115BAC)**  Basic salary Rs.45,000 per month  DA 30% of basic (60% enters into all retirement benefits)  HRA Rs. 3,600 per month  Annual bonus Rs. 15,000  Entertainment Allowance Rs. 15,000  Rent paid by the Harini is Rs. 72,000 p.a | | | CO3 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 9. | Mr. Joseph purchased a plot in 2004-05 for Rs 3,00,000. It was sold on 15-1-2022 for Rs 25,00,000 and he paid Rs 3,00,000 as brokerage charges. He invested Rs 1,00,000 in NHAI bonds and Rs 2,10,000 in bonds issued by Rural Electrification Corporation Ltd. Compute his taxable capital gain, if CIIS: 2004-05-113; 2021-22-317. | | | CO4 | U | 10 |
| 10. | Explain the basic and additional conditions of residential status and also explain the conditions to determine scope of income. | | | CO5 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 11. | Define Provident fund; explain its various types and taxability. | | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | |  | Mr. Victor furnished the following particulars of his income for the P.Y. 2021-21.   1. Income on German development bonds Rs 70,000 (2/5th is received in India 2. Income from agriculture is Bangladesh (received there but later on Rs 50,000 remitted to India) Rs 1,80,000. 3. Income from property in Sri Lanka received there (Rs 80,000 is used in Sri Lanka and the balance remitted to India) Rs.1,20,000. 4. Income from business Kenya which is controlled from Bengaluru (Rs.18,000 received in Bengaluru) Rs 78,000. 5. Dividend paid by an Indian company received in Canada Rs 1,00,000 6. Past untaxed profit Rs 1,05,000 brought to India during 2021-22. 7. Profit from business in Mysore but controlled from London Rs 72,000. 8. Profit on sale of building in Mangaluru but received in Dubai Rs 1,48,000. 9. Pension (computed) from Indian Company received in London Rs 36,000 10. Gift in cash from a relative received in India Rs 60,000.   Find out Mr. Victor’s Gross Total Income for the A.Y. 2022-23 If he is a)Resident and ordinarily resident, b) Resident but not ordinarily resident and c)Non- resident. | CO1 | An | 20 |
| 13. | | a. | Mr. Surya (age 35 years) is working as assistant in the Marketing Department of TTD Ltd, Bengaluru. His salary income details are as follows:  Basic salary Rs. 15000 p.m.  Dearness Allowance Rs. 5000 p.m.  Dearness Pay Rs. 2000 p.m.  Commission Rs.45000 p.m.  Entertainment Allowance Rs. 700 p.m. (6000 spent on entertainment during the year)  House rent allowance Rs. 7500 p.m. (Rent paid Rs. 9000 p.m.)  Compute taxable salary for the Assessment year 2022-23 . | CO2 | An | 10 |
|  | | b. | Mr. Felix sold his residential house on 1-1-2022 for Rs 45,06,000 which he had purchased in 2001-02 for Rs 2,50,000. He spent 8,000 for sale of the house. He also spent Rs 1,50,000 on the construction of new house and deposited Rs 1,20,000 under capital gains account scheme on 28-3-2022. The CII for 2001-02 and 2021-22 are 100 and 317 respectively. Compute taxable capital gains for the Assessment Year 2022-23. | CO2 | A | 10 |
| 14. | | a. | Agricultural land purchased by Mr. Vishnu (resident) in 2004-05 for Rs. 80,000. Sold for Rs 25,00,000 on 1 6-2021. The assessee purchased another piece of agricultural land on 1-10-2021 for Rs 88,000 and deposited Rs 70,000 on 1-8-2021 in Capital Gains Account Scheme 1988. Find out the Capital Gain chargeable to tax for the assessment year 2022-23. The cost inflation index in 2004-05 was 113 and in2021-22 = 317. | CO3 | An | 10 |
|  | | b. | From the following receipts and payments of Mr. Ruban (resident), compute his taxable income under the head income from other sources: (Ignore Alternative Tax Regime under Section 115BAC)   * Winnings from Madhya Pradesh State Lottery Rs 38,000 * Winnings from horse race Rs 2,000 * Winnings from Rajasthan State Lottery Rs 2,500 * Winnings from horse race Rs 69,000 * Winnings from cross word puzzle Rs 3,500 * Gift received from a friend in London Rs 1,50,000 * Winnings from card games Rs 2,500 * Purchase of lottery tickets Rs 3,000 and payments for betting's in horse race Rs 6,000, Winnings from camel race Rs 30,000. | CO3 | A | 10 |
| 15. | | a. | Sri Narayana has the following investments for the year ended 31-3-2022:   1. Dividend from Indian company Rs 6,000 2. Rs 90,000 in post office savings Bank account which earns the interest @ 5% p.a. 3. Rs 84,000 10% tax free debentures of Mysore Municipal corporation. 4. 14% Karnataka State Electricity Board Bonds Rs 40,000. 5. Rs 50,000 fixed deposits with Canara Bank Mysore at 8% p.a.   Compute the income from sources of Sri Narayana from the above investment for the assessment year 2022-23. | CO4 | An | 10 |
|  | | b. | Write the proforma of income from house property. | CO4 | R | 10 |
| 16. | |  | Write the proforma of income from Long term and short term capital gain. | CO5 | R | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Understand basic Terminologies under Income Tax and chart of perquisites and allowances. |
| CO2 | Remember to make a list of enclosures to be made along with IT returns of salary and income from house property. |
| CO3 | Develop Computation of income tax payable by employees in different companies. |
| CO4 | Collect and fill form 16 and from different heads. |
| CO5 | Analyze the various ways to minimize the tax liabilities. |
| CO6 | Evaluate capital gains tax and exemptions. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | - | 2 | 10 | 20 | - | - | 32 |
| CO2 | 2 | 10 | 10 | 10 | - | - | 32 |
| CO3 | 2 | - | 10 | 20 | - | - | 32 |
| CO4 | 12 | 10 | - | 10 | - | - | 32 |
| CO5 | 30 | 2 | - | - | - | - | 32 |
| CO6 | - | 10 | - | - | - | - | 10 |
|  | 46 | 34 | 30 | 60 | - | - | **170** |



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| **Course Code** | **20BC2012** | **Duration** | **3hrs** |
| **Course Name** | **HIGHER ACCOUNTANCY** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | | **BL** | | | **Marks** | |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | | | |
| 1. | List out the contents of Partnership Deed. | | CO1 | | U | | | 2 | |
| 2. | Define preference shares. | | CO2 | | R | | | 2 | |
| 3. | Define Interim Dividend. | | CO5 | | R | | | 2 | |
| 4. | Write a short note on rebate on bills discounted. | | CO3 | | U | | | 2 | |
| 5. | Define the contract of Insurance. | | CO 6 | | U | | | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | | |
| 6. | Differentiate Realization account from revaluation account. | | CO1 | | | E | | 10 | |
|  | **(OR)** | |  | | |  | |  | |
| 7. | Discuss the provisions regarding the redemption of preference shares as per section 55 of companies Act 2013. | | CO2 | | | U | | 10 | |
| 8. | Discuss the legal provisions regarding the managerial remuneration of a company. | | CO5 | | | U | | 10 | |
|  | **(OR)** | |  | | |  | |  | |
| 9. | Define LLP. Critically examine its applicability in Indian context. | | CO4 | | | An | | 10 | |
| 10. | Discuss the Legal Provisions regarding the Asset Classification and Provisioning in banking companies. | | CO3 | | | U | | 10 | |
|  | **(OR)** | |  | | |  | |  | |
| 11. | Differentiate life Insurance from General Insurance. | | CO6 | | | E | | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | | |
| 12. |  | The balance sheet of a partnership firm of X and Y, who were sharing profits in the ratio of 5: 3 respectively, as on 31st March, 2012 was as follows:  On the above date, Z was admitted on the following terms:  (i) Z would get 1/5th share in the profits.  (ii) Z would pay Rs 1,20,000 as capital and Rs 16,000 for his share of goodwill.  (iii) Machinery would be depreciated by 10% and building would to be appreciated by 30%. A provision for bad debts @ 5% on debtors would be created. An unrecorded liability amounting to X 3,000 for repairs to building would be recorded in the books of account.  (iv) Immediately after Z’s admission, goodwill account would be written off. Thereafter, the capital accounts of the old partners would be adjusted through the necessary current accounts in such a manner that the capital accounts of all the partners would be in their profit showing ratio.  Prepare revaluation account, capital accounts and the initial balance sheet of the new firm. | | CO1 | | | A | | 20 | |
|  |  |  | |  | | |  | |  | |
| 13. |  | Alpa Company was newly formed with an authorized capital of Rs.5,00,000/- divided into 50,000/- shares of Rs.10/- each. On 1st Jan. 2008 the company issued 25,000 shares at a premium of Rs.2/- per share payable as under on Application Rs.2/-, Allotment Rs.5/- (including premium) on Call Rs.5/-. (one month after allotment)  The issue was oversubscribed to the extent of 5,000 shares. The directors went on to allotment on 10th January & on the same date the excess money received on application was returned. All money due on allotment & on calls was received with the following exceptions.   1. Shri Kulkarni who failed to pay the allotment & call money on 100 shares allotted to him, & 2. Mr. Joshi who failed to pay the call money on 200 shares allotted to him.   On 31st March, 2008 the directors Forfeited the shares on which Rs.7/- or less than Rs.7/- (including premium) had been received. They re-issued the shares so Forfeited to Shri Kamat at Rs.10/- per share.  Pass the journal entries (including cash) to record the above in the books of Alpa Company Ltd. | | CO2 | | | A | | 20 | |
|  |  |  | |  | | |  | |  | |
| 14. |  | N.Ltd. decided to redeem their Preference shares 10 premium as on 31st  March 2009. On that date their position was as under Balance sheet as on 31st March 2009  |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs.** | **Assets** | **Rs.** | | 10,000, 9% redeemable Preference Share of Rs.10/- each fully paid  20,000 Equity Share of Rs.10/- each fully paid  Profit & Loss A/c Dividend Equalization  Reserve  10% Debentures Sundry Creditors | 1,00,000  2,00,000  50,000  20,000  1,00,000  35,000 | Fixed Assets Current Assets Investment  Bank Balance. | 2,10,000  1,45,000  1,00,000  50,000 | |  | 5,05,000 |  | 5,05,000 |   In order to facilitate the redemption of Preference share it was decided.   1. Part of Investment to be sold at 10% profit for Rs.55,000/- 2. To finance part of the redemption from company funds, subject to leaving a balance on Profit and Loss A/c of Rs.40,000/- and 3. To issue sufficient numbers of Equity Share of Rs.10/- each at a premium of Rs.2.50 per share to raise the balance fund required.   The Preference shares were redeemed on the due date and issue of Equity shares was fully subscribed.  You are requiring (i) the necessary journal entries to record above transactions (including cash) and (ii) The Balance Sheet after redemption | | CO4 | | | A | | 20 | |
|  |  |  | |  | | |  | |  | |
| 15. |  | From the following information, prepare Profit and Loss A/c of Dimple Bank as on 31-3-2022 : Also give necessary Schedules.   |  |  |  | | --- | --- | --- | | Rs.’000 | Item | Rs.’000 | | 2020-21 |  | 2021-22 | | 14,27 | Interest and Discount | 20,45 | | 1,14 | Income from investment | 1,12 | | 1,55 | Interest on Balances with RBI | 1,77 | | 7,22 | Commission, Exchange and Brokerage | 7,12 | | 12 | Profit on sale of investments | 1,22 | | 6,12 | Interest on Deposits | 8,22 | | 1,27 | Interest to RBI | 1,47 | | 7,27 | Payment to and provision for employees | 8,55 | | 1,58 | Rent, taxes and lighting | 1,79 | | 1,47 | Printing and stationery | 2,12 | | 1,12 | Advertisement and publicity | 98 | | 98 | Depreciation | 98 | | 1,48 | Director’s fees | 2,12 | | 1,10 | Auditor’s fees | 1,10 | | 50 | Law charges | 1,52 | | 48 | Postage, telegrams and telephones | 62 | | 42 | Insurance | 52 | | 57 | Repair & maintenance | 66 |  Other Information: The following items are already adjusted with Interest and Discount (Cr.):   |  |  | | --- | --- | | Tax Provision (’000 `) | 1,48 | | Provision for Doubtful Debts (’000 `) | 92 | | Loss on sale of investments (’000 `) | 12 | | Rebate on Bills discounted (’000 `) | 55 |   (ii)         Appropriations:  25% of profit is transferred to Statutory Reserves  5% of profit is transferred to Revenue Reserve | | CO3 | | | A | | 20 | |
|  |  |  | |  | | |  | |  | |
| 16. |  | The trial balance of MCC Ltd. is shown below for 31 March 2022.Prepare a trading and profit and loss account, as well as a profit and loss appropriation account, for the year ended on 31 March 2022. In addition, prepare a balance sheet for the same date.  **More information is given below.**  The value of stock on 31 March 2022 was $91,500. Depreciation is to be provided at 100% per annum on plant and machinery, as well as at 20% per annum on furniture.  Outstanding liabilities are:   * Wages: Rs.5,200 * Salaries: Rs.1,200 * Rent: Rs.600   The insurance premium includes a sum of Rs.800, being the charge for the quarter ended on 30 June 2022, No dividend payment is proposed and provisions for taxation are not considered necessary  Data Problem 5 | | CO5 | | | A | | 20 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Remember various provisions on Partnership admission, retirement and death and dissolution. |
| CO2 | Understand the issue, forfeiture and reissue of shares. |
| CO3 | Apply the Banking Regulation Act in the preparation of Banking Financial Statements. |
| CO4 | Analyze the pros and cons of LPP. |
| CO5 | Demonstrate importance and impact of IFRS standards in preparing company accounts. |
| CO6 | Evaluate the differences in Life Insurance and General Insurance company’s financial statements. |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | - | 2 | 20 | - | 10 | - | 32 |
| CO2 | 2 | 10 | 20 |  |  | - | 32 |
| CO3 | - | 12 | 20 |  |  | - | 32 |
| CO4 | - | - | 20 | 10 | - | - | 30 |
| CO5 | 2 | 10 | 20 | - | - | - | 32 |
| CO6 | - | 2 | - | - | 10 | - | 12 |
| Total | 4 | 36 | 100 | 10 | 20 | - | 170 |



|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **20BC2013** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS RESEARCH METHODS** | **Max. Marks** | **100** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define Research Design. | | | CO1 | R | 2 |
| 2. | Describe quantitative Research. | | | CO2 | U | 2 |
| 3. | Write about sampling. | | | CO3 | R | 2 |
| 4. | Enumerate coding of Data. | | | CO4 | R | 2 |
| 5. | Describe research report? Explain them in brief. | | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Examine the Criteria of Good Research. | | | CO1 | Ap | 10 |
|  | **(OR)** | | |  |  |  |
| 7. | Point out Scaling techniques. | | | CO2 | An | 10 |
| 8. | Explain sampling and Non –sampling errors with causes. | | | CO3 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 9. | Describe the role of Data processing. | | | CO4 | U | 10 |
| 10. | Explain application of computers in Research. | | | CO5 | C | 10 |
|  | **(OR)** | | |  |  |  |
| 11. | Summarize the layout of a Research report. | | | CO6 | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | |  | Discuss research process. | CO2 | U | 20 |
| 13. | |  | Point out the types of Research design. | CO3 | An | 20 |
| 14. | |  | Summarize techniques involved in a research problem. | CO4 | E | 20 |
| 15. | |  | Examine Presentation of Data in a business Research . | CO5 | Ap | 20 |
| 16. | |  | Explain the stages in writing a report. | CO6 | C | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Understand the core concepts in business research and its types. |
| CO2 | Gain knowledge on the application and importance of business research. |
| CO3 | Get a comprehensive idea on the research process. |
| CO4 | Apply the various methods of data collection techniques. |
| CO5 | Apply basic statistical methods in analysing the data. |
| CO6 | Apply the insight in the preparation of independent research report at the undergraduate level. |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 |  | 10 |  |  |  | 12 |
| CO2 |  | 22 |  | 10 |  |  | 32 |
| CO3 | 2 |  |  | 30 |  |  | 32 |
| CO4 | 2 | 10 |  |  | 20 |  | 32 |
| CO5 |  | 2 | 20 |  | 10 |  | 32 |
| CO6 |  |  |  |  | 10 | 20 | 30 |
|  | 6 | 34 | 30 | 40 | 40 | 20 | **170** |



|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **20BC2014** | **Duration** | **3hrs** |
| **Course Name** | **CORPORATE ACCOUNTING-I** | **Max. Marks** | **100** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** | |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 1. | Explain ‘Forfeiture of shares’. | | CO1 | U | 2 | |
| 2. | Define Underwriting. | | CO2 | R | 2 | |
| 3. | List out expenses which are to be divided on ‘Time ratio basis’ while computing profit prior to Incorporation. | | CO3 | U | 2 | |
| 4. | Explain Amalgamation | | CO6 | U | 2 | |
| 5. | Define Goodwill | | CO5 | U | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | SRP Ltd. invited application for 10,000 shares of Rs. 100 each at a discount of 5% payable as follows:  On application Rs.25  On allotment Rs.34  On first & final call Rs.36  Applications were received for 9,000 shares and all of these were accepted. All moneys due were received except the first and final call on 100 shares which were forfeited. Of the forfeited shared, 50 shares were reissued at the rate of Rs.90 as fully paid. Show necessary journal entries in the books of the company. | | CO1 | A | 10 | |
| **(OR)** | | | | | | |
| 7. | Jaico Ltd., made a public issue of 80,000 equity shares of Rs.10 each. The entries issue was underwritten by five underwriters as follows:  A-25%; B-15%; C-10%; D-30% and E-20%  Applications bearing the rubber stamp of an underwriter are to be applied in relief of his liability. As a result of the issue, the following applications were received  Bearing rubber stamp of A for 11,000 shares  Bearing rubber stamp of B for 8,200 shares  Bearing rubber stamp of C for 7,400 shares  Bearing rubber stamp of D for 6,600 shares  Bearing rubber stamp of E for 6,800 shares  Not bearing any stamp 24,000   |  | | --- | | 64,000 |   You are required to find out the liability of individual underwriters. | | CO2 | A | 10 | |
| 8. | Explain the provisions of section 197 of companies Act 2013 regarding managerial remuneration | | CO3 | U | 10 | |
| **(OR)** | | | | | | |
| 9. | James Co. Ltd was incorporated on May 1, 2022 to take over the business of X & Co.’ as a going concern from January 1, 2022. The profit and loss account for the year ending December 31, 2022 was as follows.  **Profit and Loss A/C of “James” Co. Ltd. for the year ended 31.12.2022**  **Dr Cr**   |  |  |  |  | | --- | --- | --- | --- | | **Particulars** | **Rs.** | **Particulars** | **Rs.** | | To Rent and Taxes | 12,000 | By Trading account | 1,55,000 | | To Insurance | 3,000 | (Gross Profit) |  | | To Electricity charges | 2,400 |  |  | | To Salaries | 36,000 |  |  | | To Director fee | 3,000 |  |  | | To Auditors fee | 1,600 |  |  | | To Commission | 6,000 |  |  | | To Advertisement | 4,000 |  |  | | To Discount | 3,500 |  |  | | To Office expenses | 7,500 |  |  | | To Carriage | 3,000 |  |  | | To Bank Charges | 1,500 |  |  | | To Preliminary expenses | 6,500 |  |  | | To Bad debts | 2,000 |  |  | | To Interest on Loan | 3,000 |  |  | | To Net Profit | 60,000 |  |  | |  | 1,55,000 |  | 1,55,000 |   The total turnover for the year ending December 31, 2022 was Rs.5,00,000 Divided into Rs.1,50,000 for the period up to May 1, 2022 and Rs.3,50,000 for the remaining period. Ascertain the profits earned prior to the incorporation of the company. | | CO4 | A | 10 | |
| 10. | The following is the Balance sheet of ABC Ltd. As on 31.3.2023   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs.** | **Assets** | **Rs.** | | Share Capital 2,00,000 shares of Rs.10each | 20,00,000 | Land and Building | 10,00,000 | | General Reserve | 2,50,000 | Plant & Machinery | 15,00,000 | | Dividend equalization reserve | 2,00,000 | Furniture | 25,000 | | Profit and Loss A/c | 51,000 | Stock | 6,00,000 | | 12% Debenture | 10,00,000 | Work-in-Progress | 3,00,000 | | Sundry Creditors | 3,00,000 | Sundry Debtors | 2,50,000 | |  |  | Cash at Bank | 1,26,000 | |  | 38,01,000 |  | 38,01,000 |   The company was absorbed by A Ltd. on the above date. The consideration for the absorption is the discharge of the debentures at a premium of 5%, taking over the liability in respect of sundry creditors and a payment of Rs.7 in cash and one share of Rs.5 in A Ltd. at the market value of Rs.8 per share for every share in ABC Ltd. The cost of liquidation of Rs.15,000 is to be met by the purchasing company.  Close the book of ABC Ltd., and pass the journal entries in the books of A Ltd. | | CO6 | A | 10 | |
| **(OR)** | | |  | | | |
| 11. | From the information given below and the balance sheet of Cipla Limited on 31st December, 2009, find the value of shares by Intrinsic value method  Balance Sheet   |  |  |  |  | | --- | --- | --- | --- | | **Particulars** | **Rs** | **Particulars** | **Rs** | | 1000, 8% Preference Shares of Rs.100 each fully paid | 1,00,000 | Buildings | 70,000 | |  |  | Furniture | 3,000 | | 4,000 Equity Shares of Rs.100 fully paid | 4,00,000 | Stock (Market value) | 4,50,000 | | Reserves | 1,50,000 | Investment at cost (face value 4,00,000) | 3,35,000 | | Profit and Loss account | 5,10,000 | Debtors | 2,80,000 | | Creditors | 48,000 | Bank | 60,000 | |  |  | Preliminary Expenditure | 10,000 | |  | **12,08,000** |  | **12,08,000** |   Building is now worth of Rs. 3,50,000 and the Preferential shareholders are having preference as to capital and dividend | | CO5 | A | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | a. | ABC Ltd. Issued for public subscription 20,000 equity shares of Rs.10 each at a premium of Rs.2 per share payable as under.  On application Rs.2 per share  On Allotment Rs.5 per share  On first call Rs.2 per share  On second call Rs.3 per share  Applications were received for 30,000 shares. Allotment was made pro-rata to the applications for 24,000 shares, the remaining applications were refused. Money over paid on application was utilized towards sum due in allotment.  James to whom 500 shares were allotted, failed to pay allotment and calls money and Raj to whom 1,000 shares were allotted failed to pay the two calls. These shares were subsequently forfeited after the second call was made. All the forfeited shares were sold to Charles as fully paid up at Rs.8 per share. | CO1 | A | | 20 |
|  |  |  |  |  | |  |
| 13. | a. | ABD Ltd has an authorized capital of Rs.8,00,000 comprising 2,000 6% Redeemable preference shares of Rs,100 each and 6,000 equity shares of Rs.100 each.  The preference shares are redeemable on 31st July 2018 at a premium of 10%. The summarized balance sheet of the company as on 30.6.2017 was as under   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs** | **Assets** | **Rs.** | | **Authorized Capital**:  6,000 Equity shares of Rs.100 each | 6,00,000  ===== | Sundry Assets | 3,50,000 | | 2,000 6% preference shares of Rs.100 each | 2,00,000  ===== | Investments | 40,000 | | **Paid up capital:**  2,500 Equity shares of Rs,100 each | 2,50,000 | Bank | 72,000 | | 1,000 6% Redeemable preference shares of Rs.100 each | 1,00,000 |  |  | | Capital Reserve | 10,000 |  |  | | General reserve | 30,000 |  |  | | Profit & Loss A/C | 32,000 |  |  | | Creditors | 40,000 |  |  | | **Total** | **4,62,000** | **Total** | **4,62,000** |   The necessary resolutions were duly passed and following transactions were carried through.   1. To provide cash for repayment of redeemable, preference shares, the investments were sold for Rs.50,000 and 500 Equity shares of Rs.100 each were issued to the existing shares holders at Rs.120 per share payable in full. All moneys were duly received. 2. The redeemable Preference shares were duly redeemed.   You are required to pass necessary journal entries in the books of the company and also prepare the amended Balance sheet. | CO2 | A | | 20 |
|  |  |  |  |  | |  |
| 14. | a. | ABC Ltd was registered with an authorized capital of Rs.60,00,000 in equity shares of Rs.10 each.The following is its Trial Balance on 31st March 2022   |  |  |  | | --- | --- | --- | | **Particulars** | **Debit (Rs)** | **Credit (Rs)** | | Good will | 68,000 |  | | Cash and bank balances | 63,300 |  | | purchases | 3,70,000 |  | | Preliminary expenses | 10,000 |  | | Share capital |  | 8,00,000 | | 6% debentures |  | 6,00,000 | | Profit and loss A/c |  | 29,000 | | Calls-in-arrears | 15,000 |  | | premises | 6,00,000 |  | | Plant and machinery | 6,60,000 |  | | Interim Dividend | 75,000 |  | | sales |  | 8,30,000 | | Advertisement | 20,000 |  | | Stock (1.4.2021) | 1,50,000 |  | | Furniture and fixtures | 14,400 |  | | Sundry debtors | 1,74,000 |  | | wages | 1,69,730 |  | | General expenses | 13,670 |  | | Freight and carriage | 26,230 |  | | salaries | 29,000 |  | | Directors fees | 11,450 |  | | Bad debts | 4,220 |  | | Debenture interest paid | 18,000 |  | | Bills payable |  | 76,000 | | Sundry creditors |  | 1,00,000 | | General reserve |  | 50,000 | | Provision for bad debts |  | 7,000 | | Total | 24,92,000 | 24,92,000 |   Prepare statement of P&L and balance sheet in proper form after making the following adjustments   1. Depreciate plant and machinery by 5% and write off furniture by Rs.2,400 2. Write off preliminary expenses 3. Provide for 6 months interest on debentures 4. Provision for bad and doubtful debts should be equal to 1% on sales 5. Directors fees are outstanding to the extent of Rs.550 and salaries Rs.1,000 6. Goods to the value of 3,000 were distributed as free samples during the year but no entry was has been made 7. Stock on 31.3.2022 was Rs.1,90,000 | CO3 | A | | 20 |
|  |  |  |  |  | |  |
| 15. | a. | The following is the Balance Sheet of Malar Industries Ltd. On.31st Dec 2022.   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs.** | **Assets** | **Rs** | | *Share Capital*:  6,000 6% preference shares of Rs.100 each | 6,00,000 | Goodwill | 45,000 | | Land & Building | 6,00,000 | | 12,000 equity shares of Rs.100 each | 12,00,000 | Plant & machinery | 9,00,000 | | 8% Debenture | 3,00,000 | Stock | 1,30,000 | | Bank overdraft | 3,00,000 | Debtors | 1,40,000 | | Sundry creditors | 1,50,000 | Cash | 15,000 | | Profit & Loss A/c | 7,00,000 | | Preliminary Expenses | 20,000 | |  | **25,50,000** |  | **25,50,000** |   On the above date, the company adopted the following scheme of reconstruction.   1. The equity shares to be reduced to shares of Rs.40 each fully paid and the preference shares to be reduced to fully paid shares of Rs.75 each. 2. The debenture holders took over stock and debtors in full satisfaction of their claims. 3. The land & Building to be appreciated by 30% and Plant & Machinery to be depreciated by 30%. 4. The fictitious and intangible assets are to be eliminated. 5. Expenses of reconstruction amounted to Rs.5,000.   Give journal entries incorporating the above scheme of reconstruction and prepare the reconstructed Balance Sheet. | CO6 | A | | 20 |
|  |  |  |  |  | |  |
| 16. | a. | The summarized Balance Sheet of Mathew Ltd. as on 31.3.2022, being the date of voluntary winding up is as under:  https://www.accountingnotes.net/wp-content/uploads/2016/12/clip_image024-1.jpg  Preference Dividend is in arrears for two years. By 31.3.2023, the assets realised were as follows:  [https://www.accountingnotes.net/wp-content/uploads/2016/12/clip_image026_thumb-2.jpg](https://www.accountingnotes.net/wp-content/uploads/2016/12/clip_image026-2.jpg)  Expenses of liquidation is Rs. 54,000. The remuneration of the liquidator is 3% of the realisation. Income-Tax payable on liquidation is Rs. 44,500. Assuming that the final payments are made on 31.3.2023, prepare the Liquidator’s Final Statement of Account. | CO5 | A | | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To make the students to understand the issue, forfeiture and reissue of shares. |
| CO2 | To get practical application in redemption of shares. |
| CO3 | Demonstrate importance and impact of IFRS standards in preparing company accounts |
| CO4 | Get the practical applications of Internal Reconstruction & Amalgamation of firms. |
| CO5 | Apply the technical skills learnt on the valuation process of a business as well as shares |
| CO6 | Do the computations on a business acquisition case such as amalgamation and absorption. |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 |  | 2 | 30 | - | - | - | 32 |
| CO2 | 2 | - | 30 | - | - | - | 32 |
| CO3 | - | 12 | 30 | - | - | - | 32 |
| CO4 | - | 2 | 10 | - | - | - | 12 |
| CO5 | - | 2 | 30 | - | - | - | 32 |
| CO6 | - | - | 30 | - | - | - | 30 |
| Total | 2 | 18 | 160 | - | - | - | **170** |

**Graphical user interface, application

Description automatically generated with medium confidence**

**SUPPLEMENTARY EXAMINATION – JUNE 2023**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **20BC2014** | **Duration** | **3 hrs** |
| **Course Name** | **CORPORATE ACCOUNTING - I** | **Max. Marks** | **100** |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q.**  **No** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define Preference Shares. | | | CO1 | | R | | 2 |
| 2. | Write a note on debentures. | | | CO2 | | U | | 2 |
| 3. | Write a note on ‘Post incorporation profit’. | | | CO3 | | U | | 2 |
| 4. | List out the preferential creditors | | | CO5 | | U | | 2 |
| 5. | Differentiate absorption from merger. | | | CO6 | | E | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | SRP Ltd. Invited application for 10000 shares of Rs. 100 each at a discount of 5% payable as follows:  On application Rs.25  On allotment Rs.34  On first & final call Rs.36  Applications were received for 9000 shares and all of these were accepted. All moneys due were received except the first and final call on 100 shares which were forfeited. Of the forfeited shared, 50 shares were reissued at the rate of Rs.90 as fully paid. Show necessary journal entries in the books of the company. | | | CO1 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Explain in detail the various methods of redemption of debentures | | | CO2 | | U | | 10 |
| 8. | The following are the relevant balances extracted from the books of a  company. You are required to calculate the remuneration of the Managing  Director at 5% of the Net profit, after charging such commission  ascertained according to the Companies Act.  The following are the relevant balances extracted from the books of a  company. You are required to calculate the remuneration of the Managing  Director at 5% of the Net profit, after charging such commission  ascertained according to the Companies Act.  The following are the relevant balances extracted from the books of a  company. You are required to calculate the remuneration of the Managing  Director at 5% of the Net profit, after charging such commission  ascertained according to the Companies Act.  The following are the relevant balances extracted from the books of a  company. You are required to calculate the remuneration of the Managing  Director at 5% of the Net profit, after charging such commission  ascertained according to the Companies Act.  Determine managerial remuneration payable to the part time director and the manager of a company from the following information. Before charging such commission the profit and loss account showed a credit balance of Rs.2305000 for the year ended 31.3.2022 after taking into account the following:   |  |  | | --- | --- | | (i) Profit on sale of investments | 205000 | | (ii) Subsidy received from government | 410000 | | (iii) Loss on sale of fixed asset | 65000 | | (iv) Ex-gratia to an employee | 30000 | | (v) Compensation paid to injured workmen | 75000 | | (vi) Provision for taxation | 279000 | | (vii) Bonus to foreign technicians | 312000 | | (viii) Multiple shift allowance | 100000 | | (ix) Special depreciation | 75000 | | (x) Capital expenditure | 510000 | |  |  |   Company is providing depreciation as per section 350 of the companies Act. | | | CO3 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Lazar Mills Ltd. was incorporated on 31st July 2022 to purchase the business of Hema & Co., as on 1st April 2022. The books of accounts disclosed the following on 31st March 2023.   1. Depreciation on machinery Rs.30,000; general expenses Rs.55,000; Advertisement Rs.8400; Interest on debenture Rs.23,000. 2. Sales for the year Rs.32,10,400 (1st April to 31st July 2022 Rs.8,02,600; 1st July 2022 to 31st March 2023 Rs.24,07,800). 3. Gross Profit for the year Rs.4,12,800; managing director salary 15,000; Preliminary expenses written off Rs.20,000. Company Secretary’s salary Rs.58,000. 4. Bad debts written off Rs.14,890 (prior to 31st July Rs.4,020, after 31st July Rs.10,870)   You are required to prepare a statement apportioning properly the net profit of the company as between   1. Profits available for distribution; b) Profits prior to incorporation. | | | CO4 | | A | | 10 |
| 10. | Following a series of losses ABT Co. Ltd., resolved to reduce its capital to 50000 fully paid Rs.5 shares and to eliminate share premium account. The company’s Balance Sheet prior to implementation of the scheme was:   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs** | **Assets** | **Rs** | | **Share Capital:** |  | Goodwill | 100000 | | 50000 fully paid shares of Rs.10 each | 500000 | land & Building | 162000 | | Securities Premium | 50000 | Plant & Machinery | 207000 | | Creditors | 62000 | Stock | 92000 | | bank Overdraft | 73000 | Debtors | 74000 | |  |  | Profit & Loss A/c | 50000 | |  | 685000 |  | 685000 |   It was resolved to apply the sum available under the scheme:   1. To write off the goodwill account 2. To write off the debit balance of the Profit & Loss account 3. To reduce the book values of the assets by the following amounts:   Land and Building 42,000  Plant and Machinery 67,000  Stock 33,600  d) To provide a bad debts reserve of 10% of the book value of debtors.  Show the journal entries to give effect to the scheme and prepare the revised balance sheet after its implementation. | | | CO6 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Following detail are available about business of Lal Ltd.   1. Profits: 2004-Rs.80000; In 2005-Rs.100000; In 2006-120000; 2. Non-recurring income of Rs.8000is included in the profit of 2005 3. Profits of 2004 have been reduced by Rs.12000 because goods were destroyed by fire; 4. Goods have not been insured but it is thought prudent to insure them in future. The insurance is estimated at Rs.800 per year. 5. Reasonable remuneration of the proprietor of the business is Rs.12000 per year but it has not been taken into account for calculation of above mentioned profits; 6. Profits of 2006 include Rs.10000 income on investment.   Calculate goodwill on the basis of three years purchase of the average profits of last three years. | | | CO5 | | A | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | TMT Ltd. Invited application for 20000 shares of Rs.100 each at a discount of 5% payable as follows:  On application Rs.25  On allotment Rs.34  On first & final call Rs.36  Applications were received for 18000 shares and all of these were accepted. All moneys due were received except the first and final call on 200 shares which were forfeited. Of the forfeited shared, 100 shares were reissued at the rate of Rs.90 as fully paid. Show necessary journal entries in the books of the company. | CO1 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | The summarized balance sheet of Harbajan Ltd as on 30.6.2021 was as under   |  |  |  |  | | --- | --- | --- | --- | | Liabilities | Rs | Assets | Rs. | | ***Paid up capital:***  30000 Red. preference shares of Rs,10 each fully paid | 300000    300000 | Fixed Assets | 1000000 | | 60000 Equity shares of Rs10 each | 600000 | Investments | 210000 | | Securities premium | 290000 | Bank | 220000 | | General reserve | 400000 | stock | 440000 | | Profit & Loss A/C | 245000 | Sundry Debtors | 160000 | | Creditors | 195000 | | Total | 2030000 | Total | 2030000 |  1. The preference shares are redeemable on 31st July 2021 at a premium of 5%.The resolutions were duly passed and following transactions were carried through. 2. To assist in financing the redemption, all the investment were sold, realizing Rs.195000. On Sep.1, 2021, the company made a bonus issue of seven equity shares fully paid for every six equity shares held on that date. 3. The appropriate resolutions were passed and the above transactions were duly completed.   You are required to show the journal entries and the balance sheet of the company as it would appear after completion of the transactions. | CO2 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | ABC Ltd was registered with an authorized capital of Rs.600000 in equity shares of Rs.10 each. The following is its Trial Balance on 31st March 2022   |  |  |  | | --- | --- | --- | | **Particulars** | **Debit**  **(Rs.)** | **Credit (Rs.)** | | Good will | 25000 |  | | Cash | 750 |  | | Bank | 39900 |  | | purchases | 185000 |  | | Preliminary expenses | 5000 |  | | Share capital |  | 400000 | | 12% debentures |  | 300000 | | Profit and loss A/c |  | 26250 | | Calls-in-arrears | 7500 |  | | premises | 300000 |  | | Plant and machinery | 330000 |  | | Interim Dividend | 39250 |  | | sales |  | 415000 | | Stock (1.4.2021) | 75000 |  | | Furniture and fixtures | 7200 |  | | Sundry debtors | 87000 |  | | wages | 84865 |  | | General expenses | 6835 |  | | Freight and carriage | 13115 |  | | salaries | 14500 |  | | Directors fees | 5725 |  | | Bad debts | 2110 |  | | Debenture interest paid | 18000 |  | | Bills payable |  | 37000 | | Sundry creditors |  | 40000 | | General reserve |  | 25000 | | Provision for bad debts |  | 3500 | | Total | 1246750 | 1246750 |   Prepare statement of Profit & Loss and balance sheet in proper form after making the following adjustments:   1. Depreciate plant and machinery by 15% 2. Write off Rs.500 preliminary expenses 3. Provide for 6 months interest on debentures 4. Leave bad and doubtful debts provision at 5% on sundry debtors 5. Provide for income tax at 50% 6. Sock on 31.3.2022 was Rs.95000   Provide corporate dividend tax @ 17% | CO3 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | The following is the Balance sheet of ABC Ltd. As on 31.3.2022     |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs.** | **Assets** | **Rs.** | | Share Capital 200000shares of Rs.10each | 2000000 | Land and Building | 1000000 | | General Reserve | 250000 | Plant & Machinery | 1500000 | | Dividend equalization reserve | 200000 | Furniture | 25000 | | Profit and Loss A/c | 51000 | Stock | 600000 | | 12% Debenture | 1000000 | Work-in-Progress | 300000 | | Sundry Creditors | 300000 | Sundry Debtors | 250000 | |  |  | Cash at Bank | 126000 | |  | 3801000 |  | 3801000 |   The company was absorbed by A Ltd. on the above date. The consideration for the absorption is the discharge of the debentures at a premium of 5%, taking over the liability in respect of sundry creditors and a payment of Rs.7 in cash and one share of Rs.5 in A Ltd. at the market value of Rs.8 per share for every share in ABC Ltd. The cost of liquidation of Rs.15000 is to be met by the purchasing company.  Close the book of ABC Ltd., and pass the journal entries in the books of A Ltd. | CO6 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Break Ltd. went into voluntary liquidation on 31.3.2021.  **The balances in its books on that date were:**  https://www.accountingnotes.net/wp-content/uploads/2016/12/clip_image034_thumb-1.jpg  https://www.accountingnotes.net/wp-content/uploads/2016/12/clip_image036_thumb-1.jpg  The liquidator is entitled to a remuneration of 5% on all assets realised except cash and 1% on the amount distributed to unsecured creditors other than preferential creditors.  Bank overdraft is secured by deposit of title deed of land and building which realised Rs. 3,00,000.  **Other assets realised the following sums:**https://www.accountingnotes.net/wp-content/uploads/2016/12/clip_image038_thumb-2.jpg  Expenses of liquidation amounted to Rs. 27,250.  Prepare Liquidator’s Final Statement of Account.  Liquidator realised all assets on 1.4.2022 and discharged his obligation on the same date. Dividend on preference shares were in arrears for two years. | CO5 | | A | | 20 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | To make the students to understand the issue, forfeiture and reissue of shares. |
| CO2 | To get practical application in redemption of shares. |
| CO3 | To demonstrate importance and impact of IFRS standards in preparing company accounts |
| CO4 | To get the practical applications of Internal Reconstruction & Amalgamation of firms. |
| CO5 | To apply the technical skills learnt on the valuation process of a business as well as shares |
| CO6 | To do the computations on a business acquisition case such as amalgamation and absorption. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | - | 30 | - | - | - | 32 |
| CO2 | - | 12 | 20 | - | - | - | 32 |
| CO3 | - | 2 | 30 | - | - | - | 32 |
| CO4 | - | - | 10 | - | - | - | 10 |
| CO5 | - | 2 | 30 | - | - | - | 32 |
| CO6 | - | - | 30 | - | 2 | - | 32 |
| Total | 2 | 16 | 150 | - | 2 | - | **170** |



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| **Course Code** | **20BC2015** | **Duration** | **3hrs** |
| **Course Name** | **INVESTMENT MANAGEMENT** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define Investment. | | | CO1 | | R | | 2 |
| 2. | Briefly explain the financial and personal objectives of personal investment. | | | CO2 | | U | | 2 |
| 3. | State the three pillars of fundamental analysis. | | | CO3 | | U | | 2 |
| 4. | Define diversification. | | | CO4 | | R | | 2 |
| 5. | Raja bought 10 shares in Apex Ltd at a price of ₹150 per share. After one year the company declared a dividend of ₹ 20 per share. Raja wants to sell the shares now. The current market price is ₹ 180 per share. Calculate the rate of return on security with income and capital yield. | | | CO5 | | A | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Distinguish between investment, speculation, and Arbitration. | | | CO1 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Explain the features of good investment. | | | CO2 | | U | | 10 |
| 8. | Explain the EIC framework of fundamental analysis. | | | CO3 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Explain the concept of beta. | | | CO4 | | U | | 10 |
| 10. | Explain Markowitz model for constructing portfolio. | | | CO5 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | The annual return from an investment for the past seven years are given below. Calculate (i) the average return and (ii) the risk ( Standard deviation - σ)   |  |  | | --- | --- | | Year | Return | | 1 | 40 | | 2 | 70 | | 3 | 60 | | 4 | 80 | | 5 | 90 | | 6 | 70 | | 7 | 80 | | | | CO6 | | A | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | The investment process involves a series of activities leading to the purchase of securities or other investment alternatives. Explain them. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Discuss the various investment objectives. | CO2 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | Elucidate the meaning, assumptions and principles of technical analysis. | CO3 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Explain the various types and benefits of investing in mutual funds. | CO5 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | A company’s beta is 1.40. The market return is 14% and the risk free rate is 10%.  a) What is the expected return of the company’s stock based on CAPM?  b) If the risk premium on the market goes up by 2.50% points, what would be the revised expected return on this stock? | CO6 | | A | | 5 | |
|  | b. | Discuss Capital Asset Pricing Model. | CO6 | | An | | 15 | |
|  |  |  |  | |  | |  | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Distinguish the various investment avenues. |
| CO2 | Articulate the basics of investment principles. |
| CO3 | Demonstrate the relevance of security analysis and portfolio management. |
| CO4 | Develop the skill in developing investment portfolios. |
| CO5 | Apply knowledge in constructing and analyzing a portfolio. |
| CO6 | Evaluate between investment risk and return. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 20 |  | 10 |  |  | 32 |
| CO2 |  | 12 |  | 20 |  |  | 32 |
| CO3 |  | 32 |  |  |  |  | 32 |
| CO4 | 2 | 10 |  |  |  |  | 12 |
| CO5 |  | 20 | 12 |  |  |  | 32 |
| CO6 |  |  | 15 | 15 |  |  | 30 |
|  | | | | | | | **170** |

**Graphical user interface, application

Description automatically generated with medium confidence**

**SUPPLEMENTARY EXAMINATION – JUNE 2023**

|  |  |  |  |
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| **Course Code** | **20BC2015** | **Duration** | **3hrs** |
| **Course Name** | **INVESTMENT MANAGEMENT** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Explain the term Derivatives. | | | CO1 | | U | | 2 |
| 2. | Explain systematic risk. | | | CO2 | | R | | 2 |
| 3. | Santhosh brought a share of ABC Ltd for Rs.150 from the market on 01.03.2023. After one year the company paid dividend of Rs.10 per share. Compute the rate of return on investment. | | | CO3 | | An | | 2 |
| 4. | Define Portfolio Management. | | | CO4 | | R | | 2 |
| 5. | Bring out the basic assumptions, CAPM. | | | CO5 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Distinguish between savings, investment, and Arbitration. | | | CO1 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Explain the factors to be considered while you are entering into Capital market. | | | CO2 | | C | | 10 |
| 8. | Explain the EIC framework of fundamental analysis. | | | CO3 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Summarize the technical Analysis of Elliott Wave Theory for Financial Trading | | | CO4 | | R | | 10 |
| 10. | The annual return from an investment for the past seven years are given below. Calculate (i) the average return and (ii) the risk (Standard deviation - σ)   |  |  | | --- | --- | | Year | Return | | 1 | 40 | | 2 | 50 | | 3 | 60 | | 4 | 80 | | 5 | 60 | | 6 | 70 | | 7 | 90 | | | | CO5 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Critically examine the types of Mutual fund in details. | | | CO6 | | A | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Enumerate the major Players in the secondary market and its functioning. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Elucidate the meaning, assumptions, and principles of technical analysis. | CO2 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | Enumerate Markowitz Theory of Portfolio Management. | CO3 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | A company’s beta is 1.40. The market return is 14% and the risk-free rate is 10%.   1. What is the expected return of the company’s stock based on CAPM?   If the risk premium on the market goes up by 2.50% points, what would be the revised expected return on this stock? | CO4 | | An | | 5 | |
|  | b. | Discuss Capital Asset Pricing Model. | CO4 | | A | | 15 | |
| 16. | a. | State the benefits of Mutual funds from the point of view of Investors and promoters. | CO6 | | U | | 10 | |
|  | b. | Discuss the guidelines issued by SEBI for the effective functioning of Mutual Fund | CO6 | | R | | 10 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Distinguish the various investment avenues |
| CO2 | Articulate the basics of investment principles |
| CO3 | Demonstrate the relevance of security analysis and portfolio management |
| CO4 | Develop the skill in developing investment portfolios |
| CO5 | Apply knowledge in constructing and analyzing a portfolio |
| CO6 | Evaluate between investment risk and return |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 20 |  | 10 |  |  | 32 |
| CO2 | 20 | 2 |  |  |  | 10 | 32 |
| CO3 |  | 30 |  | 2 |  |  | 32 |
| CO4 | 10 | 2 | 15 | 5 |  |  | 32 |
| CO5 | 2 |  | 10 |  |  |  | 12 |
| CO6 | 10 | 10 | 10 |  |  |  | 30 |
|  | | | | | | | **170** |



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| --- | --- | --- | --- |
| **Course Code** | **20BC2016** | **Duration** | **3hrs** |
| **Course Name** | **PRINCIPLES OF AUDITING** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Write a short note on Internal Audit. | | | CO1 | | R | | 2 |
| 2. | Write a note on audit planning and documentation. | | | CO3 | | U | | 2 |
| 3. | What are General Controls? | | | CO2 | | R | | 2 |
| 4. | Write a short note on Audit Procedures. | | | CO4 | | A | | 2 |
| 5. | Write a note on Review. | | | CO6 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Describe the difference between an audit framework used for internal audit and an audit framework used for external audits. | | | CO1 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Explain the objectives and general principles of planning in auditing. | | | CO2 | | R | | 10 |
| 8. | What are the consequences of weak or ineffective internal controls for organisations? | | | CO4 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 9. | How do auditors evaluate the design and implementation of internal control? | | | CO5 | | E | | 10 |
| 10. | What are the factors that the auditor consider when evaluating the sufficiency and appropriateness of audit evidence? | | | CO3 | | E | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Explain the features of good audit report. | | | CO6 | | R | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Explain corporate governance in detail. | CO1 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Discuss the importance of planning and risk assessment in the audit process, and describe the steps involved in each of these stages. | CO2 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | Discuss the role of audit committees in the audit process, and explain how audit committees can help to ensure the accuracy and reliability of financial statements. | CO4 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | What is audit evidence and why is it important for auditors to obtain sufficient and appropriate evidence? | CO5 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | Explain in detail the different types of audit Report. | CO6 | | A | | 20 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To Understand the concepts of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct. |
| CO2 | To Remember the scope and distinction between the functions of internal and external audit and also demonstrate how the auditor obtains and accepts audit engagements, obtains an understanding of the entity and its environment, assesses the risk of material misstatement (whether arising from fraud or other irregularities). |
| CO3 | To Develop Plans by Auditor on audit of financial statements. |
| CO4 | To Evaluate Internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations |
| CO5 | To Analyse and describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing (ISAs). |
| CO6 | To apply the skills learnt, are reflected in different types of auditor’s report, written representations and the final review and report. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 22 | 10 |  |  |  |  | 32 |
| CO2 | 12 | 20 |  |  |  |  | 32 |
| CO3 |  | 2 |  |  | 10 |  | 12 |
| CO4 |  |  | 12 |  | 20 |  | 32 |
| CO5 |  |  |  | 20 | 10 |  | 30 |
| CO6 | 12 |  | 20 |  |  |  | 32 |
|  | | | | | | | **170** |



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| **Course Code** | **20BC2017** | **Duration** | **3hrs** |
| **Course Name** | **COST ACCOUNTING I** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define Cost accounting. | | | CO1 | | R | | 2 |
| 2. | Explain the term Indirect Labour. | | | CO2 | | U | | 2 |
| 3. | Summarize Overheads. | | | CO3 | | E | | 2 |
| 4. | Explain Flexible budget. | | | CO4 | | E | | 2 |
| 5. | Point out the term Cost reduction. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Examine the Installation of costing system. | | | CO1 | | Ap | | 10 |
| **(OR)** | | | | | | | | |
| 7. | A worker is paid at 25 paise per hour for completing a work within 8 hours. If he completes the work within 6 hours. Calculate his wages under Halsey plan when the rate of premium is 50%. | | | CO2 | | Ap | | 10 |
| 8. | **S. will Ltd. has two production departments A, B and one service department S. The actual costs for a period are as follows:**  https://www.yourarticlelibrary.com/wp-content/uploads/2016/02/clip_image004_thumb6_thumb-2.jpg | | | CO3 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Describe the methods of Time keeping system followed in the organization. | | | CO4 | | U | | 10 |
| 10. | From the following information, prepare a Cash Budget for the period from January, 2017 to April, 2017  Expected Sales Expected Purchases  Rs. Rs.  January 60,000 48,000  February 40,000 45,000  March 45,000 31,000  April 40,000 40,000  Wages to be paid to workers will be Rs.5,000 p.m. Cash balance on 1st January may be assumed to be Rs.8,000. | | | CO5 | | Ap | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Explain the types of budgets prepared by the organization. | | | CO6 | | E | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Prepare a cost sheet of the following data relating to the manufacture of Jeans:  Direct materials consumed Rs 20,000  Direct labour Rs 8,000  Indirect labour (in factory) Rs 2,500  Supervision costs (in factory) Rs 1,000  Factory premises rent Rs 1,600  Factory lighting Rs 600  Oil for machines Rs 100  Depreciation of machines Rs 500  Office overheads Rs 8,000  Office salaries Rs 2,000  Misc. office expenses Rs 1,000  Selling and distribution overheads Rs 6,000  Note: A profit margin of 20% on the total cost of goods is expected on the sale of Jeans | CO2 | | Ap | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Consider the following information:  April 01: Inventories on hand are 50 units at the rate of Rs.2 and 100 units at the rate of Rs.4.50  April 05: Purchased 100 units at Rs.1.80  • April 06: 10 units of inventories purchased on 5 April at Rs.1.80 are returned to supplier  • April 10: 80 units issued to factory  • April 15: 50 units issued to factory  • April 20: 20 units purchased at Rs.1.50  • April 25: 70 units issued to factory  • April 30: 50 units purchased at Rs.1.70  • April 30: 10 units returned to store out of units issued to factory on 25 April.  Evaluate the value of the inventory on hand on 30 April using the FIFO method. | CO3 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | A company has three departments and two service departments. Distribution summary of overheads is as follows:  Production departments  A: 13,600 B: 14,700 C: 12,800  Service departments  X 9,000 Y 3,000  The expenses of service departments are charged on a percentage basis which is as follows:  A B C X Y  X DEPT 40% 30% 20% - 10%  Y DEPT 30% 30% 20% 20% -  Apportionment of the cost of service department by using repeated distribution method. | CO4 | | Ap | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Prepare a Flexible Budget for overheads on the basis of the following data. Ascertain the overhead rates at 50%, 60% and 70% respectively.  At 60% Capacity (Rs.)  Variable Overheads:  Indirect Materials 6,000  Indirect Labour 18,000  Semi-variable Overheads:  Electricity (40% fixed, 60% variable) 30,000  Repairs (80% fixed, 20% variable) 3,000  Fixed Overheads:  Depreciation 16,500  Insurance 4,500  Salaries 15,000  Total Overheads 93,000  Estimated Direct Labour Hours 1,86,000 | CO5 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | The net profits of Nidhi Limited according to financial accounts was ` 84,377 while profits shown by cost accounts was ` 106,200 for the same year. Prepare reconciliation statement to reconcile both the profits from the following information:   |  |  |  | | --- | --- | --- | | (*i*) | Depreciation charged in financial accounts | 5600 | |  | while recovered in cost accounts | 6250 | | (*ii*) | Works overheads under absorbed in cost accounts | 1560 | | (*iii*) | Office overheads over-recovered in cost accounts | 850 | | (*iv*) | Interest on loans (credit) not included in cost accounts | 4000 | | (*v*) | Loss due to obsolescence charged in financial accounts | 2850 | | (*vi*) | Bank interest and dividends received | 375 | | (*vii* | Income-Tax paid 20.150 |  | | (*viii*) | Loss due to depreciation in inventories charged in financial accounts | 3375 | | (*ix*) | Stores adjustment credited in financial accounts | 237 | | CO6 | | U | | 20 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
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|  | **COURSE OUTCOMES** |
| CO1 | To Understand the various Cost Classification types and Terminologies. |
| CO2 | To Remember the Principles governing Material, Labour and Overhead Costing. |
| CO3 | To Evaluate the Reconciliation procedures for Cost and Financial Accounts. |
| CO4 | To Develop different types of budgeting using the techniques learnt. |
| CO5 | To Analyze the Performance Measurement and Reporting parameters for Management decision making. |
| CO6 | To Apply Cost Reduction and Value Maximization in real life scenario’s. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | - | 10 | - | - | - | 12 |
| CO2 | - | 2 | 30 | - | - | - | 32 |
| CO3 | - | - | - | 10 | 22 | - | 32 |
| CO4 | - | 10 | 20 | - | 2 | - | 32 |
| CO5 | 2 | 20 | 10 | - | - | - | 32 |
| CO6 | - | 20 | - | - | 10 | - | 30 |
| **TOTAL** | 4 | 52 | 70 | 10 | 34 | - | **170** |



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| **Course Code** | **20BC2018** | **Duration** | **3hrs** |
| **Course Name** | **INDIRECT TAX** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define the term “Export”. | | | CO1 | | R | | 2 |
| 2. | Define the term “Time of supply”. | | | CO1 | | R | | 2 |
| 3. | Define the term Zero “rated supply. | | | CO1 | | R | | 2 |
| 4. | Define the term “Input tax credit”. | | | CO1 | | R | | 2 |
| 5. | Define the term “Inward supply”. | | | CO1 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Explain the seven major advantages of GST. | | | CO2 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 7. | May 9 -Supplier invoices goods taxable on reverse charge basis to Rajan & Co. (30 days from the date of issuance of invoice elapse on June 4)  May 13- Rajan & Co receives the goods  May 29- Rajan & Co makes the payment.  Determine the time of supply from the given information. | | | CO2 | | A | | 10 |
| 8. | |  |  |  | | --- | --- | --- | | S.No | Particulars | Rs | | 1. | Supply of eco-friendly materials to Mr Y (after subsidy from the NGO) | 86,34,000 | | 2. | Tax levied by Municipal corporation | 10% | | 3. | Packing charges | 15,500 | | 4. | Subsidy received from an NGO | 16,000 | | 5. | Discount on prompt payment (mentioned in the invoice) | 1% |   Compute the value of supply from the following details of X Ltd: | | | CO3 | | AN | | 10 |
| **(OR)** | | | | | | | | |
| 9. | State the procedures and explain the conditions U/S 12 (1,2) to determine the time of supply of goods. | | | CO4 | | U | | 10 |
| 10. | Mr A, is a manufacturer of textiles and has branches in different states of India.  i) On Aug 2, 2021, he transferred stock worth Rs.15,00,000 to his own branch in the same city.  ii) On Aug 8, 2021, he transferred stock worth Rs.16,00,000 to his own branch which is registered separately in another city the same state.  iii) On Aug 9, 2021, a stock worth Rs.25,00,000 was transferred to his branch in another state.  iv) On Aug 20, 2021, he supplied materials for Rs.12,00,000 to Mr X, a retailer in the same state  v) On Aug 25, 2021, he supplied materials for Rs.10,00,000 to Ms Y, a retailer in the adjacent.  Determine the value of the taxable supply of Mr A for the month of  August, 2021 | | | CO5 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | List out and explain some of the additional customs duty. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Mani & Co. is engaged in the manufacture of heavy machinery, It procured the following items during the month of July and paid GST. The details of inward supply and the respective amount of GST are given below.   1. Electrical transformers to be used in the manufacturing process - Rs.7,20,000 2. Trucks used for the transport of raw material -Rs.4,00,000 3. Raw material – Rs.4,00,000 4. Confectionery items for consumption of employees working in the factory. These items were supplied free of cost to the employees in lieu of services rendered by them to the manufacturer in the course of employment.   Determine the amount of ITC available with Mani & Co, for the month of July by giving necessary explanations for treatment of various items, after considering the following points.   1. All the conditions necessary for availing the ITC have been fulfilled.   Mani & Co is not eligible for any threshold exemption. | CO2 | | A | | 10 | |
|  | b. | Mr. Ravi Kumar purchased goods Rs.4,00,000 locally, He sold the goods locally for Rs.2,50,000. He paid legal fees of Rs.6000, storage cost Rs.6000,Transportation cost Rs. 6000, Wages Rs.6000, other manufacturing expenses Rs.7000. He purchased furniture for his office for Rs.13,000. If CGST and SGST rates are 12% each, calculate net GST payable. | CO2 | | AN | | 10 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Explain about national calamity and contingent duty. | CO6 | | U | | 10 | |
|  | b. | Briefly explain various types of customs duty. | CO6 | | R | | 10 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Mr. Ravi, a supplier of goods, pays GST under scheme Mr. Ravi is not eligible for only threshold exemption. He has the following out word taxable supplies in a tax period.  Intra – state supply of goods 11,00,000  Inter – state supply of goods 4,00,000  He has also furnished the following information in respect of purchase made by him in that tax period.  Intra – state supply of goods 5,00,000  Inter – state supply of goods 5,00,00  Mr. Ravi has following ITCs with him at the beginning of the tax period.  CGST 30,000  SGST 30,000  IGST 70,000  Note:   1. Rate of CGST, SGST and IGST to be 9%, 9% and 18% respectively. 2. Both inward and outward supplies are exclusive of taxes, wherever applicable. 3. All the conditions necessary for availing the ITC have been fulfilled.   Compute the net GST payable by Mr. Ravi during the tax period. Make suitable assumption as required. | CO3 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Explain the exemptions from Agriculture and Government related services. | CO4 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | List out and explain the various returns required to be filed under GST. | CO5 | | R | | 20 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To Understand the overview of GST and its scope. |
| CO2 | To Remember GST Business Process and Returns. |
| CO3 | To Develop Statements on Customs duty Fill necessary forms. |
| CO4 | To Evaluate the Assessment procedures of Firms. |
| CO5 | To Analyze the Procedure on Assessment of Companies. |
| CO6 | To Apply the Procedures in all the above five units. |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 10 | - | - | - | - | - | 10 |
| CO2 | - | - | 30 | 20 | - | - | 50 |
| CO3 | - | - | 20 | 10 | - | - | 30 |
| CO4 | - | 30 | - | - | - | - | 30 |
| CO5 | 20 | - | 10 | - | - | - | 30 |
| CO6 | - | 20 | - | - | - | - | 20 |
|  | | | | | | | **170** |



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| **Course Code** | **20BC2019** | **Duration** | **3hrs** |
| **Course Name** | **DISASTER MANAGEMENT** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | | **BL** | **Marks** | |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 1. | List the different types of Man induced disaster. | | CO1 | | R | 2 | |
| 2. | Define Disaster management. | | CO1 | | U | 2 | |
| 3. | Sketch the Disaster Management Cycle. | | CO2 | | A | 2 | |
| 4. | Mention the significant logistics management in an emergency situation. | | CO3 | | R | 2 | |
| 5. | Define Indian Meteorological Department. | | CO5 | | U | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Recall the State’s disaster management role. | | CO1 | | R | 10 | |
| **(OR)** | | | | | | | |
| 7. | Analyze the Bengal famine in India. | | CO3 | | An | 10 | |
| 8. | Describe the Integrated Coastal Zone management. | | CO6 | | U | 10 | |
| **(OR)** | | | | | | | |
| 9. | Discuss South India Tsunami. | | CO4 | | U | 10 | |
| 10. | Explain the significance of rehabilitation in the disaster management. | | CO3 | | U | 10 | |
| **(OR)** | | | | | | | |
| 11. | Explain Orissa Super cyclone. | | CO4 | | U | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | Evaluate Disaster Management Act, 2005. | CO1 | | E | | | 20 |
|  |  |  | |  | | |  |
| 13. | Compare and contrast Bhopal Gas Disaster and Gujarat Earth Quake. | CO2 | | An | | | 20 |
|  |  |  | |  | | |  |
| 14. | Distinguish the development projects in India. | CO6 | | A | | | 20 |
|  |  |  | |  | | |  |
| 15. | Demonstrate the Rajiv Gandhi Rehabilitation Package | CO5 | | U | | | 20 |
|  |  |  | |  | | |  |
| 16. | Compile the role of government in managing the impact of COVID 19. | CO5 | | C | | | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
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|  | **COURSE OUTCOMES** |
| CO1 | Demonstrate the various hazardous situation and its strategical impart. |
| CO2 | Application of Sphere Standards Indian context. |
| CO3 | Interpretation of laws disaster management act in India. |
| CO4 | Acquainting with Disaster Response command system in respective states. |
| CO5 | Application of Best Practices from Case scenario Studies in India. |
| CO6 | Acquire knowledge of Disaster management and apply in various scenarios. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 12 | 2 | - | - | 20 | - | 34 |
| CO2 | - | - | 2 | 20 | - | - | 22 |
| CO3 | 2 | 10 | - | 10 | - | - | 22 |
| CO4 | - | 20 | - | - | - | - | 20 |
| CO5 | - | 22 | - | - | - | 20 | 42 |
| CO6 | - | 10 | 20 | - | - | - | 30 |
|  | | | | | | | **170** |



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| **Course Code** | **20BC2020** | **Duration** | **3hrs** |
| **Course Name** | **CORPORATE ACCOUNTING-II** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Explain Non-Interest Income. | | CO1 | | U | 2 |
| 2. | Describe Non-Life Insurance. | | CO2 | | R | 2 |
| 3. | What is Revenue Profit? | | CO3 | | R | 2 |
| 4. | Define Inflation. | | CO4 | | R | 2 |
| 5. | What is Human Resource Accounting? | | CO5 | | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | From the following information relating to Lee Bank Ltd., prepare the profit and loss A/c for the year ended 31st December 2007.   |  |  |  |  | | --- | --- | --- | --- | | Rent received | 71,000 | Salaries and Allowances | 2,15,800 | | Exchange and Commission | 33,800 | Postage | 5,500 | | Interest on fixed deposits | 11,10,000 | Sundry charges | 4,300 | | Interest of savings bank A/c | 2,62,000 | Director' &Auditor' fee | 15,800 | | Interest on overdrafts | 2,26,000 | Printing | 8,500 | | Discount on bills discounted | 7,70,000 | Law charges | 4,600 | | Interest on current accounts | 1,78,000 | Locker rent | 2,400 | | Interest on cash credits | 8,82,000 | Transfer fees | 3,800 | | Depreciation on bank property | 21,000 | Interest on loan | 10,33,000 | | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Briefly discuss types of Banks. Explain with suitable examples. | | CO2 | | U | 10 |
| 8. | a) A life assurance company prepared its Revenue A/c for the year ended 31.03.2006 and ascertained its Life assurance fund to be Rs.28,35,000. It was found later that the following had been omitted from the accounts:   1. Interest accrued on investment Rs.39,000 2. Income tax liable to be deducted thereon is estimated to be Rs.15,500 3. Outstanding premium Rs.32,800 4. Bonus utilized for reduction of premium Rs.6,750 5. Claims intimated but not admitted Rs.27,400 6. Claims covered under reinsurance Rs.5,500   Find out the true life assurance fund  b) The life fund of a life insurance company on 31/03/2006 showed a balance of Rs.540000. However the following items were not taken into account while preparing the revenue account for 2005 to 2006. Ascertain the correct life fund balance.   1. Interest and dividends accrued on investments RS.20000 2. Income tax deducted at source in the above Rs.7000 3. Re-insurance Claims recoverable Rs.8000 4. Commission due on re-insurance premium paid Rs.12000 5. Bonus in reduction of premium Rs.4000 | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Enumerate the functions of IRDA. | | CO4 | | U | 10 |
| 10. | From the following balance sheet relating to H ltd. and S ltd. prepare a consolidated balance sheet. CO5 An  **Balance sheet as on 31/12/1992**   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Liabilities** | **H** | **S** | **Asserts** | **H** | **S** | | Share capital (shares of Rs.10each) | 1000000 | 200000 | Sundry fixed asserts | 800000 | 120000 | | Profit and Loss Account | 400000 | 120000 | Stock | 610000 | 240000 | | Reserves | 100000 | 60000 | Debtors | 130000 | 170000 | | Creditors | 200000 | 120000 | Bills receivable | 10000 | - | | Bills Payable | - | 30000 | Shares in 'S' ltd. at cost (15000 shares) | 150000 | - | |  | 1700000 | 530000 |  | 1700000 | 530000 |  1. All profits of S ltd. have been earned after the shares were acquired by H ltd. But there was already a reserve of Rs.60000 and that date. 2. All the bills payable of S ltd. were accepted in favour of H ltd.   The stock of H ltd. includes Rs.50000 purchased from S ltd. The profit added was 25% on cost. | | | | | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Write a short on.   1. Re-Insurance 2. NPA. 3. Minority Interest. 4. Cost of Control. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | The following figures are extracted from the books of BBCC Bank ltd. as on 31st December 2008.   |  |  | | --- | --- | | **Particulars** | **Rs.** | | Interest and Discount received | 36,95,738 | | Commission, Exchange | 2,00,000 | | Directors fees | 55,000 | | Postage and Telegrams | 62,313 | | Stationary | 17,625 | | Preliminary Expenses | 15,000 | | Interest paid on Deposits | 20,32,542 | | Rent received | 54,000 | | Salaries and Allowances | 1,75,000 | | Rent and Taxes Paid | 87,973 | | Profit on Sale of Investments | 2,00,000 | | Depreciation on Building | 27,375 | | Audit fees | 5,000 |   **Additional Information**   1. A customer to whom a sum of Rs.10, 00,000 has been advanced has become insolvent. It is expected that only 50% can be recovered from his private estate. 2. For the remaining debts a provision of Rs.150000 was necessary. 3. Rebate on Bills discounted as 31.12.2007 Rs.12000 and on 31.12.2008 Rs.16000 4. Provide Rs.650000 for taxation 5. Write off all preliminary expenses   Prepare profit and loss a/c in accordance with the law. | | CO1 | U | 20 | |
|  |  |  | |  |  |  | |
| 13. |  | From the following balances extracted from the books of RIC as on 31.03.2006, prepare a Revenue Account for the year ending 31.03.2006 in the prescribed format. CO2 A   |  |  |  |  | | --- | --- | --- | --- | | Particulars | Rs.in (‘000) | Particulars | Rs.in (‘000) | | Claims by death  Claims by maturity  Agent allowances  Salaries  Travelling exp.  Director fee  Auditor fee  Medical fee  Commission  Rent  Law charge  Advertising  Bank charges  General charges  Surrenders | 3,25,000  2,14,000  26,500  44,200  1,200  8,700  1,000  52,000  2,18,000  2,800  200  4,300  1,500  2,000  47,500 | Life Assurance Fund (1.4.05)  Premiums  Bonus in reduction of premium  Income tax on interest and dividends  Printing  Postage  Receipt stamps  Reinsurance premium  Interest & dividend (gross)  Policy renewal fee  Assignment fee  Endowment fee  Transfer fee | 63,31,000  20,65,000  1,000  5,700  13,900  14,300  2,300  40,950  2,72,000  9,600  540  690  1,400 |   Provide Rs.1,500 for depreciation of furniture and Rs.2,20,000 for depreciation on investments. | | | | 20 | |
|  |  |  | |  |  |  | |
| 14. |  | The following of the balance sheets of H Ltd. and its subsidiary S Ltd. as on 31-03-1995.  CO3 A .   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Liabilities** | **H** | **S** | **Asserts** | **H** | **S** | | Share capital:  Rs.10each fully paid | 600000 | 200000 | Machinery | 300000 | 100000 | | General Reserve | 150000 | 70000 | Furniture | 70000 | 45000 | | Profit and Loss A/C | 70000 | 50000 | 70%shares in S Ltd. at cost | 260000 | - | | Creditors | 90000 | 60000 | Stock | 175000 | 189000 | |  |  |  | Debtors | 55000 | 30000 | |  |  |  | Cash at Bank | 50000 | 10000 | |  |  |  | Preliminary Expenses | - | 6000 | | Total | 910000 | 380000 | Total | 910000 | 380000 |   H Ltd. acquired the shares of S Ltd. on 30 June 1994. On 1st April 1994, S Ltd.’s general reserve and profit and loss account stood at Rs.60000 and 20000 respectively. No part of the preliminary expenses was written off in year ended 31-03-1995.  Prepare a consolidated balance sheet of H ltd. and its subsidiary S ltd. as on 31-03-1995, giving all your working notes separately. | | | | 20 | |
|  |  |  | |  |  |  | |
| 15. |  | Briefly explain special features of Double Account System. | | CO4 | An | 20 | |
|  |  |  | |  |  |  | |
| 16. |  | Briefly explain the types of Insurance. | | CO5 | R | 20 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To understand International trade theory |
| CO2 | To know the market demand and supply for the organization development |
| CO3 | To apply the business environment for decision making |
| CO4 | To impart the market structure knowledge to know the world economic systems |
| CO5 | To help to analyse the business environment for the proper decision-making |
| CO6 | To evaluate the regulations of international trade and Investment. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 |  | 10 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 | 10 |  | 20 |  |  | 32 |
| CO5 | 12 |  |  | 10 |  |  | 22 |
| CO6 | 10 | 10 |  |  |  |  | 20 |
|  | | | | | | | **170** |

**Graphical user interface, application

Description automatically generated with medium confidence**

**SUPPLEMENTARY EXAMINATION – JUNE 2023**

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| **Course Code** | **20BC2021** | **Duration** | **3hrs** |
| **Course Name** | **COST ACCOUNTING II** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | | | | | | | **CO** | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | | | | | | | |
| 1. | Define Marginal Cost. | | | | | | | | | CO1 | U | | 2 |
| 2. | Compute the Economic Batch Quantity of a company from the following details  Annual demand for components 24000 units ; Set up cost per batch Rs.120 ; Carrying cost per unit of production Rs.0.36 | | | | | | | | | CO2 | A | | 2 |
| 3. | Find the cost of Process A from the following details:  Raw materials ₹25,000  Wages ₹10,000  Chargeable expenses ₹4,500  Overhead 80% of wages | | | | | | | | | CO3 | A | | 2 |
| 4. | Sales = Rs.10,00,000 Variable Cost = Rs.6,00,000 Calculate   1. Contribution (ii) PV Ratio | | | | | | | | | CO4 | A | | 2 |
| 5. | Define Target Costing. | | | | | | | | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | | | | | | |
| 6. | Bring out the differences between Job Costing and Contract Costing. | | | | | | | | | CO1 | An | | 10 |
|  | **(OR)** | | | | | | | | |  |  | |  |
| 7. | The Contract price in respect of a project was Rs. 5,00,000. On 31st March, 2018, 90% of the work had been completed and certified by the architects. The costs incurred up to 31st 2018 on this project amounted to Rs. 4,00,000. It was estimated that another Rs. 20,000 would have to be spent further to complete the project. The contractee paid 80% of the value of work certified.  Compute the profit to be taken to Profit and Loss Account for the year ending 31st March, 2018 | | | | | | | | | CO2 | A | | 10 |
| 8. | A product passes through two processes viz Process A and Process B. The output of process A becomes the input of process B and the output of Process B is transferred to warehouse. The quantity of raw materials introduced into process A is 20,000 kgs. at ₹10 per Kg. The cost and output data in the month under review are as under:  Process I Process II  Direct materials ₹60,000. ₹40,000  Direct Labour ₹40,000 ₹30,000  Production overheads ₹39,000 ₹40,250  The Company’s policy to fix the selling price of the end product in such a way as to yield a profit of 20% on selling price.   1. Prepare the Process Accounts 2. Determine the selling price per unit of the end product. | | | | | | | | | CO3 | A | | 10 |
|  | **(OR)** | | | | | | | | |  |  | |  |
| 9. | Distinguish between Standard Costing and Budgetary Control | | | | | | | | | CO5 | An | | 10 |
| 10. | Selling Price Per unit = Rs.120  Fixed Cost = Rs.2,00,000  Variable Costs per unit  Direct Material = Rs.40  Direct Labour = Rs.24  Variable Overheads = Rs.16  From the above cost data calculate :  1. Contribution per unit 2. PV Ratio 3. Break Even Point  4. Sales to earn a profit of Rs.2,00,000 | | | | | | | | | CO4 | A | | 10 |
|  | **(OR)** | | | | | | | | |  |  | |  |
| 11. | Define Target Costing. Explain its objectives. | | | | | | | | | CO6 | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | | | | | | |
| 12. |  | | | Patel Ltd. has prepared the following budget estimates for the year 2022-2023 - Sales (units) 15,000 ; Fixed Expenses Rs. 34,000 ; Sales Rs. 1,50,000 ; Variable costs Rs. 6 per unit  You are required to find  i) Profit ii) PV Ratio iii) Break Even Point iv) Margin of Safety  v) Volume of sales to earn profit of Rs. 66,000 | | | | | | CO2 | A | | 20 |
|  |  | | |  | | | | | |  |  | |  |
| 13. | a. | | | It is an accepted principle that profit on incomplete contracts must be taken into account in respect of the work certified only , after providing adequate reserve for future contingencies.    State rules for arriving the profit to be transferred to the Profit or Loss Account in the case of incomplete contracts. | | | | | | CO3 | R | | 5 |
|  | b. | | | X Ltd. manufactures and sells 4,000 units of product ‘X’ @₹20 per unit. The details regarding the cost of production are stated below:  Direct material ₹20,000  Direct Labour ₹ 15,000  Electricity ₹ 5,000  Miscellaneous Expenses ₹7,000  Fixed Manufacturing expenses ₹18,000  Fixed Administration Expenses ₹ 12,000  The normal production capacity is 10,000 units per month. The company received an order of 6,000 units @ ₹13 per month from a foreign Market. Advise the management whether the order can be accepted or not. | | | | | | CO3 | A | | 15 |
|  |  | | |  | | | | | |  |  | |  |
| 14. | a. | | | XYZ Co., Ltd. provided the following information from the costing records. Standard labour costs are as follows:   |  |  |  |  | | --- | --- | --- | --- | | **Workers** | **Hours per unit** | **Hourly Rate (₹)** | **Amount (₹)** | | Male | 5 | 20 | 100 | | Female | 3 | 18 | 54 | |  | 8 |  | 154 |   Actual labour cost for 300 units are as follows:   |  |  |  |  | | --- | --- | --- | --- | | **Workers** | **Hours** | **Hourly Rate (₹)** | **Amount (₹)** | | Male | 1,710 | 17 | 29,070 | | Female | 990 | 15 | 14,850 | |  | 2,700 |  | 43,920 |   Calculate (i) Labour Cost Variance (ii) Labour Rate Variance  (iii) Labour Efficiency Variance | | | | | | CO5 | A | | 10 |
|  | b. | | | A company presents the following information for the month of November 2021  Budgeted production of product P = 200 units  Standard consumption of raw material A = 2 Kg per unit of P  Standard Price of A = Rs.6 per Kg  Actually 250 units of P were produced. Material A was purchased at Rs.8 per Kg and was consumed at the rate of 1.8 Kg per unit of P.  Calculate   1. Material Cost Variance (MCV) 2. Material Price Variance (MPV) 3. Material Usage Variance (MUV) | | | | | | CO5 | A | | 10 |
|  |  | | |  | | | | | |  |  | |  |
| 15. |  | | | The expenses budgeted for production of 10,000 units in a factory are furnished below:   |  |  | | --- | --- | |  | **₹ per unit** | | Materials | 70 | | Labour | 25 | | Variable overheads | 20 | | Fixed overheads (₹1,00,000) | 10 | | Variable expenses (direct) | 5 | | Selling expenses (10% fixed) | 13 | | Distribution expenses (20% fixed) | 7 | | Administration expenses (₹50,000) | 5 |   Prepare a budget for the production of (a) 8,000 units and (b) 6,000 units. Assume that administration expenses are rigid for all levels of production. | | | | | | CO4 | A | | 20 |
|  |  | | |  | | | | | |  |  | |  |
| 16. |  | | | Define Transfer Pricing and explain the different methods for ascertaining transfer price between responsibility centers | | | | | | CO6 | U | | 20 |
|  | | **COURSE OUTCOMES** | | | | | | | | | | | |
| CO1 | | To understand the concepts and terminologies in Costing | | | | | | | | | | | |
| CO2 | | To Remember various formulas used in computations | | | | | | | | | | | |
| CO3 | | To Develop Statements in Job, Contract Costing and Tenders | | | | | | | | | | | |
| CO4 | | To Analyze the key issues in business operations, using CVP analysis | | | | | | | | | | | |
| CO5 | | To Evaluate and prepare Variance report | | | | | | | | | | | |
| CO6 | | To apply the concepts of SCM techniques in regular decision making and Performance analysis | | | | | | | | | | | |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | | | | | | | |
| CO / P | | | **Remember** | | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | | | **Total** | |
| CO1 | | |  | | 2 |  | 10 |  |  | | | 12 | |
| CO2 | | |  | |  | 32 |  |  |  | | | 32 | |
| CO3 | | | 5 | |  | 27 |  |  |  | | | 32 | |
| CO4 | | |  | |  | 32 |  |  |  | | | 32 | |
| CO5 | | |  | | 2 | 20 | 10 |  |  | | | 32 | |
| CO6 | | |  | | 30 |  |  |  |  | | | 30 | |
|  | | | | | | | | | | | | **170** | |



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| **Course Code** | **20BC2021** | **Duration** | **3hrs** |
| **Course Name** | **COST ACCOUNTING-II** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | ‘Marginal Costing rewards sales whereas absorption costing rewards production.’ Comment. | | CO1 | An | 2 |
| 2. | Write a note on Job costing and the industries which adopt job costing. | | CO2 | U | 2 |
| 3. | Calculate material cost variance and material quantity variance from the following:   |  |  |  |  |  | | --- | --- | --- | --- | --- | | **Material** | **Standard** | | **Actual** | | | Quantity | Rate | Quantity | Rate | | X | 1000 | 6 | 1100 | 7 | | Y | 700 | 10 | 600 | 8 | | | CO3 | A | 2 |
| 4. | Find the cost of Process A from the following details:  Raw materials ₹22,000  Wages ₹10,800  Chargeable expenses ₹3,600  Overhead 80% of wages | | CO4 | A | 2 |
| 5. | Define budget and budgetary control. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | X Ltd. manufactures and sells 4,000 units of product ‘X’ @₹20 per unit. The details regarding the cost of production are stated below:  Direct material ₹20,000  Direct Labour ₹ 15,000  Electricity ₹ 5,000  Miscellaneous Expenses ₹7,000  Fixed Manufacturing expenses ₹18,000  Fixed Administration Expenses ₹ 12,000  The normal production capacity is 10,000 units per month. The company received an order of 6,000 units @ ₹13 per month from a foreign Market. Advise the management whether the order can be accepted or not. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Define Target Costing. Explain its objectives. | | CO6 | U | 10 |
| 8. | A product passes through two processes. The output of process I becomes the input of process II and the output of Process II is transferred to warehouse. The quantity of raw materials introduced into process I is 20,000 kgs. at ₹10 per Kg. The cost and output data in the month under review are as under:  Process I Process II  Direct materials ₹60,000. ₹40,000  Direct Labour ₹40,000 ₹30,000  Production overheads ₹39,000 ₹40,250  Normal loss 8% 5%  Output ₹18,000. ₹17,400  Loss realization of ₹ /unit 2.00 3.00  The Company’s policy to fix the selling price of the end product in such a way as to yield a profit of 20% on selling price.   1. Prepare the Process Accounts 2. Determine the selling price per unit of the end product. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Define transfer price. Discuss the advantages and disadvantages of market-based transfer price. | | CO6 | U | 10 |
| 10. | XYZ Co., Ltd. provided the following information from the costing records. Standard labour costs are as follows:   |  |  |  |  | | --- | --- | --- | --- | | **Workers** | **Hours per unit** | **Hourly Rate (₹)** | **Amount (₹)** | | Male | 5 | 20 | 100 | | Female | 3 | 18 | 54 | |  | 8 |  | 154 |   Actual labour cost for 300 units are as follows:   |  |  |  |  | | --- | --- | --- | --- | | **Workers** | **Hours** | **Hourly Rate (₹)** | **Amount (₹)** | | Male | 1,710 | 17 | 29,070 | | Female | 990 | 15 | 14,850 | |  | 2,700 |  | 43,920 |   Calculate (i) Labour Cost Variance (ii) Labour Rate Variance  (iii) Labour Efficiency Variance (iv) Labour Mix Variance. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | The expenses budgeted for production of 10,000 units in a factory are furnished below:   |  |  | | --- | --- | |  | **₹ per unit** | | Materials | 70 | | Labour | 25 | | Variable overheads | 20 | | Fixed overheads (₹1,00,000) | 10 | | Variable expenses (direct) | 5 | | Selling expenses (10% fixed) | 13 | | Distribution expenses (20% fixed) | 7 | | Administration expenses (₹50,000) | 5 |   Prepare a budget for the production of (a) 8,000 units and (b) 6,000 units. Assume that administration expenses are rigid for all levels of production. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain the significance and objective of a break-even chart and state the factors which would cause the break even point to change. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | From the following particulars relating to a contract, prepare (a) the Contract Account, (b) Contractee’s Account and (c) relevant entries in the Balance Sheet:    The contract price has been agreed at ₹2,50,000. Cash has been received from the contractee amounting to ₹1,80,000. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | Discuss the traditional costing method with activity based costing. | CO3 | AN | 20 |
|  |  |  |  |  |  |
| 15. |  | The standard mix to produce one unit of product is as follows:  Material A    60 units @ ₹ 15 per unit = ₹     9,00  Material B    80 units @ ₹ 20 per unit = ₹    1,600  Material C    100 units @ ₹ 25 per unit = ₹    2,500      240 units                          ₹  5,000  During the month of April, 10 units were actually produced and consumption was as follows:  Material A    640 units @ ₹ 17.50 per unit = ₹    11,200  Material B    950 units @ ₹ 18.00 per unit = ₹    17,100  Material C  870 units@ ₹ 27.50 per unit =₹     23,925      2,460 units             ₹     52,225    Calculate all material variances. | CO5 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | Ahamed Ltd. has prepared the following budget estimates for the year 2008-2009 - Sales (units) 15,000 ; Fixed Expenses Rs. 34,000 ; Sales Rs. 1,50,000 ; Variable costs Rs. 6 per unit  You are required to:   1. Find the P/V ratio, break-even point and margin of safety. 2. Calculate the revised P/V ratio, break-even point and margin of safety in each of the following cases:   (a) Decrease of 10% in selling price:  (b) Increase of 10% in variable costs:  (c) Increase of sales volume by 2,000 units:  (d) Increase of Rs. 6,000 in fixed costs. | CO4 | A | 20 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | To understand the concepts and terminologies in Costing. |
| CO2 | To Remember various formulas used in computations |
| CO3 | To Develop Statements in Job, Contract Costings and Tenders |
| CO4 | To Analyze the key issues in business operations, using CVP analysis |
| CO5 | To Evaluate and prepare Variance report |
| CO6 | To apply the concepts of SCM techniques in regular decision making and Performance analysis. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 20 |  | 12 |  |  | 32 |
| CO2 |  | 2 | 20 |  |  |  | 22 |
| CO3 |  |  | 2 | 30 |  |  | 32 |
| CO4 |  |  | 22 |  |  |  | 22 |
| CO5 |  | 2 | 10 | 20 |  |  | 32 |
| CO6 |  | 30 |  |  |  |  | 30 |
|  | | | | | | | **170** |



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| **Course Code** | **20BC2022** | **Duration** | **3hrs** |
| **Course Name** | **FINANCIAL MANAGEMENT** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define Financial Management. | | CO1 | R | | 2 |
| 2. | Write a brief note on Agency problems. | | CO2 | U | | 2 |
| 3. | Explain ABC analysis in the context of inventory management. | | CO3 | U | | 2 |
| 4. | Define optimal capital structure. | | CO5 | R | | 2 |
| 5. | Explain the need for Risk management. | | CO6 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Explain the role of financial manager in the current scenario. | | CO2 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Compare and contrast financial management and management accounting. | | CO1 | | An | 10 |
| 8. | ABC ltd gives you the following income statement for the year ended 31st March 2022.Calculate the financial, operating and combined leverages of the company and comment on its risk .   |  |  | | --- | --- | | Sales | 10,50,000 | | Variable cost | 7,67,000 | | Fixed cost | 75,000 | | Interest | 1,10,000 | | Tax | 30% | | | CO4 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Define the cost of capital. How will you calculate Kd,Kp, Ke and Kr. | | CO5 | | A | 10 |
| 10. | Rupa Ltd.’s EBIT is 5,00,000. The company has 10%, Rs.20 lakh debentures. The equity capitalization rate i.e. Ke is 16%.  You are required to Calculate:   1. Market value of equity and value of firm 2. Overall cost of capital. | | CO4 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Explain the hedging techniques for managing the foreign currency risk. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Analyze the nature and role of financial markets and institutions. | CO1 | | An | 20 |
|  |  |  |  | |  |  |
| 13. |  | Elaborate the functions of a stock market in a developing economy. | CO4 | | U | 20 |
|  |  |  |  | |  |  |
| 14. |  | As a financial manager what factors you will consider while deciding the working capital requirements of a company. | CO5 | | A | 20 |
|  |  |  |  | |  |  |
| 15. |  | From the following information calculate the net present value and profitability Index of the two projects and suggest which of the two projects should be accepted assuming a discount rate of 10%.   |  |  |  | | --- | --- | --- | | Particulars | Machine X | Machine Y | | Initial investment | Rs.20,000 | Rs.30,000 | | Estimated life | 5 Years | 5 Years | | Scrap value | Rs. 1,000 | Rs. 2,000 | | Profits Before Depreciation And After Taxes (cash flows) | | | | Year 1 | 5000 | 20000 | | Year 2 | 10000 | 10000 | | Year 3 | 10000 | 5000 | | Year 4 | 3000 | 3000 | | Year 5 | 2000 | 2000 |   The discount rate @ 10% are   |  |  | | --- | --- | | Year | Discount rate @ 10% | | 1 | 0.9090 | | 2 | 0.8260 | | 3 | 0.7510 | | 4 | 0.6830 | | 5 | 0.6210 | | CO2 | | A | 20 |
|  |  |  |  | |  |  |
| 16. |  | PepsiCompanyproducesasinglearticle.Followingcostdataisgivenaboutits  product:‐  SellingpriceperunitRs.40  MarginalcostperunitRs.24  FixedcostperannumRs.16000  Calculate:  (a)P/Vratio(b)breakevensales(c)salestoearnaprofitofRs.2,000(d)Profit  atsalesofRs.60,000(e)Newbreakevensales,ifpriceisreducedby10%.  PepsiCompanyproducesasinglearticle.Followingcostdataisgivenaboutits  product:‐  SellingpriceperunitRs.40  MarginalcostperunitRs.24  FixedcostperannumRs.16000  Calculate:  (a)P/Vratio(b)breakevensales(c)salestoearnaprofitofRs.2,000(d)Profit  atsalesofRs.60,000(e)Newbreakevensales,ifpriceisreducedby10%.  Critically examine the efficient market hypothesis with suitable example. | CO3 | | E | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To Understand the relationship between FM and other functions. |
| CO2 | To Remember the objectives of Financial Management and its Environment. |
| CO3 | To Develop Statements of Working capital estimations and its various implications. |
| CO4 | To Evaluate the capital projects using Traditional and DCF Techniques. |
| CO5 | To Analyze the Models of Capital structure theories in different context. |
| CO6 | To Apply the risk approaches in valuations. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | - | - | 30 | - | - | 32 |
| CO2 | - | 12 | 20 | - | - | - | 32 |
| CO3 | - | 2 | - | - | 20 | - | 22 |
| CO4 | - | 20 | 20 | - | - | - | 40 |
| CO5 | 2 | - | 30 | - | - | - | 32 |
| CO6 | - | 12 | - | - | - |  | 12 |
| Total | 4 | 46 | 70 | 30 | 20 | - | 170 |



**SUPPLEMENTARY EXAMINATION – JUNE 2023**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **20BC2022** | **Duration :** | **3hrs** |
| **Course Name** | **FINANCIAL MANAGEMENT** | **Max. Marks :** | **100** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Q. No.** | **Questions** | **CO/BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **Answer All Questions** | | | |
| 1. | Define Financial Management. | CO1/R | 2 |
| 2. | Write a brief note on Agency problems. | CO2/U | 2 |
| 3. | Explain ABC analysis in the context of inventory management. | CO3/U | 2 |
| 4. | Define optimal capital structure. | CO5/R | 2 |
| 5. | Explain the need for Risk management. | CO6/U | 2 |

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| **PART – B (3 X 10 = 30 MARKS)**  **(either or type)** | | | |
| 6. | Explain the role of financial manager in the current scenario. | CO2/U | 10 |
|  | **(OR)** | |  |
| 7. | Compare and contrast financial management and management accounting. | CO1/An | 10 |
|  |  | |  |
| 8. | ABC ltd gives you the following income statement for the year ended 31st March 2022.Calculate the financial, operating and combined leverages of the company and comment on its risk.   |  |  | | --- | --- | | Sales | 10,50,000 | | Variable cost | 7,67,000 | | Fixed cost | 75,000 | | Interest | 1,10,000 | | Tax | 30% | | CO4/A | 10 |
|  | **(OR)** | |  |
| 9. | Define the cost of capital. How will you calculate Kd,Kp, Ke and Kr ? | CO5/A | 10 |
|  |  | |  |
| 10. | Rupa Ltd.’s EBIT is 5,00,000. The company has 10%, Rs.20 lakh debentures. The equity capitalization rate i.e. Ke is 16%.  You are required to Calculate:   1. Market value of equity and value of firm (ii) Overall cost of capital. | CO4/A | 10 |
|  | **(OR)** | |  |
| 11. | Explain the hedging techniques for managing the foreign currency risk. | CO6/U | 10 |

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| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three out of five Questions)** | | | | |
| 12. | a | Analyse the nature and role of financial markets and institutions. | CO1/An | 20 |
|  | | | | |
| 13. | a | Elaborate the functions of a stock market in a developing economy. | CO4/U | 20 |
|  |  |  | |  |
| 14. | a | As a financial manager what factors you will consider while deciding the working capital requirements of a company. | CO5/A | 20 |
|  | | | | |
| 15. | a | From the following information calculate the net present value and profitability Index of the two projects and suggest which of the two projects should be accepted assuming a discount rate of 10%.   |  |  |  | | --- | --- | --- | | Particulars | Machine X | Machine Y | | Initial investment | Rs.20,000 | Rs.30,000 | | Estimated life | 5 Years | 5 Years | | Scrap value | Rs. 1,000 | Rs. 2,000 | | Profits Before Depreciation And After Taxes (cash flows) | | | | Year 1 | 5000 | 20000 | | Year 2 | 10000 | 10000 | | Year 3 | 10000 | 5000 | | Year 4 | 3000 | 3000 | | Year 5 | 2000 | 2000 |   The discount rate @ 10% are   |  |  | | --- | --- | | Year | Discount rate @ 10% | | 1 | 0.9090 | | 2 | 0.8260 | | 3 | 0.7510 | | 4 | 0.6830 | | 5 | 0.6210 | | CO2/A | 20 |
|  |  |  | |  |
| 16. | a | PepsiCompanyproducesasinglearticle.Followingcostdataisgivenaboutits  product:‐  SellingpriceperunitRs.40  MarginalcostperunitRs.24  FixedcostperannumRs.16000  Calculate:  (a)P/Vratio(b)breakevensales(c)salestoearnaprofitofRs.2,000(d)Profit  atsalesofRs.60,000(e)Newbreakevensales,ifpriceisreducedby10%.  PepsiCompanyproducesasinglearticle.Followingcostdataisgivenaboutits  product:‐  SellingpriceperunitRs.40  MarginalcostperunitRs.24  FixedcostperannumRs.16000  Calculate:  (a)P/Vratio(b)breakevensales(c)salestoearnaprofitofRs.2,000(d)Profit  atsalesofRs.60,000(e)Newbreakevensales,ifpriceisreducedby10%.  Critically examine the efficient market hypothesis with suitable example. | CO3/E | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To Understand the relationship between FM and other functions |
| CO2 | To Remember the objectives of Financial Management and its Environment |
| CO3 | To Develop Statements of Working capital estimations and its various implications |
| CO4 | To Evaluate the capital projects using Traditional and DCF Techniques |
| CO5 | To Analyze the Models of Capital structure theories in different context |
| CO6 | To Apply the risk approaches in valuations |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | - | - | 30 | - | - | 32 |
| CO2 | - | 12 | 20 | - | - | - | 32 |
| CO3 | - | 2 | - | - | 20 | - | 22 |
| CO4 | - | 20 | 20 | - | - | - | 40 |
| CO5 | 2 | - | 30 | - | - | - | 32 |
| CO6 | - | 12 | - | - | - |  | 12 |
| Total | 4 | 46 | 70 | 30 | 20 | - | 170 |



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| **Course Code** | **20BC2023** | **Duration** | **3hrs** |
| **Course Name** | **INDIAN FINANCIAL SYSTEM** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | What are the various segments of financial system? | | | CO1 | R | 2 |
| 2. | Describe any four features of Indian money market. | | | CO2 | U | 2 |
| 3. | Write any two investors protection initiated by SEBI. | | | CO3 | R | 2 |
| 4. | Enumerate the concept of IDBI. | | | CO4 | R | 2 |
| 5. | Describe factoring. | | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Examine the types of Financial instruments. | | | CO1 | Ap | 10 |
|  | **(OR)** | | |  |  |  |
| 7. | Point out the recent developments in the Indian money market. | | | CO2 | An | 10 |
| 8. | Explain in detail about the functions of a stock exchange. | | | CO3 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 9. | Describe Book building and Buy back of shares. | | | CO4 | U | 10 |
| 10. | Explain Mutual fund and its advantages. | | | CO5 | C | 10 |
|  | **(OR)** | | |  |  |  |
| 11. | Summarize the forms of Leasing. | | | CO6 | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | |  | Discuss the role of Indian Financial system. | CO2 | U | 20 |
| 13. | |  | Point out the methods of issuing securities in the capital market. | CO3 | An | 20 |
| 14. | |  | Summarize about SEBI. | CO4 | E | 20 |
| 15. | |  | Examine the functions of Financial institutions. | CO5 | Ap | 20 |
| 16. | |  | Explain the role of Venture capital in India. | CO6 | C | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Demonstrate the understanding of the role of financial system in the country. |
| CO2 | Familiarization with the constituents of the financial system. |
| CO3 | Apply the methods of financing by financial institutions in decision making |
| CO4 | Articulate the roles played by financial markets and instruments |
| CO5 | Evaluate the methods of New modes of Financing |
| CO6 | Knowledge about mutual fund industry and analyze various mutual fund |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 |  | 10 |  |  |  | 12 |
| CO2 |  | 22 |  | 10 |  |  | 32 |
| CO3 | 2 |  |  | 30 |  |  | 32 |
| CO4 | 2 | 10 |  |  | 20 |  | 32 |
| CO5 |  | 2 | 20 |  | 10 |  | 32 |
| CO6 |  |  |  |  | 10 | 20 | 30 |
|  | 6 | 34 | 30 | 40 | 40 | 20 | **170** |



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| **Course Code** | **20BC2024** | **Duration** | **3hrs** |
| **Course Name** | **INTERNATIONAL BUSINESS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 1. | Define International Trade. | | | CO1 | | R | 2 |
| 2. | Explain the term Quotas in International Trade. | | | CO2 | | U | 2 |
| 3. | Summarize the Regional Economic Integration with example. | | | CO3 | | An | 2 |
| 4. | List out the objectives of WTO. | | | CO4 | | R | 2 |
| 5. | Explain the important features of URUGUAY round agreements. | | | CO5 | | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | State and explain the modes of entry in international business. | | | CO1 | | R | 10 |
| **(OR)** | | | | | | | |
| 7. | Explain the International Business Environment of political, legal and economic systems. | | | CO2 | | U | 10 |
| 8. | Can Regionalism and Multilateralism coexist? Discuss. | | | CO3 | | An | 10 |
| **(OR)** | | | | | | | |
| 9. | Elucidate the impact of globalization in International Trade. | | | CO4 | | A | 10 |
| 10. | Differentiate SPS and TBT agreement. | | | CO5 | | An | 10 |
| **(OR)** | | | | | | | |
| 11. | Discuss the objectives, functions, role of IBRD in international Trade. | | | CO6 | | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | Discuss the Theories of International Trade. | | CO1 | | R | | 20 |
|  |  | |  | |  | |  |
| 13. | Measure the level of Economic Integration with the merits and demerits in India. | | CO2 | | An | | 20 |
|  |  | |  | |  | |  |
| 14. | Elucidate the national and international studies on UNCTAD. | | CO3 | | A | | 20 |
|  |  | |  | |  | |  |
| 15. | Discuss the structure and functioning of SAARC in regional economic arrangements and its impact in Indian Economy. | | CO4 | | R | | 20 |
|  |  |  |  | |  | |  |
| 16. |  | Write short note on the following development Institution:   * IMF * UNIDO * ADB | CO6 | | U | | 20 |
|  |  |  |  | |  | |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
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|  | **COURSE OUTCOMES** |
| CO1 | To understand international trade theory. |
| CO2 | To remember the market demand and supply for the organization development. |
| CO3 | To apply the business environment for decision making. |
| CO4 | To evaluate the market structure knowledge to know the world economic systems. |
| CO5 | To analyses the business environment for the proper decision-making. |
| CO6 | To develop an interest in international trade and Investment. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 32 |  |  |  |  |  | 32 |
| CO2 |  | 12 |  | 20 |  |  | 32 |
| CO3 |  |  | 20 | 12 |  |  | 32 |
| CO4 | 22 |  | 10 |  |  |  | 32 |
| CO5 |  | 22 |  | 10 |  |  | 32 |
| CO6 | 10 |  |  |  |  |  | 10 |
|  | | | | | | | **170** |



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| **Course Code** | **20BC2025** | **Duration** | **3hrs** |
| **Course Name** | **MANAGEMENT ACCOUNTING** | **Max. Marks** | **100** |

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| **Q. No.** | | | **Questions** | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | | |
| 1. | | | Explain Management Accounting. | | CO1 | | U | | 2 |
| 2. | | | Describe Trend Analysis. | | CO2 | | R | | 2 |
| 3. | | | Explain Comparative Balance Sheet, and how it is important to the Management Accountant. | | CO5 | | An | | 2 |
| 4. | | | Define Ratio. List down the Balance sheet ratios. | | CO3 | | A | | 2 |
| 5. | | | Discuss Fund Flow Statement. | | CO4 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | | |
| 6. | | | Briefly explain the nature of Management Accounting. | | CO1 | | R | | 10 |
| **(OR)** | | | | | | | | | |
| 7. | | | Prepare a Comparative Income Statement from the following.   |  |  |  | | --- | --- | --- | | Particulars | 31.3.2016  Rs. | 31.3.2017  RS. | | Sales | 2150000 | 2500000 | | Cost of Goods Sold | 1350000 | 1500000 | | **Operating Expenses** |  |  | | Administrative Expenses | 220000 | 190000 | | Selling Expenses | 195000 | 260000 | | **Non-Operating Expenses** |  |  | | Interest | 150000 | 130000 | | Income Tax | 160000 | 220000 | |  |  |  | | | CO2 | | C | | 10 |
| 8. | | | ABT Ltd. is providing the following information as on 31st March 2017.  Sales Rs.1400000, Wages Rs.160000, Other direct expenses Rs.40000, Purchases Rs.400000,Administration Expenses Rs.100000, Selling and Distribution Expenses Rs.80000, Interest Rs,120000, Tax@ Rs.40%.  **Calculate:** a) Gross Profit Ratio b) Net Profit Ratio c) Operating Profit Ratio d) Cost of Sales of Goods Sold Ratio e) Administration Expenses Ratio f) Selling Expenses Ratio g) Operating Expenses Ratio. | | CO3 | | E | | 10 |
| **(OR)** | | | | | | | | | |
| 9. | | | Prepare a Statement of Funds Flow and a Statement of Changes in Working Capital from the following Balance sheets:   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Liabilities | 2006 | 2007 | Assets | 2006 | 2007 | | Share Capital | 500000 | 550000 | Fixed Assets | 495000 | 550000 | | Profit and Loss A/c | 100000 | 120000 | Stock | 49000 | 77000 | | Sundry creditors | 15000 | 20000 | Debtors | 30000 | 10000 | |  |  |  | Cash | 41000 | 53000 | |  | 615000 | 690000 |  | 615000 | 690000 | | | CO4 | | A | | 10 |
| 10. | | | James & Co. Manufactures 2 types of products namely A and B and sells them in Chennai and Mumbai markets. The following information is related to the year ending 31st March 2017.   |  |  |  |  | | --- | --- | --- | --- | | Market | Product | Budgeted Sales | Actual Sales | | Chennai | A | 15000 @ Rs.22 | 15500 @ Rs.20 | |  | B | 12000 @ Rs.45 | 11500 @ Rs.47 | | Mumbai | A | 10000 @ Rs.22 | 9000 @ Rs.20 | |  | B | 7000 @ Rs.45 | 8000 @ Rs.47 |   Market studies reveal that product A is popular as it is underpriced. It is observed if the price is reduced by Re.1 it will find a good market. On the other hand, product B is overpriced and it will get good market if the selling price is reduced to Rs.43. The management has agreed for this. The impact of the change in price is reported as follows.   |  |  |  | | --- | --- | --- | | Product | Increase in sales over current budget | | | A | Chennai | Mumbai | | 30% | 20% | | B | 10% | 15% |   In addition to this, the following additional sales above the estimated sales are possible with an intensive advertisement.   |  |  |  | | --- | --- | --- | | Product | Chennai | Mumbai | | A | 400 Units | 300 Units | | B | 500 Units | 200 Units |   Prepare a budget for sales by incorporating the above estimates. | | CO5 | | An | | 10 |
| **(OR)** | | | | | | | | | |
| 11. | | | Explain the different methods for ascertaining transfer price between responsibility centers. | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | | |
| 12. | | Briefly discuss the scope of Management Accounting | | CO1 | | R | | 20 | |
| 13. | CO2  AYC Ltd provided the Balance Sheet of 31st March 2015 and 2016 as follows. Prepare a Comparative Balance sheet.  **Balance sheet**   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Liabilities** | **2016**  **Rs.** | **2017**  **Rs.** | **Assets** | **2016**  **Rs.** | **2017**  **Rs.** | | Equity Share Capital | 7,00,000 | 9,00,000 | Land & Building | 5,00,000 | 7,50,000 | | Preference Sh. Capital | 2,00,000 | 1,00,000 | Plant& Machinery | 5,50,000 | 5,70,000 | | Profit & Loss A/c | - | 1,20,000 | Furniture & Fitting | 1,50,000 | 1,90,000 | | General Reserve | 60,000 | 80,000 | Stock | 50,000 | 23,000 | | Debenture | 2,50,000 | 3,00,000 | Debtors | 43,000 | 54,000 | | Loan | 1,40,000 | 50,000 | Cash | 35,000 | 24,000 | | Sundry Creditors | 34,000 | 52,000 | Salary paid in adv | 12,000 | 19,000 | | Outstanding rent | 13,000 | 9,000 | Preliminary Exp | 30,000 | 10,000 | | Bank O/D | 23,000 | 29,000 | Profit & Loss | 50,000 | - | |  | 14,20,000 | 16,40,000 |  | 14,20,000 | 16,40,000 | | | | | | E | | 20 | |
| 14. | James Ltd.is providing the following information as on 31st March 2017.  Fixed Assets Rs.12,00,000, Stock Rs.1,50,000, Debtors Rs.60,000, Creditors Rs.80,000, Cash Rs.11,000, Sales Rs.8,00,000 (Rs.6,00,000 on Credit) Purchase Rs.5,00,000 (80% on credit) Cost of goods sold Rs.700000.  **Calculate:** a) Stock Turnover Ratio b) Debtors Turnover Ratio c) Creditors Turnover Ratio d)Fixed Assets Turnover ratio e) Current Assets Turnover Ratio f) Working Capital Turnover ratio g) Average Collection Period h) Average Payment Period i) Total Asserts Turnover Ratio | | | CO3 | | A | | 20 | |
| 15. | CO4  Prepare a statement of Fund flow from the following balance sheet.   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Liabilities** | **2017**  **Rs.** | **2018**  **Rs.** | **Assets** | **2017**  **Rs.** | **2018**  **Rs.** | | Share Capital | 3,00,000 | 5,00,000 | Land and Building | 2,00,000 | 1,80,000 | | Profit & Loss | 1,50,000 | 1,00,000 | Plant and Machinery | 2,45,000 | 3,45,000 | | Loan | 50,000 | - | Stock | 50,000 | 65,000 | | Sundry Creditors | 30,000 | 40,000 | Sundry Debtors | 15,000 | 10,000 | | Bills Payable | 10,000 | 5,000 | Cash at Bank | 30,000 | 45,000 | |  | 5,40,000 | 6,45,000 |  | 5,40,000 | 6,45,000 |   Consider decrease in Land and Building as depreciation. | | | | | An | | 20 | |
| 16. | A company working at 50% capacity manufactures 10000 units of a Product. At 50% capacity the product cost is Rs.180 and sale price is Rs.200. The breakup of the cost is as below.  Cost per Unit  Material Rs.100  Wages Rs.30  Factory Rs.30 (40%fixed)  Administration overheads Rs.20 (50% fixed)  At 60% working raw material cost goes up by 2% and sales price falls by 2%. At 80% working the raw material cost increases by 5% and sale price decrease by same percentage i.e., 5%.  Prepare a statement to show profitability at 60% and 80% capacity. | | | CO5 | | C | | 20 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To understand the ground rules of Preparing comparative statements. |
| CO2 | To remember various Techniques of Financial Statements. |
| CO3 | To evaluate the health of an organization using various accounting ratios. |
| CO4 | To Develop and Construct Cash Flow Statement as per Ind AS 7. |
| CO5 | To Analyse Management Discussion and Report on Performance in an organization. |
| CO6 | To Apply the Principles learnt in preparing the Reports to management. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 30 | 2 |  |  |  |  | 32 |
| CO2 | 2 |  |  |  | 20 | 10 | 32 |
| CO3 |  |  | 22 |  | 10 |  | 32 |
| CO4 | 2 |  | 10 | 20 |  |  | 32 |
| CO5 |  |  |  | 12 |  | 20 | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |



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| --- | --- | --- | --- |
| **Course Code** | **20BC2026** | **Duration** | **3hrs** |
| **Course Name** | **NEW VENTURE CREATION** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define entrepreneurship. | | | CO1 | | R | | 2 |
| 2. | Write short note on small scale enterprise. | | | CO2 | | U | | 2 |
| 3. | Discuss the concept financial feasibility. | | | CO3 | | U | | 2 |
| 4. | What do you mean by business plan? | | | CO4 | | R | | 2 |
| 5. | Make an outline about Entrepreneurship Development Institute. | | | CO5 | | An | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Briefly explain the common problems faced by the entrepreneurs and give some solutions for the problems. | | | CO1 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Determine the features of small scale industries. | | | CO2 | | U | | 10 |
| 8. | Evaluate the importance of environmental scanning. | | | CO3 | | E | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Discriminate the format for preparing the best business plan. | | | CO4 | | An | | 10 |
| 10. | Enumerate the theme SISI and its functions in detail. | | | CO5 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Make your own perception about industrial estate with its objectives and types. | | | CO6 | | C | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Bring out the various advantages and disadvantages of entrepreneurship in detail with classy examples. | CO1 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Examine the major causes of sickness in small scale industries and provide some remedial measures on the causes. | CO2 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | Demonstrate the personal entrepreneurial competencies with its corresponding behavior. | CO3 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Critically evaluate the various and significant aspects of the business plan in detail. | CO4 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | Make an outline on State Finance Corporation and explain its functions in brief. | CO5 | | U | | 20 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To remember materials and machine handling in a manufacturing set up. |
| CO2 | To understand the theories and models of plant location and layout. |
| CO3 | To apply the basics of production and operations in management. |
| CO4 | To analysis the production processes and production planning, control and identify how a production line can be run efficiently. |
| CO5 | To evaluate discuss about the quality control, total quality management, and ISO. |
| CO6 | To create the importance and relevance of inventory and apply various techniques of material planning and control. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 32 | - | - | - | - | - | 32 |
| CO2 | - | 12 | 20 | - | - | - | 32 |
| CO3 | - | 2 | - | 20 | 10 | - | 32 |
| CO4 | 2 | - | - | 10 | 20 | - | 32 |
| CO5 | - | 30 | - | 2 | - | - | 32 |
| CO6 | - | - | - | - | - | 10 | 10 |
|  | | | | | | | **170** |

**Graphical user interface, application

Description automatically generated with medium confidence**

**SUPPLEMENTARY EXAMINATION – JUNE 2023**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **20BC2026** | **Duration** | **3hrs** |
| **Course Name** | **NEW VENTURE CREATION** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define Entrepreneurship. | | | CO1 | | R | | 2 |
| 2. | Explain -Tiny and Cottage industry. | | | CO2 | | U | | 2 |
| 3. | Summarize about Technical Feasibility of the Project. | | | CO3 | | E | | 2 |
| 4. | How do you prepare Business plan. | | | CO4 | | An | | 2 |
| 5. | Point out the term about SIDBI. | | | CO5 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Examine the Characteristics of Successful Entrepreneurs. | | | CO1 | | Ap | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Point out the Corrective Measures to Curb Industrial Sickness. | | | CO2 | | An | | 10 |
| 8. | Discuss about the Crucial Processes in Business Registration. | | | CO3 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Describe the Importance of Environmental Scanning. | | | CO4 | | U | | 10 |
| 10. | Explain the significance of Writing the business plan. | | | CO5 | | E | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Point out the Problems faced by the Small scale industries. | | | CO6 | | An | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Explain the promotional efforts supporting women entrepreneurs  in India. | CO2 | | Ap | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Point out the major causes of Sickness in Small Scale Industries. | CO3 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Discuss the Steps involved in starting a business venture. | CO4 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Explain about the Contents of Business Plan. | CO5 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Describe about the role of Micro finance and SHG to small scale entreprises. | CO6 | | U | | 20 | |
|  |  |  |  | |  | |  | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Preparation of project report to start a new SSI unit |
| CO2 | Understand the pros and cons of being an Entrepreneur |
| CO3 | Draft a letter to concerned authority seeking license for proposed SSI unit |
| CO4 | Prepare the format of a business plan |
| CO5 | Prepare a chart showing the financial assistance and tax concessions to SSI units |
| CO6 | Make a report on success stories of two entrepreneurs |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | - | 10 | - | - | - | 12 |
| CO2 | - | 2 | 20 | 10 | - | - | 32 |
| CO3 | 10 | - | - | 20 | 2 | - | 32 |
| CO4 | - | 30 | - | 2 | - | - | 32 |
| CO5 | - | 2 | - | - | 30 | - | 32 |
| CO6 | - | 20 | - | 10 | - | - | 30 |
| **TOTAL** | 12 | 54 | 30 | 42 | 32 | - | **170** |



|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **20BC2029** | **Duration** | **3hrs** |
| **Course Name** | **ADVANCED PERFORMANCE MANAGEMENT** | **Max. Marks** | **100** |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define Strategic Management Accounting. | | | CO1 | | R | | 2 |
| 2. | Define Critical Success Factor. | | | CO2 | | R | | 2 |
| 3. | Explain Margin of safety and its significance. | | | CO3 | | U | | 2 |
| 4. | Explain Activity Based Budgeting. | | | CO4 | | R | | 2 |
| 5. | State the formula of Altman Z Score model for predicting corporate failure. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Explain the strategic decision making process. | | | CO1 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Manish and co manufacture two products viz L and M. The cost data are given below:   |  |  |  | | --- | --- | --- | | **Particulars** | **L** | **M** | | Quantity produced (units) | 5000 | 7000 | | Direct Material ₹ per unit | 70 | 100 | | Direct Labour ₹ per unit | 30 | 20 | | Direct labour hours per unit | 1 | 2 | | Machine hours per unit | 3 | 1 | | Set-ups in the period | 10 | 40 | | Orders handled in the period | 4 | 5 | | **Overhead costs** |  | **₹** | | Relating to machine activity |  | 220000 | | Relating to production run set-ups | | 20000 | | Relating to handling of orders |  | 45000 | | Total |  | 285000 |   **Required :** Calculate cost per unit using Activity Based Costing. | | | CO3 | | A | | 10 |
| 8. | Explain Porter’s Five Forces. | | | CO2 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | The following data are related to three products viz x, y and z produced by Orange Limited.   |  |  |  |  | | --- | --- | --- | --- | | Particulars | Product X | Product Y | Product Z | | Selling price per unit | ₹ 12 | ₹ 16 | ₹ 14 | | Material Cost p.u | ₹ 3 | ₹ 10 | ₹ 7 | | Demand (units) | 15000 | 40000 | 20000 | | Time required in bottleneck resource (hours per unit) | 3 | 1.5 | 7 |   The company has 80000 bottleneck hours available for each period. Total factory costs amount to ₹ 1,00,000. For all the three products calculate   1. Throughput per unit 2. Return per factory hour 3. Cost per factory hour 4. Throughput Accounting (TA) Ratio | | | CO4 | | A | | 10 |
| 10. | Max Ltd. fixes the inter divisional transfer prices for its products on the basis of cost plus a return on investment in the division. Following is the budget for division X for 2022 – 23   |  |  | | --- | --- | |  | ₹ | | Fixed assets | 5,00,000 | | Stock | 3,00,000 | | Debtors | 2,00,000 | | Annual fixed cost of the division | 8,00,000 | | Variable cost per unit of the product | 10 | | Budgeted volume | 4,00,000 units per year | | Desired ROI | 28% |   **Required** : Calculate the inter divisional transfer price for the desired ROI. | | | CO5 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | A study of financial literature suggest that specifically four generic terms namely failure, insolvency, default, and bankruptcy are used interchangeably to indicate that a company is in financial distress. **Explain** the terms (i) failure, (ii) insolvency, (iii) default and (iv) bankruptcy. | | | CO6 | | An | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Zenith Ltd. manufacturers tablet batteries. The company is preparing a product life cycle budget for a new type of battery. Development on the new battery is to start shortly. Estimates for the new battery are as follows:   |  |  | | --- | --- | | Life cycle units manufactured and sold | 2,00,000 | | Selling price per battery | ₹ 55 | | Life cycle costs: |  | | R&D and design cost | ₹ 8,00,000 | | Manufacturing: |  | | Variable cost per battery | ₹ 25 | | Variable cost per batch | ₹ 300 | | Battery per batch | 250 | | Fixed costs | ₹ 12,00,000 | | Marketing |  | | Variable cost per battery | ₹ 3.50 | | Fixed costs | ₹ 8,00,000 | | Distribution: |  | | Variable cost per battery | ₹ 140 | | Battery per batch | 100 | | Fixed costs | ₹ 4,60,000 | | Customer service cost per battery (Variable) | ₹ 1.70 |     Calculate the budgeted life cycle operating income for the new battery (Ignore the time value of money) | CO2 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | A multilevel product company has the following costs and output data for the last year for its products X,Y and Z.   |  |  |  |  | | --- | --- | --- | --- | | Particulars | X | Y | Z | | Sales Mix | 40% | 35% | 25% | | Selling Price per unit ₹ | 20 | 25 | 30 | | Variable Cost per unit ₹ | 10 | 15 | 18 |   The company proposes to replace the product Z with M. In that case estimated costs are given below   |  |  |  |  | | --- | --- | --- | --- | | Particulars | X | Y | M | | Sales Mix | 50% | 30% | 20% | | Selling Price per unit ₹ | 20 | 25 | 28 | | Variable Cost per unit ₹ | 10 | 15 | 14 |   The company is operating with a total fixed cost of ₹ 1,50,000 and the budgeted sales is ₹ 5,00,000  **Required :** Analyze the proposed change and suggest what decision the company should take. | CO3 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | A company manufactures a single product, which is processed in turn through three machines, Machine type A, Machine type B and Machine type C. The current maximum output capacity per week on the existing machinery is as follows.  Machine type A: 1,800 units  Machine type B: 1,600 units  Machine type C: 1,500 units  The company could purchase an additional Machine type C for  ₹80,00,000 which would increase output capacity on Machines C by 600 units per week. It could also purchase an additional Machine type B that would cost ₹50,00,000 and increase output capacity by 300 units per week.  An increase in weekly output capacity is worth (in present value terms) ₹50,000 per unit of additional output.  **What should the company do? Should it buy either or both the additional machines?** | CO4 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a | Discuss the role of Cost & Management Accountant in Target Costing. | CO5 | | U | | 5 | |
|  | b. | CELO Company has the capacity of production of 80,000 units and presently sells 20,000 units at Rs.100 each. The demand is sensitive to Selling Price and it has been observed that for every reduction of10 in Selling Price, the demand is doubled.  **Required:**   * 1. What should be the Target Cost at full capacity, if Profit Margin on Sale is 25%?   2. What should be the Cost Reduction Scheme if at present 40% of Cost is variable, with same % of profit? | CO5 | | A | | 15 | |
|  |  |  |  | |  | |  | |
| 16. |  | Explain Altman Z Score model and its implications. | CO6 | | U | | 20 | |
|  |  |  |  | |  | |  | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To Understand the strategic planning and control models to plan and monitor organizational performance. |
| CO2 | To Remember key external influences on organizational performance. |
| CO3 | To Evaluate the design features of effective performance management information and monitoring system. |
| CO4 | To Apply appropriate strategic performance measurement techniques in evaluating and improving organizational performance. |
| CO5 | To Develop alternative performance measurement plans. |
| CO6 | To Apply the above plan to clients and senior management on strategic business performance evaluation and on recognizing vulnerability to corporate failure. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 10 |  |  |  |  | 12 |
| CO2 | 2 | 10 | 20 |  |  |  | 32 |
| CO3 |  | 2 | 30 |  |  |  | 32 |
| CO4 | 2 |  | 30 |  |  |  | 32 |
| CO5 | 2 | 5 | 25 |  |  |  | 32 |
| CO6 |  | 20 |  | 10 |  |  | 30 |
|  | | | | | | | **170** |



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| --- | --- | --- | --- |
| **Course Code** | **20BC2030** | **Duration** | **3 hrs** |
| **Course Name** | **ADVANCED FINANCIAL MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define the word agency problem. | | CO1 | R | 2 |
| 2. | Define integrated reporting. | | CO2 | E | 2 |
| 3. | Define Management buy outs. | | CO3 | R | 2 |
| 4. | Write a short note on Repos. | | CO4 | U | 2 |
| 5. | Briefly explain financial risk. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the role of financial executives in addressing the stake holders’ conflict. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Explain the strategies that a corporate will adopt to enter into international business. | | CO2 | A | 10 |
| 8. | Elaborate the application of option pricing theory in investment decisions. | | CO3 | A | 10 |
| **(OR)** | | | | | |
| 9. | Critically examine Merger as an alternative growth strategy. | | CO4 | E | 10 |
| 10. | Discuss in detail the methods of corporate reorganization. | | CO5 | U | 10 |
| **(OR)** | | | | | |
| 11. | Define risk and risk management. Discuss the steps involved in risk management. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain the role of senior financial executives in financial policy frame work. | CO1 | U | 20 |
|  | | | | | |
| 13. |  | Enumerate the various dividend policies adopted by MNCs. | CO2 | An | 20 |
|  |  |  |  |  |  |
| 14. |  | From the following information calculate the net present value and profitability Index of the two projects and suggest which of the two projects should be accepted assuming a discount rate of 10%.   |  |  |  | | --- | --- | --- | | Particulars | Project X | Project Y | | Initial investment | Rs.20,000 | Rs.30,000 | | Estimated life | 5 Years | 5 Years | | Scrap value | Rs. 1,000 | Rs. 2,000 | | Profits Before Depreciation And After Taxes (cash flows) | | | | Year 1 | 5000 | 20000 | | Year 2 | 10000 | 10000 | | Year 3 | 10000 | 5000 | | Year 4 | 3000 | 3000 | | Year 5 | 2000 | 2000 |   The discount rate @ 10% are   |  |  | | --- | --- | | Year | Discount rate @ 10% | | 1 | 0.9090 | | 2 | 0.8260 | | 3 | 0.7510 | | 4 | 0.6830 | | 5 | 0.6210 | | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | Discuss the various forms of restructuring exercises that are being practiced by corporates across the globe. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 16. |  | Critically examine the functions of Islamic banking. | CO6 | E | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To Understand the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders. |
| CO2 | To Remember the role of international financial institutions in the financial management of multinationals. |
| CO3 | To Evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally. |
| CO4 | To Analyse different plans on acquisitions and mergers as an alternative growth strategy |
| CO5 | To Develop alternative corporate re-organisation strategies. |
| CO6 | To Apply alternative advanced treasury and risk management techniques. |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 30 | - | - | - | - | 32 |
| CO2 | - | - | 10 | 20 | 2 | - | 32 |
| CO3 | 2 | - | 30 | - | - | - | 32 |
| CO4 | - | 22 | - | - | 10 | - | 32 |
| CO5 | - | 12 | - | - | - | - | 12 |
| CO6 | - | 10 | - | - | 20 | - | 30 |
| Total | 4 | 74 | 40 | 20 | 32 | - | 170 |



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| **Course Code** | **20BC2035** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS INTELLIGENCE AND DATA VISUALIZATION** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Expand and define ETL. | | | CO1 | | R | | 2 |
| 2. | Describe a dashboard. | | | CO2 | | U | | 2 |
| 3. | Define sparkline. | | | CO3 | | R | | 2 |
| 4. | Explain Slicer. | | | CO4 | | E | | 2 |
| 5. | Summarize about timeline. | | | CO4 | | E | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | How do you create a dashboard from a pivotable? Explain with an example. | | | CO1 | | C | | 10 |
| **(OR)** | | | | | | | | |
| 7. | How do you change the values displayed in the pivotable? Explain with example. | | | CO1 | | An | | 10 |
| 8. | Describe the various methods to deal with missing data from a dataset. | | | CO2 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Explain Query and how to merge and append datasets in Powerquery. | | | CO2 | | E | | 10 |
| 10. | Describe the relationship diagrams in Powerpivot. Explain how you work with dataview and diagram view in Powerpivot. | | | CO3 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Discuss that how to create   1. Sparklines 2. Miniature charts | | | CO4 | | C | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | List and explain the different components in Powermap, used for creating area charts. | CO1 | | E | | 10 | |
|  | b. | How do you create the following in Excel? Explain with an example.   1. Charts – line and barcharts 2. Miniature charts 3. Sparklines 4. Combo charts | CO1 | | C | | 10 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Explain about the procedures to create a Pivot table. | CO2 | | C | | 10 | |
|  | b. | Describe the procedure to create a Pivot chart. | CO2 | | C | | 10 | |
|  |  |  |  | |  | |  | |
| 14. |  | Discuss datamodel and how do you create one using Powerpivot? | CO3 | | C | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Describe the various data cleaning methods in Powerquery. | CO3 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | Explain the steps to create a dashboard in PowerBI. | CO4 | | E | | 20 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Connect, import, shape, and transform data for business intelligence (BI). |
| CO2 | Visualize data, author reports, and schedule automated refresh of reports. |
| CO3 | Create and share dashboards based on reports. |
| CO4 | Apply storytelling principles to analytics work and improve analytics presentations through storytelling. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | - | - | 10 | 10 | 20 | 42 |
| CO2 | - | 12 | - | - | 10 | 20 | 42 |
| CO3 | 2 | 30 | - | - | - | 20 | 52 |
| CO4 | - | - | - | - | 24 | 10 | 34 |
| TOTAL | 4 | 42 | - | 10 | 44 | 70 | 170 |



**SUPPLEMENTARY EXAMINATION – JUNE 2023**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **20BC2036** | **Duration** | **3hrs** |
| **Course Name** | **EMERGING TECHNOLOGIES IN FINANCE** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define the concept Robotic Process Automation. | | | CO1 | | R | | 2 |
| 2. | Write short note on digital resource labour. | | | CO2 | | U | | 2 |
| 3. | Discuss the fundamentals of block chain technology. | | | CO3 | | U | | 2 |
| 4. | What do you mean by Internet of Things? | | | CO4 | | R | | 2 |
| 5. | Make an outline about block chain process. | | | CO5 | | An | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Briefly explain the key governance roles related to RPA environment. | | | CO1 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Determine the accounting, finance and operational process in detail. | | | CO2 | | U | | 10 |
| 8. | Evaluate the concept of bitcoin technology and zero-knowledge proof. | | | CO3 | | E | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Discriminate the limitations of block chain and their solutions. | | | CO4 | | An | | 10 |
| 10. | Enumerate the theme general crypto currency taxonomy. | | | CO5 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Make your own perception about technical controls associated with block chain. | | | CO6 | | C | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Bring out the various controls needed to address risks in an RPA enabled system. | CO1 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Examine the difference between robotic process automation and legacy management system. | CO2 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Demonstrate the regulatory risks, standards and legality associated with block chain and crypto-currency adoption. | CO3 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Critically evaluate the concepts governing transactions and fees in different block chain use cases. | CO4 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Make an outline on system and organizational controls related to block chain technology. | CO5 | | U | | 20 | |
|  |  |  |  | |  | |  | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Recognize what RPA is and its business value, with specific focus on accounting and finance functions |
| CO2 | Identify the opportunities and use cases for automation. |
| CO3 | Recognize key risks and challenges that need to be addressed before implementing RPA. |
| CO4 | Recall the foundational constructs behind Block chain technology and crypto assets, structure and functionality. |
| CO5 | Recognize the benefits, values and opportunities of Block chain for your organization and the related risks and challenges in implementing within your organization |
| CO6 | Recognize regulatory concerns and governance related to Block chain implementations |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 32 | - | - | - | - | - | 32 |
| CO2 | - | 12 | 20 | - | - | - | 32 |
| CO3 | - | 2 | - | 20 | 10 | - | 32 |
| CO4 | 2 | - | - | 10 | 20 | - | 32 |
| CO5 | - | 30 | - | 2 | - | - | 32 |
| CO6 | - | - | - | - | - | 10 | 10 |
|  | | | | | | | **170** |

**Graphical user interface, application

Description automatically generated with medium confidence**

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| --- | --- | --- | --- |
| **Course Code** | **20BC2036** | **Duration** | **3hrs** |
| **Course Name** | **EMERGING TECHNOLOGIES IN FINANCE** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | Explain in brief the need for Mining of RPA logs. | | | CO1 | U | | 2 |
| 2. | Explain the usage of RPA in Data Management. | | | CO2 | U | | 2 |
| 3. | What are the 3 iterations of Web? | | | CO3 | U | | 2 |
| 4. | What are the prerequisites of Block Chain? | | | CO4 | U | | 2 |
| 5. | What is the difference between Web 2.0 and Web 3.0? | | | CO3 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Mention the steps to be followed before the implementation of RPA. | | | CO1 | | A | 10 |
|  | **(OR)** | | |  | |  |  |
| 7. | Mention the difference between human and digital resource labor. | | | CO1 | | U | 10 |
| 8. | Explain any 3 accounting processes for RPA implications. | | | CO3 | | An | 10 |
|  | **(OR)** | | |  | |  |  |
| 9. | Create a flow chart of RPA implementation per the below business scenario.  Business Case Scenario 2 (Automation of US healthcare benefits accommodation):– 1. Citrix Application Login and accommodate the healthcare benefits referring the source document (.xls) – 4 hrs  *Estimation info : Salary of the employee per month – INR 30,000 (consider the employee works 8 hrs per day); Bot license per month – INR 5,000; Old quotation for manual – INR 20 lakhs per year; New quotation for automation – INR 30 lakhs per year. What is the ROI?* | | | CO4 | | An | 10 |
| 10. | Explain any 10 key terms of Blockchain. | | | CO3 | | U | 10 |
|  | **(OR)** | | |  | |  |  |
| 11. | Explain the 3 types of prerequisites of Block Chain. | | | CO2 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | | a. | What are the benefits of decentralized storage? | CO1 | | U | 20 |
| 13. | | a. | Explain the limitations of block chain and their solutions. | CO2 | | R | 20 |
|  | |  |  |  | |  |  |
| 14. | | a. | Mention the differences between smart and traditional contracts. | CO3 | | R | 20 |
| 15. | | a. | Explain the types of crypto currency exchanges, their risks and benefits. | CO4 | | U | 20 |
| 16. | | a. | What are the limitations in verifications of transactions? | CO1 | | An | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Connect, import, shape, and transform data for business intelligence (BI) |
| CO2 | Visualize data, author reports, and schedule automated refresh of reports |
| CO3 | Create and share dashboards based on reports |
| CO4 | Apply storytelling principles to analytics work and improve analytics presentations through storytelling |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 32 | 10 | 20 |  |  | 62 |
| CO2 | 20 | 12 |  |  |  |  | 32 |
| CO3 | 20 | 14 |  | 10 |  |  | 44 |
| CO4 |  | 22 |  | 10 |  |  | 32 |
|  | | | | | | | **170** |



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| **Course Code** | **20BC2039** | **Duration :** | **3hrs** |
| **Course Name** | **COMMERCIAL BANKING** | **Max. Marks :** | **100** |

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| **Q. No.** | **Questions** | **CO/BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | |
| 1. | Explain NBFCs. | CO1 / R | 2 |
| 2. | Classify different types of NRIs deposit account. | CO2 / U | 2 |
| 3. | Explain Capital Adequacy. | CO3 / A | 2 |
| 4. | Define Commercial Papers. | CO 4 / A | 2 |
| 5. | Explain Financial Inclusion. | CO 6 / R | 2 |

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| **PART – B (3 X 10 = 30 MARKS)**  **(either or type)** | | | |
| 6. | Summarize banking structure in India. | CO1 / U | 10 |
|  | **(OR)** | |  |
| 7. | Enumerate the types of deposit accounts. | CO 2 / A | 10 |
|  |  | |  |
| 8. | Explain Principles of Lending and Loan policy. | CO 3 / R | 10 |
|  | **(OR)** | |  |
| 9. | Classify Non-performing assets. | CO4 / A | 10 |
|  |  | |  |
| 10. | Discuss about Electronic Payment System. | CO 5 / U | 10 |
|  | **(OR)** | |  |
| 11. | Describe Customer Relationship Management. | CO5 / U | 10 |

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| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three out of five Questions)** | | | | |
| 12. | a. | Explain Competitive Landscape of Banks in India. | CO1 / R | 10 |
| b. | Explain Role of Reserve Bank of India vis-à-vis Commercial Banks. | CO1 / R | 10 |
|  | | | | |
| 13. | a. | Summarize Guidelines of Opening and Operating Deposit Accounts. | CO2 / U | 10 |
| b. | Explain Deposit Services Offered to Non-Resident Indians. | CO2 / U | 10 |
|  |  |  | |  |

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| 14. | a. | Describe Principles of Lending and Loan Policy. | CO3 / E | 10 |
| b. | Summarize Working Capital Finance. | CO3 / A | 10 |
|  | | | | |
| 15. | a. | Classify Bank Investments. | CO4 / An | 5 |
| b. | Explain Project Finance. | CO4 / R | 15 |
|  |  |  | |  |
| 16. | a. | Explain Depository services. | CO5 / E | 10 |
| b. | Enumerate the key elements bank should incorporate while framing KYC Policies. | CO6 / R | 10 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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| --- | --- |
| CO1 | Remember the banking structure in India. |
| CO2 | Understand the Role of RBI in relation with other commercial banks. |
| CO3 | Evaluate the basic concepts of Bank deposits and Bank lending. |
| CO4 | Analyze banks investment policy and valuation norms. |
| CO5 | Analysis the activities of commercial banks. |
| CO6 | Develop skills on Financial inclusion and KYC Norms. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 22 | 10 |  |  |  |  | 32 |
| CO2 |  | 22 | 10 |  |  |  | 32 |
| CO3 | 10 |  | 12 |  | 10 |  | 32 |
| CO4 | 15 |  | 7 | 10 |  |  | 32 |
| CO5 | 12 | 20 |  |  | 10 |  | 42 |
|  |  |  |  |  |  |  |  |
|  | | | | | | | **100** |



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| **Course Code** | **20BC2040** | **Duration :** | **3hrs** |
| **Course Name** | **CAPITAL MARKET OPERATIONS** | **Max. Marks :** | **100** |

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| **Q. No.** | **Questions** | **CO/BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | |
| 1. | Describe Market Capitalization ratio. | CO1 / R | 2 |
| 2. | Enumerate membership for different segments at NSE. | CO2 / U | 2 |
| 3. | Explain Investor Services cell and Arbitration. | CO3 / A | 2 |
| 4. | Define Active and Passive order. | CO 4 / A | 2 |
| 5. | Define Margins. | CO 5 / R | 2 |

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| **PART – B (3 X 10 = 30 MARKS)**  **(either or type)** | | | |
| 6. | Classify Market segments and their products. | CO1 / U | 10 |
|  | **(OR)** | |  |
| 7. | Explain Admission procedure for New Membership. | CO 2 / A | 10 |
|  |  | |  |
| 8. | Explain Market Phases. | CO 3 / R | 10 |
|  | **(OR)** | |  |
| 9. | Explain Order types and Conditions. | CO4 / A | 10 |
|  |  | |  |
| 10. | Discuss about Settlement cycle for Physical Securities. | CO 6 / U | 10 |
|  | **(OR)** | |  |
| 11. | Classify Margins. | CO5 / U | 10 |

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| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three out of five Questions)** | | | | |
| 12. | a. | Critically examine Eligibility Criteria for Membership at NSE. | CO1 / R | 10 |
| b. | Explain Sub-Broker-Clients Relations. | CO 1 / R | 10 |
|  | | | | |
| 13. | a. | Summarize Trading system users hierarchy. | CO2 / U | 10 |
| b. | Describe Internet Broking, Co-location, Wireless Application Protocol. | CO2 / U | 10 |
|  |  |  | |  |
| 14. | a. | Explain Quantity Freeze, Circuit Breakers and Index based Market-Wide Circuit Breakers. | CO3 / E | 10 |
| b. | Summarize Settlement Agencies. | CO 3 / A | 10 |
|  | | | | |
| 15. | a. | Classify Risks in Settlement. | CO 5 / A | 10 |
| b. | Explain Mark to Market Margin. | CO 4 / R | 10 |
|  |  |  | |  |
| 16. | a. | Explain Price Sensitive Information and Unpublished Information. | CO 5 / E | 10 |
| b. | Explain Time Value of Money with an example. | CO 6 / R | 10 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
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| CO1 | Remember the eligibility criteria for seeking membership at NSE. |
| CO2 | Understand the other important regulatory aspects. |
| CO3 | Apply the concepts of trading system. |
| CO4 | Analyze the key terminologies in clearing and settlement. |
| CO5 | Evaluate the risk in terms of trade and settlement. |
| CO6 | Apply the concept of Time Value of Money in real life scenarios. |
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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 22 | 10 |  |  |  |  | 32 |
| CO2 |  | 22 | 10 |  |  |  | 32 |
| CO3 | 10 |  | 12 |  | 10 |  | 32 |
| CO4 | 15 |  | 7 | 10 |  |  | 32 |
| CO5 | 12 | 20 |  |  | 10 |  | 42 |
|  |  |  |  |  |  |  |  |
|  | | | | | | | **100** |



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| **Course Code** | **20BC2041** | **Duration :** | **3hrs** |
| **Course Name** | **DERIVATIVES MARKET** | **Max. Marks :** | **100** |

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| **Q. No.** | **Questions** | **CO/BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | |
| 1. | Define Index. | CO1 / R | 2 |
| 2. | Classify Market Participants in the derivatives Market. | CO2 / U | 2 |
| 3. | Calculate the Intrinsic Value, If the current price of XYZ stock is Rs.286. strike call is quoted at Rs.45. | CO3 / A | 2 |
| 4. | Calculate how much an option with a delta of 0.5 will increase, if the underlying share price increases by Rs. 2. | CO 4 / A | 2 |
| 5. | Define Initial Margin. | CO 6 / R | 2 |

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| **PART – B (3 X 10 = 30 MARKS)**  **(either or type)** | | | |
| 6. | Classify different methods of index calculation and application of indices. | CO1 / U | 10 |
|  | **(OR)** | |  |
| 7. | Explain the application of futures contract. | CO 2 / A | 10 |
|  |  | |  |
| 8. | Explain different types of Derivatives. | CO 3 / R | 10 |
|  | **(OR)** | |  |
| 9. | Explain in detail about the payoff charts for basic options strategies. | CO4 / A | 10 |
| 10. | Enumerate eligibility criteria for the stocks and index futures trading. Explain how risk is managed by Trading Member. | CO 5 / U | 10 |
|  | **(OR)** | |  |
| 11. | Discuss about the regulation for derivatives trading in India. | CO5 / U | 10 |

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| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three out of five Questions)** | | | | |
| 12. | a. | On 1st Dec 2020, NIFTY Spot price is 13125. If a client wants to sell 3 months futures contract. Calculate theoretical price of NIFTY Futures contract? (Note : Interest Rate is 7% p.a)  Differentiate Forwards Vs Futures. | CO1 / R | 5  5 |
| b. | Enumerate and explain the participants of derivatives market. | CO 1 / R | 10 |
|  | | | | |
| 13. | a. | Describe options Contract? Explain the types of Options with an example. | CO2 / U | 10 |
| b. | Explain about the variables that affects option price? Explain the impact of options price with respect to change in variables. | CO2 / U | 10 |
|  |  |  | |  |
| 14. | a. | Classify types of order that can be placed in Equity Derivatives with examples. | CO3 / E | 10 |
| b. | Explain the contract specifications for NIFTY Futures. | CO3 / A | 10 |
|  | | | | |
| 15. | a. | Explain the contract specifications for single stock options. | CO4 / An | 5 |
| b. | Explain Settlement Mechanism for Option contract. | CO6 / R | 15 |
|  |  |  | |  |
| 16. | a. | Explain the roles of SEBI in Equity Derivatives market. | CO 5 / E | 10 |
| b. | Enumerate some of the compliance lapses which attract penal charges. | CO 5 / R | 10 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Understand the nuances of trading system, the regulatory environment in which the equity derivatives markets operate in India. |
| CO2 | Remember the various types of Indices. |
| CO3 | Analyze the derivatives markets. |
| CO4 | Apply the concepts of futures, forwards and options in real time scenarios. |
| CO5 | Evaluate the option trading strategies for managing risk. |
| CO6 | Apply the principles of clearing and settlement system in real life scenarios. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 22 | 10 |  |  |  |  | 32 |
| CO2 |  | 22 | 10 |  |  |  | 32 |
| CO3 | 10 |  | 12 |  | 10 |  | 32 |
| CO4 | 15 |  | 7 | 10 |  |  | 32 |
| CO5 | 12 | 20 |  |  | 10 |  | 42 |
|  |  |  |  |  |  |  |  |
|  | | | | | | | **100** |



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| **Course Code** | **20BC2044** | **Duration** | **3hrs** |
| **Course Name** | **CURRENCY AND COMMODITIES MARKET** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define a Derivative under SC (R) A 1956. | | | CO1 | | U | | 2 |
| 2. | Define PCM and its role. | | | CO2 | | R | | 2 |
| 3. | Explain an investment asset. | | | CO3 | | An | | 2 |
| 4. | Define liquid net worth. | | | CO5 | | A | | 2 |
| 5. | Expand and explain SPAN. | | | CO6 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Write a note on the economic functions of a derivatives market. | | | CO1 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Describe the differences between Commodity & Financial Derivatives. | | | CO3 | | U | | 10 |
| 8. | Bring out clearly the arbitrage opportunity when the future price is unfair with an example. | | | CO2 | | C | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Explain how NCDEX Uses intra-day price limits and for what purpose. | | | CO2 | | An | | 10 |
| 10. | Describe the functions of an Accredited Warehouse. | | | CO5 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Write a note on the punitive measures NCDEX takes upon non-fulfillment of settlement obligations. | | | CO4 | | R | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Explain, in detail, with an example how Pay-Off for buyer of Put Option works. | CO2 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Expand and explain the formula F= S (1+r) T and its derivatives with reference to Cost of Carry model. | CO1 | | C | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | Describe Various order types under Time Conditions and Price Conditions (at least 5). | CO3 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Explain the risk management System at NCDEX and its Salient features. Give at least 3 examples. | CO4 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | Write a detailed note on the entities involved in Physical Settlement. | CO6 | | An | | 20 | |
|  |  |  |  | |  | |  | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Understand the concepts of Currency Derivatives. |
| CO2 | Analyze the strategies using currency futures. |
| CO3 | Remember the basics of the Indian commodity derivatives markets. |
| CO4 | Develop various trading strategies that can be built using commodity derivatives. |
| CO5 | Evaluate the clearing, settlement and risk management as well as the operational mechanism related to commodity derivatives markets. |
| CO6 | Apply the regulatory environment in which the commodity derivatives markets operate in India. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 10 | 2 |  |  |  | 20 | 32 |
| CO2 | 2 | 20 |  | 10 |  | 10 | 42 |
| CO3 | 20 | 10 |  | 2 |  |  | 32 |
| CO4 | 10 |  |  |  | 20 |  | 30 |
| CO5 |  |  | 12 |  |  |  | 12 |
| CO6 |  | 2 |  | 20 |  |  | 22 |
|  | | | | | | | **170** |



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| **Course Code** | **20BC2045** | **Duration** | **3hrs** |
| **Course Name** | **CLEARING, SETTLEMENT & RISK MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Draw the chart of Clearing Process. | | | CO1 | | U | | 2 |
| 2. | Expand and explain SLBM. | | | CO2 | | R | | 2 |
| 3. | Expand NSCCL, ETF, STT, VAR. | | | CO3 | | R | | 2 |
| 4. | Briefly describe Settlement Guarantee. | | | CO4 | | U | | 2 |
| 5. | Define and describe Margin. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Briefly explain the guidelines for deposit of FDRs in electronic form. | | | CO1 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Define Bank Guarantee and explain various types of Bank Guarantee. | | | CO2 | | R | | 10 |
| 8. | Briefly explain the various types of settlement of NSCCL. | | | CO3 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Define Obligation and briefly explain the basis of computation of Obligation. | | | CO4 | | R | | 10 |
| 10. | Explain Collateral and describe the various forms of collaterals. | | | CO5 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Write short notes on Short Delivery & Early Pain. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Define Cross Margin and list out the positions eligible for cross margin benefits. | CO1 | | R | | 10 | |
|  | b. | Briefly explain the various transaction types in SLBM and explain the order matching in SLBM. | CO1 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Explain in detail Trading Member, Clearing Member and their functions. | CO2 | | U | | 10 | |
|  | b. | Briefly explain the various capital market segments. | CO2 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Write brief note on Clearing Bank and their functions. | CO4 | | U | | 8 | |
|  | b. | Find out the scripwise Gross and Net Obligations for the following positions.   |  |  |  | | --- | --- | --- | | **Security** | **Buy Qty** | **Sell Qty** | | TCS | 1325 | 675 | | Infosys | 788 | 686 | | Tech Mahindra | 4682 | 3256 | | Lupin Ltd | 256 | 656 | | Sun Pharma | 1268 | 2562 | | Axis Bank | 5625 | 568 | | CO4 | | A | | 12 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Write short notes on STT. | CO5 | | U | | 4 | |
|  | b. | Calculate STT Payable for the following transactions.   |  |  |  |  |  | | --- | --- | --- | --- | --- | | Segment | Security | Lot Size | No of Lots | Price | | OPTIDX | Nifty | 50 | 12 | 17350 | | FUTSTK | TCS | 250 | 11 | 3200 | | FUTSTK | SBI | 1500 | 8 | 565 | | OPTIDX | Bank Nifty | 25 | 25 | 39800 | | CO5 | | A | | 16 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Write short notes on Settlement Procedure. | CO6 | | U | | 10 | |
|  | b. | Briefly explain the various adjustments for corporate action in SLBM. | CO6 | | U | | 10 | |
|  |  |  |  | |  | |  | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Remember the operational guidelines/procedures of Clearing, Settlement, Collateral Management and Risk Management in NSE Clearing Limited. |
| CO2 | Understand the capital market operations. |
| CO3 | Apply the concepts of securities lending and borrowing scheme. |
| CO4 | Evaluate the process of clearing and settlement in Equity and Currency derivatives. |
| CO5 | Analyze the various services offered by market intermediaries regarding clearing and settlement. |
| CO6 | Develop a suitable mix on services in Members portal. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 10 | 22 |  |  |  |  | 32 |
| CO2 | 12 | 20 |  |  |  |  | 32 |
| CO3 | 2 | 10 |  |  |  |  | 12 |
| CO4 | 10 | 10 | 12 |  |  |  | 32 |
| CO5 | 2 | 14 | 16 |  |  |  | 32 |
| CO6 |  | 30 |  |  |  |  | 30 |
|  | | | | | | | **170** |



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| **Course Code** | **20BC2046** | **Duration** | **3hrs** |
| **Course Name** | **BACK OFFICE AND DEPOSITORY OPERATIONS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Names the TWO Depositories in India. | | CO1 | R | 2 |
| 2. | Define the term– Dematerialization and Rematerialization. | | CO2 | R | 2 |
| 3. | Short notes on NAV. | | CO3 | U | 2 |
| 4. | Explain the term – Trading & Clearing Member. | | CO4 | U | 2 |
| 5. | List out the various documents required for KYC processing. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Describe the various functions of Depositories. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Explain the various benefits of Dematerialization. | | CO2 | U | 10 |
| 8. | List out the various capital market participants and briefly explain any five of them. | | CO3 | R | 10 |
| **(OR)** | | | | | |
| 9. | Briefly explain the various internet initiatives taken by NSDL. | | CO4 | A | 10 |
| 10. | Describe a Depository and List out the difference between Banking and Depository system. | | CO5 | U | 10 |
| **(OR)** | | | | | |
| 11. | Explain in details the various Risks associated with capital market. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Assess the different kinds of Clients of Special Categories (CSC). | CO1 | E | 10 |
|  | b. | Categorize the various capital market intermediaries. | CO1 | An | 10 |
|  |  |  |  |  |  |
| 13. | a. | Briefly explain the various types of Primary Market Issues. | CO2 | U | 10 |
|  | b. | Explain in detail any FIVE types of Bond issued in the market. | CO2 | U | 10 |
|  |  |  |  |  |  |
| 14. | a. | Construct in detail the capital market process. | CO3 | C | 10 |
|  | b. | Explain the various eligibility criteria to become a depository. | CO3 | U | 10 |
|  |  |  |  |  |  |
| 15. | a. | Enumerate the various charges charged by the Depository to its members. | CO4 | A | 10 |
|  | b. | Explain in details the various corporate actions. | CO4 | U | 10 |
|  |  |  |  |  |  |
| 16. | a. | Draw the picture and explain the Pledge process in the Depository system. | CO5 | C | 10 |
|  | b. | Explain in detail the transmission procedure for Nomination Registered & No Nomination categories of Demat accounts. | CO6 | U | 10 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Remember the various types of Issues in Primary and Secondary Market. |
| CO2 | Understand the various operational activities and gain insights on post-trade activities in the markets. |
| CO3 | Analysis the processes involved in a depository's functioning. |
| CO4 | Apply and understand the NSDL application software. |
| CO5 | Evaluate the listed schemes and special services offered for Mutual Funds. |
| CO6 | Develop suitable mix of portfolio through NSE. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 10 |  | 10 | 10 |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 10 | 12 |  |  |  | 10 | 32 |
| CO4 |  | 12 | 20 |  |  |  | 32 |
| CO5 | 2 | 10 |  |  |  | 10 | 22 |
| CO6 |  | 10 |  |  |  | 10 | 20 |
|  | | | | | | | **170** |



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| **Course Code** | **20BC2047** | **Duration** | **3hrs** |
| **Course Name** | **FIN- TECH** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define Fintech. | | | CO1 | | U | | 1 |
| 2. | Distinguish between Covariance and Correlation. | | | CO2 | | An | | 1 |
| 3. | List out Block chain implementation steps. | | | CO3 | | U | | 1 |
| 4. | Explain the decision making in python. | | | CO4 | | R | | 1 |
| 5. | Explain the term Machine Learning. | | | CO5 | | R | | 1 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Summarize the use cases of Fintech in banking system. | | | CO1 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Explain use case for Financial System based on in Block chain. | | | CO2 | | R | | 10 |
| 8. | Describe about ICO's-Block chain Frameworks. | | | CO3 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Briefly explain about,   1. Descriptive 2. Diagnostic 3. Predictive 4. Prescriptive | | | CO4 | | R | | 10 |
| 10. | Enumerate the using python implement the Predictive Analysis. | | | CO5 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Explain Artificial Neural Networks with example. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Describe about Fintech’s disruption in payments, lending. | CO1 | | U | | 10 | |
|  | b. | Summarize the history of Fintech and Blockchain. | CO1 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Explain about analytics and its role in the modern world. | CO2 | | R | | 10 | |
|  | b. | Sketch out by Using python implement the Descriptive Analysis. | CO2 | | A | | 10 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Briefly explain about,   1. Mean 2. Median 3. Mode 4. Standard Deviation | CO3 | | R | | 10 | |
|  | b. | Explain Classification algorithms with examples. | CO4 | | R | | 10 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Describe forecasting in Financial prediction using machine learning. | CO4 | | U | | 10 | |
|  | b. | List out the steps to implement Neural Network using KERAS. | C05 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Explain Clustering of financial time series. | CO5 | | R | | 10 | |
|  | b. | Explain how Deep learning support in finance and banking. | CO6 | | R | | 10 | |
|  |  |  |  | |  | |  | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Understand the major Fintech applications. |
| CO2 | Remember the basics of data analysis. |
| CO3 | Apply the concepts of block chain and data analytics, deep learning. |
| CO4 | Evaluate the applications of machine learning. |
| CO5 | Analyze the best practices on block chain, & deep learning. |
| CO6 | Develop KERAS. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 |  | 31 |  |  |  |  | 31 |
| CO2 | 11 |  | 10 | 10 |  |  | 31 |
| CO3 | 10 | 1 |  |  |  |  | 11 |
| CO4 | 11 | 10 |  |  |  |  | 21 |
| CO5 | 10 | 10 | 1 |  |  |  | 20 |
| CO6 |  | 1 |  |  |  |  | 1 |
|  | | | | | | | **100** |



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| **Course Code** | **20BC2048** | **Duration** | **3hrs** |
| **Course Name** | **FINANCIAL PLANNING AND WEALTH MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Explain portfolio and name the assets or combination of assets a portfolio can have. | | CO1 | U | 2 |
| 2. | Write a short note on the capital market regulator. | | CO2 | U | 2 |
| 3. | Name some 4 examples for long term planning (under financial goals). | | CO3 | R | 2 |
| 4. | Explain the financial goals and the time limit related to a goal. You can share name some financial goals and the time frame for them. | | CO4 | U | 2 |
| 5. | Expand CAGR and explain the meaning. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain risk profiling of individuals and the possible categories of investor. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Explain Nifty INDEX calculation and its uses for various investor types. | | CO1 | U | 10 |
| 8. | Sector funds – Explain and provide a list of various sector funds. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Index based funds – Explain and provide a list of index funds. | | CO4 | U | 10 |
| 10. | Zero coupon Bonds – Explain in details and give an example. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | List down all types of Bonds and explain in details the differences. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | List down 10 NSE indexes and the information shared by them. | CO1 | R | 20 |
| 13. |  | Find out a. Absolute return b. CAGR from the following details:   1. Investment made 45000.00 2. Number of years 6 years   Value at the end of 10th year 215000.00 | CO2 | A | 20 |
| 14. |  | Explain “Asset Allocation” and the need for diversification of investments. | CO3 | U | 20 |
| 15. |  | Valuation of a bond with the following features:   1. Face value Rs1000.00 2. Coupon 8% (Annual payment) 3. Tenure 5 years   Return expectation 10% | CO4 | A | 20 |
| 16. |  | Calculate the return for the following PF containing various assets and the expected returns of the assets for one year:   * Equity Rs100000 15% * Debt Rs 50000 8% * Gold Rs 75000 8.5% * MF Rs 200000 12% | CO5 | A | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | |  |  | | --- | --- | |  | **COURSE OUTCOMES** | | CO1 | Understand what is financial planning process and various goals a family to work on. | | CO2 | How to convert financial goals to solutions for the family thus helping create the wealth now and for future. | | CO3 | Defining the risk profiling for individuals and the need for embedding them in the wealth creation and management. | | CO4 | Under the measures of performance for portfolios and creating a balanced portfolio. | | CO5 | Various products available in the market – debt, equity, derivatives etc. | | CO6 | Understanding alternative investments available versus the traditional products. | |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 20 | 12 |  | 10 |  |  | 42 |
| CO2 |  | 2 | 20 |  |  |  | 22 |
| CO3 | 2 | 20 |  | 10 |  |  | 32 |
| CO4 |  | 12 | 20 |  |  |  | 32 |
| CO5 | 2 |  | 20 | 10 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |



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| **Course Code** | **20BC2049** | **Duration** | **3hrs** |
| **Course Name** | **SMART TRADING-TECHNICAL ANALYSIS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Write a short note on Top-Down Technical Analysis. | | | CO1 | | U | | 2 |
| 2. | What is chart? | | | CO2 | | R | | 2 |
| 3. | Discuss support and resistance zones. | | | CO3 | | R | | 2 |
| 4. | What is simple moving average? | | | CO4 | | E | | 2 |
| 5. | What is scalping strategy? | | | CO5 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Explain in detail Charles Dow theories with the assumptions. | | | CO1 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Elaborate the types of price chart with diagram. | | | CO2 | | U | | 10 |
| 8. | Extricate the head and shoulders top with chart. | | | CO3 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 9. | What is MACD and how is it calculated? | | | CO4 | | An | | 10 |
| 10. | Explain the Dow theory second principle with chart. | | | CO6 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | What is Fibonacci Relationship and estimate the length of the waves? | | | CO7 | | E | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Explain in detail the strength and weakness of Technical analysis. | CO1 | | R | | 10 | |
|  | b. | Distinguish the Evening Star and Morning Star with charts. | CO2 | | A | | 10 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Write a note on Doji and the types of Doji. | CO2 | | An | | 10 | |
|  | b. | Elucidate the Double Top and Bottom using Charts. | CO3 | | A | | 10 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Elaborate the type of GAP Theory. | CO3 | | E | | 10 | |
|  | b. | What is RSI? Explain Overbought and Oversold of Relative Strength Index. | CO4 | | A | | 10 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Discus the William %R with interpretation of William % R indicator. | CO4 | | An | | 10 | |
|  | b. | Explain the advantages and disadvantages of day trading. | CO5 | | R | | 10 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Elaborate the Principles of Dow Theory with example. | CO6 | | A | | 10 | |
|  | b. | Explain the rules to stop losing money. | CO7 | | R | | 10 | |
|  |  |  |  | |  | |  | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Understand the strengths and weaknesses of technical analysis. |
| CO2 | Analyze charts. |
| CO3 | Remember various patterns. |
| CO4 | Evaluate various Indicators and Oscillators. |
| CO5 | Apply various trading strategies and theories. |
| CO6 | Analyze the importance of risk management. |
| C07 | Develop recommendation based on technical analysis. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 10 | 2 | 10 | - | - | - | 22 |
| CO2 | 2 | 10 | 10 | 10 | - | - | 32 |
| CO3 | 2 | - | 10 | 10 | 10 | - | 32 |
| CO4 | - | - | 10 | 20 | 2 | - | 32 |
| CO5 | 10 | 2 | - | - | - | - | 12 |
| CO6 | - | - | 20 | - | - | - | 20 |
| CO7 | 10 | - | - | - | 10 | - | 20 |
|  | | | | | | | **170** |



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| **Course Code** | **21BB2001** | **Duration** | **3hrs** |
| **Course Name** | **PRINCIPLES OF MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define effectiveness and efficiency. | | | CO1 | R | 2 |
| 2. | Explain the term “Espirit de corps”. | | | CO2 | U | 2 |
| 3. | Define Disaster Recovery Plan. | | | CO3 | R | 2 |
| 4. | List out the steps in control process. | | | CO4 | R | 2 |
| 5. | Explain Just In Time Inventory briefly. | | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Define Management and explain management as a system. | | | CO1 | U | 10 |
|  | **(OR)** | | |  |  |  |
| 7. | Explain the meaning and features of contingency approach to management. | | | CO2 | U | 10 |
| 8. | Explain the meaning planning premises and its formulation. | | | CO3 | U | 10 |
|  | **(OR)** | | |  |  |  |
| 9. | Elucidate various factors that contribute to job satisfaction. | | | CO4 | U | 10 |
| 10. | Explain democratic style of leadership and its advantages and disadvantages. | | | CO5 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 11. | Define Control and explain any five techniques of control. | | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | |  | Explain the principles of management set forth by Henry Fayol. | CO1 | U | 20 |
|  | |  |  |  |  |  |
| 13. | |  | Classify the organization on the basis of authority and responsibility assigned to the personnel and relationship with each other and bring out the characteristics, advantages and disadvantages of those classifications. | CO2 | An | 20 |
|  | |  |  |  |  |  |
| 14. | | a. | Elaborate ‘X’ Theory of Motivation and assumptions of the theory. | CO3 | U | 10 |
|  | | b. | Explain Maslow’s Hierarchy of Needs with suitable diagram. | CO3 | U | 10 |
|  | |  |  |  |  |  |
| 15. | |  | Discuss the meaning and importance of decentralization and bring out its advantages and disadvantages. | CO4 | An | 20 |
|  | |  |  |  |  |  |
| 16. | | a. | Write a detailed note on emerging digital economy, E-commerce and M-commerce and their application in business. | CO5 | A | 10 |
|  | | b. | Explain the Decision Making process. | CO6 | U | 10 |

CO – COURSE OUTCOME BL – BLOOMS’ LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To remember the roles, skills and functions of Management. |
| CO2 | To understand the concepts related to Business Management. |
| CO3 | To apply the management principles to solve organizational and societal problems. |
| CO4 | To analyse the complexities associated with management of resources in the organizations and integrate the learning in handling these complexities. |
| CO5 | To evaluate the global context for taking managerial actions of planning, organizing and controlling. |
| CO6 | To create optimal Managerial decisions. |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 30 |  |  |  |  | 32 |
| CO2 |  | 12 |  | 20 |  |  | 32 |
| CO3 | 2 | 30 |  |  |  |  | 32 |
| CO4 | 2 | 10 |  | 20 |  |  | 32 |
| CO5 |  | 2 | 10 | 10 |  |  | 22 |
| CO6 |  | 20 |  |  |  |  | 20 |
|  | | | | | | | **170** |



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| **Course Code** | **21BB2002** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS ORGANISATION** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Trade. | | CO1 | U | 2 |
| 2. | List out the kinds of partners. | | CO2 | U | 2 |
| 3. | Define Statement in lieu of prospectus. | | CO3 | U | 2 |
| 4. | Narrate lease. | | CO4 | U | 2 |
| 5. | Define SEBI. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the relationship between Trade, Industry, and commerce. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Explain Hindu Undivided Family. | | CO1 | U | 10 |
| 8. | Explain the salient features of a consumer cooperative society. | | CO2 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | What does a promoter do, apart from incorporation, to float a company? | | CO3 | U | 10 |
| 10. | Define underwriting. Examine its importance to ., (a) the promoter (b) the investor. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain the role of SEBI. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Narrate the different forms of business organization. If you were to start a business which one of these forms would you prefer and why? | CO1 | An | 20 |
|  |  |  |  |  |  |
| 13. |  | Narrate the economic functions of a company Promoters. State the various stages involved in the promotion. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Explain the Articles of Association in detail. | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. |  | Explain the shares and Debentures in detail. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 16. |  | Describe the functions and workings of the stock exchange. | CO5 | An | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To remember the basic concept of Business in Organisation. |
| CO2 | To Understand the forms of business organisation in today’s Context. |
| CO3 | To Execute the formation of joint stock companies in practice. |
| CO4 | To Analysis the sources for finance to start a Business. |
| CO5 | To Evaluate the Stock Exchange and Mutual fund’s functions in India. |
| CO6 | To create an awareness on the complexities associated with management of individual behavior in the organization. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | - | 12 | - | 30 | - | - | 42 |
| CO2 | - | 22 | - | 10 | - | - | 32 |
| CO3 | - | 12 | - | 20 | - | - | 32 |
| CO4 | - | 22 | - | - | - | - | 22 |
| CO5 | - | 2 | - | 30 | - | - | 32 |
| CO6 | - | 10 | - | - | - | - | 10 |
|  | | | | | | | **170** |



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| **Course Code** | **21BB2003** | **Duration** | **3hrs** |
| **Course Name** | **PRINCIPLES OF MARKETING** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Marketing. | | CO1 | U | 2 |
| 2. | Explain Marketing Mix. | | CO2 | R | 2 |
| 3. | Define Brand. | | CO3 | R | 2 |
| 4. | What is Segmentation? | | CO4 | R | 2 |
| 5. | Describe Positioning. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Briefly explain the nature of Marketing. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Briefly discuss the scope of Marketing. | | CO2 | U | 10 |
| 8. | Briefly explain the Market Selection through STP Process. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the product positioning strategies. | | CO4 | U | 10 |
| 10. | Briefly describe the new product development process. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Enumerate the importance of online marketing. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Briefly explain the importance of marketing. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Enumerate the Product Life Cycle process. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Briefly discuss the various methods of pricing. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | Elucidate the various channels of distribution process. | CO4 | An | 20 |
|  |  |  |  |  |  |
| 16. |  | Briefly explain the importance of Social Marketing. | CO5 | R | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Remember the basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm and understand the dynamics of consumer behaviour |
| CO2 | Understand the process of market selection through STP stage and the process of value creation through marketing decisions involving product development. |
| CO3 | Apply the process of value creation through marketing decisions involving product pricing and product promotion. |
| CO4 | Analyze the process of value creation through marketing decisions involving product distribution |
| CO5 | Evaluate the various developments in the marketing area that may govern marketing decisions of a firm. |
| CO6 | Create an integrated marketing plan. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 |  | 10 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 | 10 |  | 20 |  |  | 32 |
| CO5 | 20 | 2 |  | 10 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |



|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **21BB2004** | **Duration** | **3hrs** |
| **Course Name** | **MANAGERIAL ECONOMICS** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define micro economics. | | | CO1 | | R | | 2 |
| 2. | Write short note on law of supply. | | | CO2 | | U | | 2 |
| 3. | Discuss the term regulated market. | | | CO3 | | U | | 2 |
| 4. | What do you mean by penetration price? | | | CO4 | | R | | 2 |
| 5. | Make an outline about trade cycle. | | | CO5 | | An | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Briefly explain the various subject matter of economics. | | | CO1 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Determine the term elasticity of demand and clearly explain its types. | | | CO2 | | U | | 10 |
| 8. | Evaluate the concept of cost and state its various types in detail. | | | CO3 | | E | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Discriminate Price discrimination with examples and state its objectives. | | | CO4 | | An | | 10 |
| 10. | Enumerate the theme break even analysis and its importance in brief. | | | CO5 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Make your own perception about the features of business cycle. | | | CO6 | | C | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Bring out the scope of economics. | CO1 | | U | | 10 | |
|  | b. | Establish the meaning of managerial economist and write its important role. | CO1 | | R | | 10 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Make a draft on demand and clearly analyze the determinants of demand. | CO2 | | E | | 10 | |
|  | b. | State the meaning of supply and clearly analyze the determinants of supply. | CO2 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 14. |  | Define market and explain the classifications of market on the basis of area, time, transactions, regulations, business and competition in detail. | CO3 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Critically evaluate the term demand based pricing and explain the concept with suitable examples on cost based pricing and competition based pricing. | CO4 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Analyze the term national income in brief and write in detail on the methods of estimating national income. | CO5 | | An | | 10 | |
|  | b. | Construct the advantages and limitations of measuring the national income. | CO5 | | U | | 10 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To remember the economic theories and how it is integrated with real time business practices. |
| CO2 | To understand the basic economic theory. |
| CO3 | To apply the market structure knowledge to know the world economic systems. |
| CO4 | To analyse the market demand and supply for the organization development. |
| CO5 | To evaluate the various market structures and the significance of pricing for successful business operations. |
| CO6 | To create the organization through different market structure. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 22 | 10 | - | - | - | - | 32 |
| CO2 | - | 22 | - | - | 10 | - | 32 |
| CO3 | - | 2 | 20 | - | 10 | - | 32 |
| CO4 | 2 | - | - | 10 | 20 | - | 32 |
| CO5 | - | 20 | - | 12 | - | - | 32 |
| CO6 | - | - | - | - | - | 10 | 10 |
|  | | | | | | | **170** |



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| **Course Code** | **21BB2005** | **Duration** | **3hrs** |
| **Course Name** | **ORGANIZATIONAL BEHAVIOUR** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | What do you mean by interpersonal behavior? | | | CO2 | | R | | 2 |
| 2. | Write a short not on Group Cohesiveness. | | | CO1 | | U | | 2 |
| 3. | What is mediation and how can it be used to resolve conflict? | | | CO4 | | E | | 2 |
| 4. | What is Human resource management? | | | CO3 | | R | | 2 |
| 5. | Write a Short note on training. | | | CO5 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | How can organizational culture impact employee behavior? | | | CO2 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | How can leaders influence group Behaviour within an origination? | | | CO1 | | R | | 10 |
| 8. | What are the strategies for managing organizational conflict? | | | CO3 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 9. | How can organizations effectively manage employee performance? | | | CO4 | | E | | 10 |
| 10. | How can organization develop effective training and development programs? | | | CO5 | | E | | 10 |
| **(OR)** | | | | | | | | |
| 11. | What are the various techniques adopted by manager to effectively encourage employees? | | | CO6 | | R | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | How can organizational change be managed effectively, and what are the main challenges and obstacles that need to be addressed? | CO1 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Analyse the impact of power and politics on organizational behavior, and the strategies that can be used to manage them effectively. | CO2 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | How does organizational conflict affect employee’s performance and job satisfaction? How can organizational conflict be prevented? | CO4 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | What is human Resource management? List down its importance and explain its scope and development. | CO5 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | What are the various recruitment methods available to organizations and what are the advantages and disadvantages of each? | CO6 | | A | | 20 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
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|  | **COURSE OUTCOMES** |
| CO1 | To understand the complexities associated with management of the group behavior in the organization. |
| CO2 | To remember the concept of organizational behavior and the behavior of people in the organization. |
| CO3 | To apply the concept of human resource management in practice |
| CO4 | To analysis the emotional behaviour and the techniques to eliminate stress |
| CO5 | To evaluate HR policy in placement, selection and training. |
| CO6 | To create the knowledge of HR concepts to make correct decisions. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 30 | 2 |  |  |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 10 |  |  |  | 12 |
| CO4 |  |  |  |  | 32 |  | 32 |
| CO5 |  | 2 |  | 20 | 10 |  | 32 |
| CO6 | 10 |  | 20 |  |  |  | 30 |
|  | | | | | | | **170** |



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| --- | --- | --- | --- |
| **Course Code** | **21BB2006** | **Duration** | **3hrs** |
| **Course Name** | **FINANCIAL ACCOUNTING** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define Accounting. | | | CO1 | | R | | 2 |
| 2. | Give a list of different accounting concepts. | | | CO2 | | U | | 2 |
| 3. | Define Journal. | | | CO4 | | R | | 2 |
| 4. | Ledger Accounts have two sides-Evaluate | | | CO4 | | R | | 2 |
| 5. | Define GAAP. | | | CO6 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | “Accounting is a language of Business”- Elucidate. | | | CO1 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Enter the following transactions in a simple cash book:   |  |  |  | | --- | --- | --- | | Jan 1 | Cash in Hand | 22,400 | | Jan 5 | Received from Aravind | 600 | | Jan 7 | Paid Rent | 60 | | Jan 8 | Sold Goods | 600 | | Jan 10 | Paid Prabhu | 1,400 | | Jan 27 | Purchased Furniture | 400 | | Jan 31 | Paid Salaries | 200 | | | | CO2 | | A | | 10 |
| 8. | “The entity concept and money measurement concept are the Fundamental concepts.” Explain | | | CO2 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | From the under-mentioned particulars of Mr. M.Mohan prepare a Bank Reconciliation Statement as on 31st July 2022.   1. Cheques paid into Bank on the 28th July 2022 but credited to Mohan’s Account in the first week of August 2022. K.Kalyan ₹1,000, J.James ₹800, Raghul ₹1,200. 2. The following cheques were issued by Mohan on 30th July 2022 but presented to bank for payment after the close of the year. David ₹1200, Hari ₹1000, Lal ₹800. 3. A cheque for ₹300 was credited direct to the account and was not passed through the cash book. 4. The bank balance as per the cash book on 31st July 2022 amounted to ₹ 30,000. | | | CO4 | | A | | 10 |
| 10. | Explain the transaction entered in the cash book but not in the passbook as on the date of the bank reconciliation statement. | | | CO3 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Prepare the Trading Account and profit and Loss Account and balance sheet of Archana for the year ending 31.12.2022 from the following transaction.  image | | | CO5 | | A | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Explain the users of accounting. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Journalise the following transactions:   1. Purchased goods for cash ₹10,000. 2. Purchased stationery for cash ₹500. 3. Purchased furniture for cash ₹3,000. 4. Sold goods for Cash ₹8,000 5. Sold goods to Jane for Cash ₹3,000 6. Sold goods for James ₹2,000 7. Paid rent to Krishnan, the landlord ₹800. 8. Paid salary of ₹8,000 9. Paid Lokesh, the manager his salary of ₹3,000. 10. Paid freight on goods purchased ₹300. 11. Paid freight on machinery purchased ₹400. 12. Paid wages ₹500. 13. Paid wages to erect a machine ₹1,000. 14. Received ₹800 from Kamal 15. Received ₹600 from Kamal as interest. 16. Received ₹7000 from Kamal as a loan at 5% interest. | CO2 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | Following is the summary of Balance of Rajesh & Co., Gurgaon as on 31.03.2023. Prepare Trading, P& L A/c and Balanesheet as on 31.03.2023   |  |  |  |  | | --- | --- | --- | --- | | **Particulars** | **Rs.** | **Particulars** | **Rs.** | | Bad Debts | 2,000 | Purchases | 1,05,000 | | Bank | 10,000 | Rent | 4,000 | | Bills Payable | 5,000 | Repairs | 500 | | Capital | 100000 | Returns Inward | 3,000 | | Carriage | 1,500 | Returns Outward | 5,000 | | Creditors | 12,000 | Sales | 1,64,000 | | Drawings | 10,000 | Stock on 1st April, 2022 | 20,000 | | Fuel and Power | 1,000 | Sundry Debtors | 24,000 | | Manufacturing Expenses | 8,000 | Trade Expenses | 7,000 | | Plant and Machinery | 40,000 | Wages | 50,000 |   Additional Information: (i) Closing Stock was valued at ₹ 14,500. (ii) Depreciate Plant and Machinery by ₹ 4,000. (iii) Write off Bad Debts ₹ 5,000. (iv) ₹ 400 is due for repairs. | CO4 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Balance as per bank statement as on 31st March 2021 is Rs.5000. Balance as per the cash book is Rs.1,650.   1. Checks of Rs.2000 and Rs.1000 issued as on 30th March 2021, but not yet cleared. 2. Insurance paid by the bank is Rs.200. It is not yet recorded in the cash book. 3. An outgoing check of Rs.1000 was recorded twice in the cash book. It is accurately recorded in the bank passbook. 4. Payment of Rs.500 check is recorded twice in the passbook. 5. Dividends received Rs.600 recorded only in the bank statement and not in the cash book. 6. A check of Rs.500 was deposited on 29th March 2021, but it is not collected. 7. Bank charges of Rs.50 were debited, it is only recorded in the bank passbook.   Prepare Bank Reconciliation statement | CO4 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | Describe about GAAP and IFRS. | CO6 | | R | | 20 | |
|  |  |  |  | |  | |  | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To Remember accounting concepts and conventions that are used in Financial Statements. |
| CO2 | To Understand and execute Double entry book keeping system and Prepare various books of accounts. |
| CO3 | To Apply accounting principles to prepare financial statements in accordance with Generally Accepted Accounting Principles. |
| CO4 | To analyse the reasons for errors to rectify it. |
| CO5 | To evaluate Accounting Standards in the context of International Financial Reporting Standards |
| CO6 | To create a Bank Reconciliation Statement. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 12 | 20 | - | - | - | - | 32 |
| CO2 | - | 12 | 20 | - | - | - | 32 |
| CO3 | - | 20 | - | - | - | - | 20 |
| CO4 | 4 | - | 50 | - | - | - | 54 |
| CO5 | 10 | - | - | - | - | - | 10 |
| CO6 | 22 | - | - | - | - | - | 22 |
|  | | | | | | | **170** |



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| **Course Code** | **21BB2008** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS LAW** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | Define the meaning of Void Contract. | | | CO1 | U | | 2 |
| 2. | Write a short note on bailment. | | | CO2 | R | | 2 |
| 3. | Discuss the term condition. | | | CO3 | R | | 2 |
| 4. | What is promissory note? | | | CO4 | R | | 2 |
| 5. | In your view, who is a consumer? | | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Describe the mode of discharge of contract. | | | CO1 | | An | 10 |
|  | **(OR)** | | |  | |  |  |
| 7. | Bring out the differences between bailment and pledge. | | | CO2 | | U | 10 |
| 8. | Explain the term ’caveat emptor’. What are its exceptions? | | | CO3 | | An | 10 |
|  | **(OR)** | | |  | |  |  |
| 9. | Discuss the rights and duties of Unpaid seller. | | | CO4 | | U | 10 |
| 10. | Mr.A developed a shopping mall at Mumbai at the request of Mr.B who is a municipal corporator. Mr.C makes agreement to pay Rs.2,50,000. Mr.A accept the proposal of Mr.C. Is this an agreement or a contract, justify your answer. | | | CO5 | | An | 10 |
|  | **(OR)** | | |  | |  |  |
| 11. | Differentiate the concept of sale and agreement to sell. | | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | |  | Evaluate essentials elements of valid contract. | CO1 | | U | 20 |
| 13. | |  | Explain the Duties and rights of bailor and bailee. | CO2 | | U | 20 |
| 14. | |  | Briefly explain the concept.   1. Copyright. 2. Patent. 3. Trademark. 4. Industrial Design. 5. Geographical Indication. | CO3 | | A | 20 |
| 15. | |  | Discuss the concept of crossing and the types of kinds in crossing of a cheque. | CO4 | | An | 20 |
| 16. | |  | Explain the rights and duties of consumer. | CO5 | | R | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To remember the essentials and legal principles of business contracts. |
| CO2 | To understand the business practices of bailment, pledge and agency. |
| CO3 | To apply the legal principles of sale in a sale agreement. |
| CO4 | To analyze the characteristics of negotiable instruments and list reasons for dishonour of cheques. |
| CO5 | To interpret the rights of the consumer and the available grievance redressal mechanism. |
| CO6 | To discuss the registration process of patent, copyright and trademarks. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 |  | 10 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 | 10 |  | 20 |  |  | 32 |
| CO5 | 20 | 2 |  | 10 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |



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| **Course Code** | **21BB2009** | **Duration** | **3hrs** |
| **Course Name** | **COST ACCOUNTING** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Write notes on Cost Unit and Cost Centre. | | CO1 | U | 2 |
| 2. | Distinguish between direct material and indirect material. | | CO2 | R | 2 |
| 3. | Distinguish between Taylor’s differential Piece Rate System and Merrick’s Differential Piece Rate System. | | CO3 | U | 2 |
| 4. | Give the meaning of cost Allocation. | | CO4 | R | 2 |
| 5. | Define Resource and Cost Pool. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Enumerate the characteristics of fixed and variable costs. | | CO1 | R | 10 |
|  | **(OR)** | |  |  |  |
| 7. | The accounts of ABC manufacturers Ltd. For the year ending 31st, December 2021shows the following:   |  |  | | --- | --- | | **Particulars** | **Rs.** | | Stock of raw material on 1.1.2021 | 6,720 | | Materials purchased | 1,50,000 | | Material returned to suppliers | 2,000 | | Direct labour | 50,000 | | Direct material | 15,300 | | Factory expenses | 20,000 | | Office and administrative expenses | 8,000 | | Selling and distribution expenses | 7,900 | | Stock of materials on 31.12.2021 | 7,720 | | Profit | 10,000 |   Find out:   1. Material Consumed. 2. Prime cost 3. Work cost 4. Cost of production 5. Sales. | | CO2 | A | 10 |
| 8. | The information regarding the receipts and issue of materials in a factory during April and May 2022 are stated below:   |  |  |  | | --- | --- | --- | | April 2 | Opening balance | 750 units @ Rs. 15 per unit | | April 5 | Received | 500 units @ Rs.17 per unit | | April 10 | Issued | 800 units | | April 17 | Issued | 300 units | | April 20 | Received | 600 units @ Rs.18 per unit | | May 1 | Issued | 500 units | | May 4 | Issued | 100 units | | May 10 | Received | 700 units @ Rs.20 per unit | | May 20 | Issued | 600 units |   Prepare Stores Ledger Accounts on the basis of First-in-first out method. | | CO4 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | In a factory the standard output of a product is 40 units per day of 8 hours. The normal wage is Rs.120 per day. Calculate the wage on the basis of (i) Piece rate (ii) Halsey Plan (iii) Rowan Plan (iv) Taylor’s differential Piece rate method, if the output is 35,40, 55 and 60 units per day. Differential Piece rates are 90%, and 110% of the normal piece rate. | | CO4 | An | 10 |
| 10. | The BPP Company is divided into four departments: A, B and C are producing departments, and D is a service departments.  The actual costs for a period are as follows:  Rent Rs.1000 Repairs to Plant Rs.600  Supervision Rs.1500 Power Rs.900  Fire Insurance in respect of Stock Rs.500 Light Rs.120  Depreciation of Plant Rs.450  Employers’ liability for insurance Rs.150  The following information is available in respect of the four departments;   |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | Dept.A | Dept.B | Dept.C | Dept.D | | Area (sq.mtrs) | 1,500 | 1,100 | 900 | 500 | | Number of Employees | 20 | 15 | 10 | 5 | | Total Wages (Rs.) | 6000 | 4000 | 3000 | 2000 | | Value of Plant (Rs.) | 24,000 | 18,000 | 12,000 | 6,000 | | Value of stock (Rs.) | 15,000 | 9,000 | 6,000 | - | | H.P. of Plant | 24 | 18 | 12 | 6 |   Apportion the costs to the various departments on the most equitable basis. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Distinguish between activity based costing and traditional costing. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | “ Cost may be classified according to their nature and a number of other characteristics”. Discuss this statement while classifying costs | CO1 | An | 20 |
|  |  |  |  |  |  |
| 13. |  | The following transactions occur in the purchase and issue of a material:   |  |  |  | | --- | --- | --- | | 2 Jan | Purchased | 4,000 Units @ Rs.4.00 per unit | | 20 Jan | Purchased | 500 units @ Rs.5.00 per unit | | 5 Feb | Issued | 2,000 Units | | 10 Feb | Purchased | 6,000 units @Rs. 6.00 per unit | | 12 Feb | Issued | 4,000 Units | | 2 Mar | Issued | 1,000 Units | | 5 Mar | Issued | 2,000 Units | | 15 Mar | Purchased | 4,500 units @RS.5.50 per unit | | 20 Mar | Issued | 3,000 Units |   From the above, prepare the Stores Ledger Account in two ways (a) FIFO method of charging material Issues and (b) LIFO method. What would be the value of stock in hand at the end of the period according to each of the two methods? | CO2 | An | 20 |
|  |  |  |  |  |  |
| 14. |  | Calculate Prime Cost, Factory Cost, Cost of Production, Cost of Sales and profit from the following particulars:   |  |  |  |  | | --- | --- | --- | --- | | Direct Materials | 1,00,000 | Consumable stores | 2,500 | | Direct Wages | 30,000 | Manager’s Salary | 5,000 | | Wages of Foreman | 2,500 | Directors’ fees | 1,250 | | Electric power | 500 | Office Stationery | 500 | | Lighting: Factory | 1,500 | Telephone Charges | 125 | | Office | 500 | Postage and Telegrams | 250 | | Storekeeper’s wages | 1,000 | Salesmen’s salary | 1,250 | | Oil and water | 500 | Travelling expenses | 500 | | Rent: Factory | 5,000 | Advertising | 1,250 | | Office | 2,500 | Warehouse charges | 500 | | Repairs and Renewals: Factory plant | 3,500 | Sales | 1,89,500 | | Carriage outward | 375 | Transfer to Reserves | 1,000 | | Dividend | 2,000 | Discount on shares written off | 500 | | Depreciation: Factory Plant  Office Premises | 500  1,250 |  |  | | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | Describe the implementation of target Costing. | CO5 | E | 20 |
|  |  |  |  |  |  |
| 16. |  | Describe in detail the classification of overhead Cost. | CO6 | E | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To Understand the various Cost Classification types and Terminologies. |
| CO2 | To Remember the Principles governing Material. |
| CO3 | To Evaluate the different labour incentive plans. |
| CO4 | To Develop Overhead distribution summary. |
| CO5 | To Analyze the Break-even point and its implications. |
| CO6 | To Apply Cost -Volume Profit Analysis in Managerial decision making. |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 10 | 2 |  | 20 |  |  | 32 |
| CO2 | 2 |  | 10 | 20 |  |  | 32 |
| CO3 |  | 2 | 20 |  |  |  | 22 |
| CO4 | 2 |  | 10 | 10 |  |  | 22 |
| CO5 |  | 2 |  | 10 | 20 |  | 32 |
| CO6 |  | 10 |  |  | 20 |  | 30 |
|  | | | | | | | **170** |



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| **Course Code** | **21BB2010** | **Duration** | **3hrs** |
| **Course Name** | **E- BANKING** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Explain Magnetic Strip Card. | | CO1 | U | 2 |
| 2. | State two advantages of RTGS in Payment system. | | CO2 | U | 2 |
| 3. | Define Kisan credit card. | | CO3 | R | 2 |
| 4. | Elucidate Tampering in E- Banking services. | | CO4 | A | 2 |
| 5. | Explain Money Laundering. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Critically examine the history and needs of E- Banking in India. | | CO1 | E | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Write short note on Magnetic Strip Card and Euro pay Master card Visa (EMV) Technology. | | CO2 | R | 10 |
| 8. | Explain the features of ATM and steps involved in Instant Money Transfer. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | State the procedure involved in Aadhar Enabled Payment System and its advantages. | | CO4 | R | 10 |
| 10. | Differentiate between RTGS, NEFT and IMPS. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Describe the Cryptography form of security. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Discuss the various E- Banking services offered by Banks in India. | CO1 | U | 20 |
| 13. |  | Describe the essential requirement for the successful working of the NEFT system. | CO2 | R | 20 |
| 14. |  | List out the types of Mobile Wallets and RBI regulations in India. | CO3 | An | 20 |
| 15. |  | Explain the merits and demerits of Digital payments. | CO4 | U | 20 |
| 16. |  | Discuss the threats and challenges of Hi-tech Banking in India. | CO5 | E | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | To understand the E-Payment system in Indian Banking Industries. |
| CO2 | To remember the important concept and to impact knowledge on E-Banking. |
| CO3 | To apply the securities system while availing E- Banking services in day to day transaction. |
| CO4 | To analyze cash management, decision-making, and controlling techniques in an electronic interface. |
| CO5 | To Evaluate the modern and more current developments in the Banking Sector; and its cyber securities in banking industries |
| CO6 | To create insight knowledge into cheque truncation and electronic settlement and clearance system |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 |  |  | 10 |  | 32 |
| CO2 | 30 | 2 |  |  |  |  | 32 |
| CO3 | 2 | 10 |  | 20 |  |  | 32 |
| CO4 | 10 | 20 | 2 |  |  |  | 32 |
| CO5 |  | 2 |  | An | 20 |  | 22 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |



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| **Course Code** | **21BB2011** | **Duration** | **3hrs** |
| **Course Name** | **INCOME TAX** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define Annuity. | | | CO1 | U | 2 |
| 2. | Explain the conditions of HRA 10 (13A). | | | CO2 | R | 2 |
| 3. | Define Assessment year. | | | CO3 | R | 2 |
| 4. | Define commuted pension. | | | CO4 | R | 2 |
| 5. | Define Capital Asset and list out some example | | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Mr. Risi Ragavan a foreign national and a Person of Indian origin comes to India for the first time on 22nd August 2017 and left for England on 5th May 2020. He once again arrived in India on 26th January 2022 and left for USA on 30th March 2022. Determine his Residential Status for the assessment year 2022-23. | | | CO1 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 7. | Calculate the taxable amount of annual accretion to RPF if following information is provided by Mr. Alex (resident).   1. Basic salary @ Rs. 60,000 p.m. 2. Commission received by him on the basis of turnover of Rs .6,00,000 @ 10%. 3. Employer’s contribution to RPF @ 65% of salary. 4. Interest credited on 30th June 2020 to RPF balance at 14% is Rs. 50,000. | | | CO2 | U | 10 |
| 8. | Mrs. Purnima (resident) an employee of central govt. in Bengaluru submits the following information. Compute the net salary for the A.Y. 2022-23.  Basic salary Rs.80,000 per month  DA 30% of basic (60% enters into all retirement benefits)  HRA Rs. 7,500 per month  Annual bonus Rs. 23,000  Entertainment Allowance Rs. 15,000  Rent paid by Mrs. Purnima is Rs. 92,000 p.a | | | CO3 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 9. | Mr. Jerin Sam purchased a plot in 2004-05 for Rs 5,00,000. It was sold on 15-1-2022 for Rs 40,00,000 and he paid Rs 5,00,000 as brokerage charges. He invested Rs 2,00,000 in NHAI bonds and Rs 2,10,000 in bonds issued by Rural Electrification Corporation Ltd. Compute his taxable capital gain, if CIIS: 2004-05-113; 2021-22-317. | | | CO4 | U | 10 |
| 10. | Explain the basic and additional conditions of residential status and also explain the conditions to determine scope of income. | | | CO5 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 11. | State the proforma of Income from house property. | | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | |  | Mr. Jervin furnished the following particulars of his income for the P.Y. 2021-21.   1. Income on UK development bonds Rs 1,10,000 (2/5th is received in India 2. Income from agriculture is Bangladesh (received there but later on Rs 60,000 remitted to India) Rs 1,90,000. 3. Income from property in Sri Lanka received there (Rs 80,000 is used in Sri Lanka and the balance remitted to India) Rs.2,20,000. 4. Income from business Kenya which is controlled from Chennai (Rs.28,000 received in Chennai) Rs 88,000. 5. Dividend paid by an Indian company received in USA Rs 2,00,000 6. Past untaxed profit Rs 2,05,000 brought to India during 2021-22. 7. Profit from business in Mysore but controlled from London Rs 82,000. 8. Profit on sale of building in Mangaluru but received in Dubai Rs 3,48,000. 9. Pension (computed) from Indian Company received in London Rs 36,000 10. Gift in cash from a relative received in India Rs 60,000.   Find out Mr. Jervin ‘s Gross Total Income for the A.Y. 2022-23 If he is a) Resident and ordinarily resident, b) Resident but not ordinarily resident and c) Non- resident. | CO1 |  | 20 |
| 13. | | a. | Mr. Vijay (age 48 years) is working as assistant in the Marketing Department of Giri Ltd, Chennai. His salary income details are as follows:  Basic salary Rs. 65,000 p.m.  Dearness Allowance Rs. 8,000 p.m.  Dearness Pay Rs. 8,000 p.m.  Commission Rs.42,000 p.m.  Entertainment Allowance Rs. 700 p.m. (6,000 spent on entertainment during the year)  House rent allowance Rs. 7,500 p.m. (Rent paid Rs. 9,000 p.m.)  Compute taxable salary for the Assessment year 2022-23. | CO2 | An | 10 |
|  | | b. | Mr. Jerome sold his residential house on 1-1-2022 for Rs 65,06,000 which he had purchased in 2001-02 for Rs 6,00,000. He spent 10,000 for sale of the house. He also spent Rs 3,50,000 on the construction of new house and deposited Rs 3,00,000 under capital gains account scheme on 28-3-2022. The CII for 2001-02 and 2021-22 are 100 and 317 respectively. Compute taxable capital gains for the Assessment Year 2022-23. | CO2 | A | 10 |
| 14. | | a. | Agricultural land purchased by Mr. Shervin (resident) in 2004-05 for Rs 80,000. Sold for Rs 27,00,000 on 1 6-2021. The assesse purchased another piece of agricultural land on 1-9-2021 for Rs 1,50,000 and deposited Rs 40,000 on 1-7-2021 in Capital Gains Account Scheme 1988. Find out the Capital Gain chargeable to tax for the assessment year 2022-23. The cost inflation index in 2004-05 was 113 and in2021-22 = 317. | CO3 | A | 10 |
|  | | b. | From the following receipts and payments of Mr. Kavin (resident), compute his taxable income under the head income from other sources:   * Winnings from Kerala State Lottery Rs 98,000 * Winnings from horse race Rs 3,000 * Winnings from Rajasthan State Lottery Rs 7,000 * Winnings from horse race Rs 79,000 * Winnings from cross word puzzle Rs 2,500 * Gift received from a friend in Canada Rs 3,00,000 * Winnings from card games Rs 4,500 * Purchase of lottery tickets Rs 3,000 and payments for betting's in horse race Rs 8,000, Winnings from camel race Rs 30,000. | CO3 | An | 10 |
| 15. | | a. | Sri Jai Ram has the following investments for the year ended 31-3-2022:   1. Dividend from Indian company Rs 11,000 2. Rs 70,000 in post office savings Bank account which earns the interest @ 5% p.a. 3. Rs 84,000 10% tax free debentures of Mysore Municipal corporation. 4. 14% Karnataka State Electricity Board Bonds Rs 30,000. 5. Rs 50,000 fixed deposits with Canara Bank Mysore at 8% p.a.   Compute the income from sources of Sri Jai Ram from the above investment for the assessment year 2022-23. | CO4 | An | 10 |
|  | | b. | Write the proforma of income from other sources. | CO4 | R | 10 |
| 16. | |  | Write the proforma of income from Long term and short term capital gain. | CO5 | R | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Understand basic Terminologies under Income Tax and chart of perquisites and allowances. |
| CO2 | Remember to make a list of enclosures to be made along with IT returns of salary and income     from house property. |
| CO3 | Develop Computation of income tax payable by employees in different companies. |
| CO4 | Collect and fill form 16 and from different heads. |
| CO5 | Analyze the various ways to minimize the tax liabilities. |
| CO6 | Evaluate capital gains tax and exemptions. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | - | 2 | 10 | 20 | - | - | 32 |
| CO2 | 2 | 10 | 10 | 10 | - | - | 32 |
| CO3 | 2 | - | 10 | 20 | - | - | 32 |
| CO4 | 12 | 10 | - | 10 | - | - | 32 |
| CO5 | 30 | 2 | - | - | - | - | 32 |
| CO6 | - | 10 | - | - | - | - | 10 |
|  | 46 | 34 | 30 | 60 | - | - | **170** |



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| **Course Code** | **21BB2012** | **Duration** | **3hrs** |
| **Course Name** | **RESEARCH METHODOLOGY** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define the objectives of research. | | | CO1 | R | 2 |
| 2. | Describe various sources of obtaining data for the research problem. | | | CO2 | U | 2 |
| 3. | Write the causes of sampling errors. | | | CO3 | R | 2 |
| 4. | Enumerate coding and decoding. | | | CO4 | R | 2 |
| 5. | Describe the items in a research report? Explain them in brief. | | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Examine Research Design. | | | CO1 | Ap | 10 |
|  | **(OR)** | | |  |  |  |
| 7. | Point out the case study method. | | | CO2 | An | 10 |
| 8. | Explain sampling and Non –sampling errors with causes. | | | CO3 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 9. | Describe Hypotheses testing and Interpretation. | | | CO4 | U | 10 |
| 10. | Explain application of computers in Research. | | | CO5 | C | 10 |
|  | **(OR)** | | |  |  |  |
| 11. | Summarize the layout of a Research report. | | | CO6 | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | |  | Discuss research process. | CO2 | U | 20 |
|  | |  |  |  |  |  |
| 13. | |  | Point out the Quantitative and Qualitative research. | CO3 | An | 20 |
|  | |  |  |  |  |  |
| 14. | |  | Summarize techniques involved in a research problem. | CO4 | E | 20 |
|  | |  |  |  |  |  |
| 15. | |  | Examine visual aids for presentation of Data. | CO5 | Ap | 20 |
|  | |  |  |  |  |  |
| 16. | |  | Explain the steps in writing a report. | CO6 | C | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | To Remember the fundamental concepts of research, types and research process. |
| CO2 | To Understand the sampling design and scaling techniques. |
| CO3 | To Apply a method of data collection and be able to edit, code, classify and tabulate the collected data. |
| CO4 | To Analyze and Interpret the results in the context of the research. |
| CO5 | To evaluate the use of the Internet in the process of Research. |
| CO6 | To Create a research report. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 |  | 10 |  |  |  | 12 |
| CO2 |  | 22 |  | 10 |  |  | 32 |
| CO3 | 2 |  |  | 30 |  |  | 32 |
| CO4 | 2 | 10 |  |  | 20 |  | 32 |
| CO5 |  | 2 | 20 |  | 10 |  | 32 |
| CO6 |  |  |  |  | 10 | 20 | 30 |
|  | 6 | 34 | 30 | 40 | 40 | 20 | **170** |



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| **Course Code** | **21BB2013** | **Duration** | **3hrs** |
| **Course Name** | **DIGITAL MARKETING** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Can a student, doing II BBA in the academic year 2022-23, be a digital migrant? | | CO1 | Ap | 2 |
| 2. | What do you understand from POEM in digital marketing? | | CO2 | U | 2 |
| 3. | Will you use the Platform based marketing for your product? Justify. | | CO3 | Ap | 2 |
| 4. | What is off-page SEO? | | CO4 | R | 2 |
| 5. | When will you block ads? | | CO5 | Ap | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | “Digital marketing is superior to traditional marketing” Comment | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | “The REAN model in digital marketing is very successful” Discuss. | | CO2 | An | 10 |
| 8. | As a digital marketer, when will you choose Search engine marketing as a strategy for marketing your product? | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Discuss the factors you will consider while choosing a person for your influencer marketing strategy. | | CO4 | Ap | 10 |
| 10. | “The reach of mobile marketing is very wide and deep.” Discuss. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Comment on what happens when the market becomes much cluttered. | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain the scope and features of digital marketing. | CO1 | U | 20 |
| 13. |  | Enumerate the stages involved in the journey of a consumer. | CO2 | U | 20 |
| 14. |  | Elucidate the steps you, as a marketer, would adopt to engage an affiliate. | CO3 | Ap | 20 |
| 15. |  | Evaluate all the types of e-mail marketing and suggest those types that will be useful for a ready-made garments retail outlet. | CO4 | E | 20 |
| 16. |  | Elaborate the challenges faced by the digital marketers in India. | CO5 | U | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Remember the differences between the traditional and digital marketing. |
| CO2 | Understand the various functions of digital marketing. |
| CO3 | Apply functional skills to prepare digital marketing strategies. |
| CO4 | Analyze and make decisions on digital marketing strategies. |
| CO5 | Evaluate the performance through various metrics. |
| CO6 | Create successful digital marketing plans. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 20 | 2 | 10 |  |  | 32 |
| CO2 |  | 22 |  | 10 |  |  | 32 |
| CO3 |  |  | 22 | 10 |  |  | 32 |
| CO4 | 2 |  | 10 |  | 20 |  | 32 |
| CO5 |  | 10 | 22 |  |  |  | 32 |
| CO6 |  |  |  | 10 |  |  | 10 |
|  | | | | | | | **170** |



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| **Course Code** | **21BB2014** | **Duration** | **3hrs** |
| **Course Name** | **INDIRECT TAXES** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define the term “Electronic cash ledger”. | | | CO1 | | R | | 2 |
| 2. | Define the term “blocked credit”. | | | CO1 | | R | | 2 |
| 3. | Define the term “value of supply”. | | | CO1 | | R | | 2 |
| 4. | Define countervailing duty. | | | CO1 | | R | | 2 |
| 5. | Define the term “Cognizable offence”. | | | CO1 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Explain the seven major significance of GST. | | | CO2 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Mr. Rama purchased goods Rs.1,00,000 locally, He sold the goods locally for Rs.1,50,000.He paid legal fees of Rs.5000,storage cost Rs.5000,Transportation cost Rs. 5000, Wages Rs.5000,other manufacturing expenses Rs.6000. He purchased furniture for his office for Rs.12,000. If CGST and SGST rates are 12% each, calculate net GST payable. | | | CO2 | | A | | 10 |
| 8. | A machine has to be supplied at site. It is done by sourcing various components from vendors and assembling the machine at site. The details of the various events are:  17th September Purchase order with advance of Rs.50,000 is received for goods worth Rs.12 lakh and entry duly made in the seller’s books of account.20th October The machine is assembled, tested at site, and accepted by buyer.23rd October Invoice raised.4th November Balance payment of Rs.11,50,000 received. Determine the time of supply in the above scenario for the purpose of payment of tax. | | | CO3 | | AN | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Briefly explain the reverse charge and forward charge mechanism under GST. | | | CO4 | | U | | 10 |
| 10. | Mr A, is a manufacturer of textiles and has branches in different states of India.  i) On Aug 2, 2021, he transferred stock worth Rs.15,00,000 to his own branch in the same  city.  ii) On Aug 8, 2021, he transferred stock worth Rs.16,00,000 to his own branch which is registered separately in another city the same state.  iii) On Aug 9, 2021, a stock worth Rs.25,00,000 was transferred to his branch in another state.  iv) On Aug 20, 2021, he supplied materials for Rs.12,00,000 to Mr B, a retailer in the same state  v) On Aug 25, 2021, he supplied materials for Rs.10,00,000 to Mr B, a retailer in the adjacent  Determine the value of the taxable supply of Mr A for the month of  August, 2021 | | | CO5 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | List out and explain some of the additional customs duty. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Jeni & Co. is engaged in the manufacture of heavy machinery, It procured the following items during the month of July and paid GST. The details of inward supply and the respective amount of GST are given below.   1. Electrical transformers to be used in the manufacturing process - Rs.8,20,000 2. Trucks used for the transport of raw material -Rs.4,00,000 3. Raw material – Rs.4,00,000 4. Confectionery items for consumption of employees working in the factory. These items were supplied free of cost to the employees in lieu of services rendered by them to the manufacturer in the course of employment.   Determine the amount of ITC available with Jeni & Co, for the month of July by giving necessary explanations for treatment of various items, after considering the following points.   1. All the conditions necessary for availing the ITC have been fulfilled.   Jeni & Co is not eligible for any threshold exemption. | CO2 | | A | | 10 | |
|  | b. | Critically analyze and explain the eligibility conditions of ITC. | CO2 | | AN | | 10 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Briefly explain Import procedures. | CO6 | | U | | 10 | |
|  | b. | Briefly explain Export procedures. | CO6 | | R | | 10 | |
|  |  |  |  | |  | |  | |
| 14. |  | Mr. Ravi, a supplier of goods, pays GST under scheme Mr. Ravi is not eligible for only threshold exemption. He has the following out word taxable supplies in a tax period.  Intra – state supply of goods 11,00,000  Inter – state supply of goods 4,00,000  He has also furnished the following information in respect of purchase made by him in that tax period.  Intra – state supply of goods 5,00,000  Inter – state supply of goods 5,00,00  Mr. Ravi has following ITCs with him at the beginning of the tax period.  CGST 30,000  SGST 30,000  IGST 70,000  Note:   1. Rate of CGST,SGST and IGST to be 9%, 9% and 18% respectively. 2. Both inward and outward supplies are exclusive of taxes, wherever applicable. 3. All the conditions necessary for availing the ITC have been fulfilled.   Compute the net GST payable by Mr. Ravi during the tax period. Make suitable assumption as required. | CO3 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Explain the exemptions from Banking and Charitable related services. | CO4 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | Briefly explain the 10 major GST Returns for filing GST. | CO5 | | R | | 20 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | To Understand the overview of GST and its scope. |
| CO2 | To Remember GST Business Process and Returns. |
| CO3 | To Develop Statements on Customs duty Fill necessary forms. |
| CO4 | To Evaluate the Assessment procedures of Firms. |
| CO5 | To Analyze the Procedure on Assessment of Companies. |
| CO6 | To Apply the Procedures in all the above five units. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 10 | - | - | - | - | - | 10 |
| CO2 | - | - | 30 | 20 | - | - | 50 |
| CO3 | - | - | 20 | 10 | - | - | 30 |
| CO4 | - | 30 | - | - | - | - | 30 |
| CO5 | 20 | - | 10 | - | - | - | 30 |
| CO6 | - | 20 | - | - | - | - | 20 |
|  | | | | | | | **170** |



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| **Course Code** | **21BB2015** | **Duration** | **3hrs** |
| **Course Name** | **MANAGEMENT ACCOUNTING** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define Management Accounting. | | CO1 | R | 2 |
| 2. | Explain Gross Working Capital and Net Working Capital. | | CO2 | U | 2 |
| 3. | Define Financial Statement Analysis. | | CO3 | R | 2 |
| 4. | Calculate Break Even Point in units from the following data  Selling Price = ₹ 100 ; Variable Cost = ₹ 60 ; Fixed Cost = ₹ 4,40,000 | | CO4 | A | 2 |
| 5. | Define Budget. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the various tools and techniques of Management Accounting. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Discuss the four perspectives of Balance score card and explain with illustrations with the support of a flow chart. | | CO2 | An | 10 |
| 8. | Prepare a statement of Changes in Working Capital from the following balance sheet of Kay Ltd   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **LIABILTIES** | **2020 ₹** | **2021 ₹** | **ASSETS** | **2020 ₹** | **2021 ₹** | | Share Capital | 12,00,000 | 14,00,000 | Land | 7,00,000 | 8,00,000 | | Profit and Loss A/c | 1,27,000 | 1,97,000 | Building | 3,20,000 | 4,40,000 | | Mortgage Loan | 3,00,000 | 2,00,000 | Plant | 5,00,000 | 4,20,000 | | Sundry Creditors | 33,000 | 53,000 | Stock | 65,000 | 35,000 | | Bank Overdraft | 20,000 | 10,000 | Debtors | 25,000 | 65,000 | |  |  |  | Cash | 70,000 | 1,00,000 | | TOTAL | 16,80,000 | 18,60,000 | TOTAL | 16,80,000 | 18,60,000 | | | CO3 | A | 10 |
| **(OR)** | | | | | |
| 9. | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | Prepare comparative Income Statement of GS Ltd for the year ended 31st March 2019 and 31st March 2020   |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Particulars** | **2019 ₹** | **2020 ₹** |  | **Particulars** | **2019 ₹** | **2020 ₹** | | To Cost of Goods Sold | 7,00,000 | 8,90,000 |  | By Sales | 10,00,000 | 12,00,000 | | To Operating Expenses |  |  |  |  |  |  | | Administrative Expenses | 90,000 | 1,40,000 |  |  |  |  | | Selling Expenses | 60,000 | 40,000 |  |  |  |  | | To Net Profit | 1,50,000 | 1,30,000 |  |  |  |  | |  | 10,00,000 | 12,00,000 |  |  | 10,00,000 | 12,00,000 | | | | | CO4/A | 10 |
| 10. | Cost data of a JJ Manufacturing Ltd for the year ended 31.03.2021 are given below  No of Units sold 9000 units  Selling Price per unit ₹ 70  Variable Cost per unit ₹ 42  Total Fixed Cost ₹ 1,40,000  From the above calculate   1. Break Even Point (Units) 2. PV Ratio 3. Break Even Sales ( ₹) 4. Sales required to earn a profit of ₹ 1,40,000 5. Margin of Safety | | CO5 | A | 10 |
| **(OR)** | | | | | |
| 11. | Explain the various advantages and limitations of budgetary control. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain the scope of Management Accounting. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Prepare a statement of Fund Flow from the following balance sheet of Jaypee Ltd   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **LIABILTIES** | **2021 ₹** | **2022 ₹** | **ASSETS** | **2021 ₹** | **2022 ₹** | | Share Capital | 9,00,000 | 10,50,000 | Land | 4,00,000 | 3,40,000 | | Profit and Loss A/c | 90,000 | 1,10,000 | Building | 3,60,000 | 4,50,000 | | Mortgage Loan | 1,70,000 | 85,000 | Plant | 3,50,000 | 4,20,000 | | Sundry Creditors | 12,000 | 55,000 | Stock | 25,000 | 40,000 | | Bank Overdraft | 18,000 | 10,000 | Debtors | 20,000 | 16,000 | |  |  |  | Cash | 35,000 | 44,000 | | TOTAL | 11,90,000 | 13,10,000 | TOTAL | 11,90,000 | 13,10,000 | | CO3 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | Following are the Balance Sheet and the Operating Statement of a company for the year ended 31.03.2020  **BALANCE SHEET**   |  |  |  |  |  | | --- | --- | --- | --- | --- | | **LIABILITIES** | **2020 ₹** |  | **ASSETS** | **2020 ₹** | | Equity Share Capital | 5,00,000 |  | Land and Buidling | 5,50,000 | | Preference Share Capital | 1,00,000 |  | Plant and Machinery | 4,20,000 | | Profit and Loss A/c | 1,70,000 |  | Stock | 1,40,000 | | General Reserve | 60,000 |  | Debtors | 75,000 | | Debentures | 2,00,000 |  | Cash | 55,000 | | Long Term Loans | 1,50,000 |  | Prepaid Expenses | 10,000 | | Provision for Tax | 40,000 |  | Preliminary Expenses | 50,000 | | Creditors | 60,000 |  |  |  | | Outstanding Expenses | 20,000 |  |  |  | |  | 13,00,000 |  |  | 13,00,000 |   **Operating Statement**   |  |  | | --- | --- | | Particulars | Amount ₹ | | Sales | 4,10,000 | | Less : Cost of Sales | 2,90,000 | | Gross Profit | 1,20,000 | | Less : Operating Expenses | 50,000 | | Net Proft | 70,000 |   The following additional information are given   1. Credit sales is considered to be 50 % of sales 2. As on 31st March 2019 - Closing Stock ₹ 90,000 ; Debtors ₹ 60,000 and Creditors ₹ 40,000 3. Credit purchase 80 % of cost of sales.   From the above calculate the following ratios.  (i) Stock Turnover Ratio (ii) Debtors Turnover Ratio (iii) Average Collections Period (iv) Creditors Turnover Ratio (v) Average payment period (vi) Gross Profit Ratio (vii) Net Profit Ratio  (viii) Current Ratio (ix) Quick Ratio (Acid Test Ratio) (x) Debt Equity Ratio | CO4 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | Alpha Ltd is providing the following information related to two of its products Beta and Gamma   |  |  |  | | --- | --- | --- | |  | Product Beta ₹ | Product Gamma ₹ | | Selling Price per unit | 150 | 145 | | Direct Material per unit | 55 | 45 | | Direct Labour per unit | 30 | 20 | | Variable Overhead per unit | 15 | 10 |   Total Fixed Cost is ₹ 50,000  The company is planning to sell the two products in the following mixes.   1. Product Beta – 1200 units and Product Gamma – 1800 units 2. Product Beta – 1800 units and Product Gamma – 1200 units 3. Product Beta – 1500 units and Product Gamma – 1500 units   Advise the company to manufacture the most profitable product mix | CO5 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | Budgeted expenses for production of 10,000 units in a factory :   |  |  | | --- | --- | |  | **₹ per unit** | | Materials | 70 | | Labour | 25 | | Variable overheads | 20 | | Fixed overheads (₹1,00,000) | 10 | | Variable expenses (direct) | 5 | | Selling and distribution expenses (50% Fixed) | 20 | | Administration expenses – Fixed (₹50,000) | 5 |   Prepare a budget for the production of (a) 8,000 units and (b) 6,000 units. Assume that administration expenses are rigid for all levels of production. | CO6 | A | 20 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To Remember the concept of Management accounting, recognize its merits and demerits and the differences between Financial, Cost and Management Accounting. |
| CO2 | To Understand the concepts of Balanced Scorecard, Cost Management System and Value added concepts. |
| CO3 | To apply IAS in Preparing the cash flow statements. |
| CO4 | To Analyze the financial statements through comparative and common size statements and various financial ratios. |
| CO5 | To evaluate the Marginal costing decisions in practice. |
| CO6 | To create various types of Budgets needed for the Management to go in the right direction and achieve the goal of the Organization. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 30 |  |  |  |  | 32 |
| CO2 |  | 2 |  | 10 |  |  | 12 |
| CO3 | 2 |  | 30 |  |  |  | 32 |
| CO4 |  |  | 32 |  |  |  | 32 |
| CO5 | 2 |  | 30 |  |  |  | 32 |
| CO6 |  |  | 30 |  |  |  | 30 |
|  | | | | | | | **170** |



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| --- | --- | --- | --- |
| **Course Code** | **21BB2016** | **Duration** | **3hrs** |
| **Course Name** | **APPLICATION OF ANALYTICS IN BUSINESS** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | State the way how an enterprise can do to tackle the problem of unstructured data. | | | CO1 | | R | | 2 |
| 2. | Define Business Analysis. | | | CO2 | | R | | 2 |
| 3. | Define Nominal Variable. | | | CO3 | | U | | 2 |
| 4. | Narrate Categorical variables with examples. | | | CO4 | | R | | 2 |
| 5. | Describe discrete variables with an example. | | | CO5 | | An | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Briefly explain the information users and their requirements. | | | CO2 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Discuss the types of the business process. | | | CO2 | | R | | 10 |
| 8. | Narrate the importance of business process. | | | CO6 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Describe the key purpose of using IT in business. | | | CO6 | | U | | 10 |
| 10. | Determine the nature of variables in data analysis with suitable examples. | | | CO3 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Explain in detail about continuous variables and discrete variables with suitable examples. | | | CO3 | | An | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Compare and contrast structured, semi-structured, and unstructured data. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Explain the comparison of features of OLTP and OLAP. | CO5 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | Describe the calculation for the core aspects of measurement and variability. | CO4 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Explain in detail the analyze permutation with repetition and analyze combinations without repetition. | CO4 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | Explain the application of descriptive analysis in R with an example. | CO6 | | A | | 20 | |
|  |  |  |  | |  | |  | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To remember the importance of data science in business processes. |
| CO2 | To Understand and critically apply the concepts and methods of business analytics |
| CO3 | To apply data integration and modeling techniques. |
| CO4 | To analysis business intelligence concepts for enterprise reporting |
| CO5 | To evaluate identify , model and solve decision problems in different settings |
| CO6 | To create appropriate courses of action for a given managerial situation whether a problem or an opportunity |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 20 | - | - | - | - | 22 |
| CO2 | 12 | 10 | - | - | - | - | 22 |
| CO3 | - | 2 | 10 | 10 | - | - | 22 |
| CO4 | 2 | - | 20 | 20 | - | - | 42 |
| CO5 | 20 | - | - | 2 | - | - | 22 |
| CO6 | 10 | 10 | 20 | - | - | - | 40 |
|  | | | | | | | **170** |



|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **21BB2017** | **Duration** | **3hrs** |
| **Course Name** | **OPERATIONS MANAGEMENT** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 1. | Define the term production system. | | | CO1 | R | | 2 |
| 2. | Write short note on production planning and control. | | | CO2 | U | | 2 |
| 3. | Discuss the concept plant location. | | | CO3 | U | | 2 |
| 4. | What do you mean by inspection? | | | CO4 | R | | 2 |
| 5. | Make an outline about material handling. | | | CO5 | An | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Briefly explain the operations management and its importance. | | | CO1 | R | | 10 |
| **(OR)** | | | | | | | |
| 7. | Determine the functions of production planning and control. | | | CO2 | U | | 10 |
| 8. | Evaluate the organization of physical facilities in detail. | | | CO3 | E | | 10 |
| **(OR)** | | | | | | | |
| 9. | Discriminate the basic needs for selecting a suitable location in brief. | | | CO4 | An | | 10 |
| 10. | Enumerate the theme ISO and explain the 9000 series and 14000 series. | | | CO5 | U | | 10 |
| **(OR)** | | | | | | | |
| 11. | Make your own perception about the principles of material handling. | | | CO6 | C | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | a. | Bring out the various classification of production system in detail. | CO1 | | U | 10 | |
|  | b. | Write the important differences between intermittence and continuous production system. | CO1 | | R | 10 | |
|  |  |  |  | |  |  | |
| 13. |  | Examine the relevant phases of production planning and control and apply your findings. | CO2 | | A | 20 | |
|  |  |  |  | |  |  | |
| 14. |  | Demonstrate the classifications of layout with advantages and disadvantages in each layout. | CO3 | | An | 20 | |
|  |  |  |  | |  |  | |
| 15. |  | Critically evaluate the concept quality control and various tools available for quality control. | CO4 | | E | 20 | |
|  |  |  |  | |  |  | |
| 16. |  | Make an outline on the store management and write its objectives with functions. | CO5 | | U | 20 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To remember materials and machine handling in a manufacturing set up. |
| CO2 | To understand the theories and models of plant location and layout. |
| CO3 | To apply the basics of production and operations in management. |
| CO4 | To analysis the production processes and production planning, control and identify how a production line can be run efficiently. |
| CO5 | To evaluate discuss about the quality control, total quality management, and ISO. |
| CO6 | To create the importance and relevance of inventory and apply various techniques of material planning and control. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 22 | 10 | - | - | - | - | 32 |
| CO2 | - | 12 | 20 | - | - | - | 32 |
| CO3 | - | 2 | - | 20 | 10 | - | 32 |
| CO4 | 2 | - | - | 10 | 20 | - | 32 |
| CO5 | - | 30 | - | 2 | - | - | 32 |
| CO6 | - | - | - | - | - | 10 | 10 |
|  | | | | | | | **170** |



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| **Course Code** | **22BC2001** | **Duration** | **3hrs** |
| **Course Name** | **FINANCIAL ACCOUNTING I** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | Describe Double Entry system of Book keeping. | CO1 | R | **2** |
| 2. | Write about Cash book. | CO2 | R | **2** |
| 3. | Explain Suspense account. | CO 3 | U | **2** |
| 4. | Analyze Bank Reconciliation statement. | CO4 | An | **2** |
| 5. | Criticize Final accounts. | CO5 | C | **2** |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Describe any five Accounting Concepts. | CO1 | R | 10 |
|  | **(OR)** |  |  |  |
| 7. | Ananth is a trader dealing in textiles. Analyze the following transactions, pass journal entries for the month of January, 2018.  Jan.   1. Commenced business with cash Rs.70,000 2. Purchased goods from X and Co. on credit Rs. 30,000 3. Cash deposited into bank Rs. 40,000 4. Bought a building from L and Co. on credit Rs. 95,000 5. Cash withdrawn from bank for office use Rs. 5,000 | CO2 | An | 10 |
| 8. | Describe types of errors. | CO3 | An | 10 |
|  | **(OR)** |  |  |  |
| 9 | On April 1, 2006, a company purchases Machinery worth Rs.1,00,000  . On October 1, 2007, it purchased additional machinery worth `20,000 and spends 2,000 on its erection. The accounts are closed each year on March 31. Assuming the annual depreciation to be 10%, summarize the Machinery Account for 3 years under the straight line method. | CO4 | U | 10 |
| 10. | Explain types of Cash book | CO5 | C | 10 |
|  | **(OR)** |  |  |  |
| 11. | Summarize the users of Accounting Information. | CO6 | E | 10 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | | |
| 12. |  | Record the transactions shown below in a single column cash book for the year 2016,  **Sep. 01:** Cash in hand (balance b/d) Rs 2,327 **Sep. 02:** Paid salaries for August Rs 1,500 **Sep. 05:** Cash received from S & Co. Rs 1,360 **Sep. 06:** Purchased goods for cash Rs 700 **Sep. 07** Cash sales for the first week Rs 2,350  **Sep. 10:** Paid cash for office furniture Rs 1,540  **Sep. 12:** Purchased stationery for cash Rs 85  **Sep. 15:** Cash sales for the second week RS. 4,500  **Sep. 17:** Cash paid to A & Co. Rs 890  **Sep. 20:** Purchased merchandise for cash R.s 1,230 **Sep. 21:** Cash sales for the third week Rs. 1,200 **Sep. 24:** Cash received from S & Co. Rs 1,200 **Sep. 28:** Paid office rent Rs 800  **Sep. 30:** Cash sales for the last week Rs 3,600 | | | | | CO2 | U | 20 |
| 13. |  | Following are some accounting errors.  Analyse and Rectify them by making journal entries:  (i) Sales for Rs.20,000 made to Malvika was not entered in the Sales Book.   1. Salary of Rs.7,500 paid to Accountant Raman was debited to his personal account 2. Old furniture sold for Rs.2,800 was entered in the Sales Book   (iv) Carriage paid Rs.500 on purchase of a Machine was debited to Carriage A/c  (v) Cash Rs.50,000 paid to the creditor Atulya Ghosh was debited to  Praful Ghosh’s A/c | | | | | CO3 | An | 20 |
| 14. |  | From the following particulars prepare Bank reconciliation statement of Arun Ltd. as on 31st March, 2021:  a. Balance as per Pass Book was Rs. 14,000.  b. Bank collected a cheque of Rs. 500 on behalf of Arun Ltd. but forgot to record it in the Pass Book.  c. Bank deposits a cash deposit of Rs. 2,589 as Rs. 2,598.   1. The payment of a cheque of Rs. 700 was recorded twice in the Pass Book. 2. Dividend collected by bank Rs. 450. 3. Bank charges Rs. 250 debited by the bank. | | | | | CO4 | E | 20 |
| 15. |  | From the following trial balance of M/s Kaushal Traders, prepare Trading and Profit and Loss Account for the year ended 31st March 2022 and a Balance Sheet as on that date **:** | | | | | CO5 | Ap | 20 |
|  | **Dr. Balances** | Rs | **Cr. Balances** | Rs |
| Opening stock on 1st April,  2021 | 16,000 | Capital | 80,000 |
| Purchases | 75,000 | Sales | 2,00,000 |
| Sales returns | 5,000 | Purchases returns | 2,000 |
| Carriage inwards | 1,500 | Discount | 500 |
| Plant and Machinery | 40,000 | Sundry creditors | 10,000 |
| Furniture and fixtures | 5,000 | Bills payable | 1,500 |
| Freehold property | 45,650 |  |  |
| Cash in hand | 5,000 |  |  |
| Carriage outwards | 400 |  |  |
| Wages | 30,000 |  |  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | Salaries | 18,000 |  |  |  |  |  |
| Lighting (factory) | 800 |
| Sundry debtors | 28,000 |
| Travelling expenses | 1,200 |
| Rent and taxes | 4,800 |
| Drawings | 5,000 |
| Insurance | 450 |
| General expenses | 12,200 |
|  | **2,94,000** | **2,94,000** |
| Adjustments -  1. Stock on 31st March 2012 was valued at Rs .38,000 (market value ` Rs 20,000).  2. Wages amounting to `Rs. 2,000 and salaries amounting to `Rs .1,500 are  outstanding.   1. Prepaid insurance amounted to ` Rs 150. 2. Provide depreciation on plant and machinery at 5% and on furniture and fixtures at 10%. | | | | |
| 16. |  | Briefly explain the main reasons for differences between balances as per cash book and balance as per bank passbook | | | | | CO6 | C | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Highlight qualitative characteristics of financial statements and rules of financial accounting. |
| CO2 | Exemplify the context and purpose of financial reporting. |
| CO3 | Identify recording of transactions and events, develop Cash Book and apply the rules of  depreciation. |
| CO4 | Articulate the accounting principles in rectification of errors, reconciliation of the Bank Statement with Cash Book and preparation of Financial Statements. |
| CO5 | Prepare the financial statements using accounting ratios |
| CO6 | Assess the financial performance of an entity through interpretation of financial statements |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 12 | - | 20 | - | - | - | 32 |
| CO2 | 2 | 10 | 20 | - | - | - | 32 |
| CO3 | - | 12 | - | 20 | - | - | 32 |
| CO4 | - | - | - | 2 | - | 30 | 32 |
| CO5 | - | 20 | 10 | - | - | 2 | 32 |
| CO6 | - | - | - | - | - | 10 | 10 |
| Total | 14 | 42 | 50 | 22 | - | 42 | 170 |



|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2002** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS MANAGEMENT AND TECHNOLOGY** | **Max. Marks** | **100** |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define Business. | | | CO1 | | R | | 2 |
| 2. | Explain the term Management. | | | CO2 | | U | | 2 |
| 3. | Summarize Organization structure. | | | CO3 | | E | | 2 |
| 4. | Explain the meaning of Decision making. | | | CO4 | | E | | 2 |
| 5. | Point out about Corporate ethics . | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Examine the factors affecting Business. | | | CO1 | | Ap | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Point out the Contributions of Peter F.Drucker. | | | CO2 | | An | | 10 |
| 8. | Discuss Planning process. | | | CO3 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Explain Theories of Leadership. | | | CO4 | | U | | 10 |
| 10. | Describe Decision making Process. | | | CO5 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Explain the Principles of Ethical Behavior. | | | CO6 | | E | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Examine the types of Organization structure. | CO2 | | Ap | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Point out the Contributions of Henry Fayol. | CO3 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | Discuss the types of planning. | CO4 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Explain any two theories of Motivation. | CO5 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | Describe the uses of Computers and IT applications in Management and control. | CO6 | | U | | 20 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Identify and compare the various forms of business organisation and its technology. |
| CO2 | Determine the managerial skills and its functions. |
| CO3 | Display and reenact the leadership qualities. |
| CO4 | Articulate balanced emotional intelligence and decision making. |
| CO5 | Develop an accounting and reporting system. |
| CO6 | Create a vibrant and positive environment in workplace. |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | - | 10 | - | - | - | 12 |
| CO2 | - | 2 | 20 | 10 | - | - | 32 |
| CO3 | 10 | - | - | 20 | 2 | - | 32 |
| CO4 | - | 20 | - | 10 | 2 | - | 32 |
| CO5 | 2 | 10 | - | - | 20 | - | 32 |
| CO6 | - | 20 | - | - | 10 | - | 30 |
| TOTAL | 14 | 52 | 30 | 40 | 34 | - | **170** |



|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2003** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS ECONOMICS** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Meaning and definition of Business economics. | | CO1 | U | 2 |
| 2. | Define law of demand with the help of a diagram. | | CO2 | R | 2 |
| 3. | What are the determinants of cost? | | CO3 | A | 2 |
| 4. | What do you understand by price discrimination? | | CO4 | An | 2 |
| 5. | Write a note on introduction stage of business Cycle. | | CO6 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the scope of Business Economics. | | CO1 | R | 10 |
|  | **(OR)** | |  |  |  |
| 7. | List down the importance of demand forecasting in business. | | CO2 | U | 10 |
| 8. | Write a note on determination of Price by Demand and Supply. | | CO3 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | What is Production? Explain the factors of production. | | CO4 | An | 10 |
| 10. | What is Perfect Competition? List down its characteristics. | | CO5 | R | 10 |
|  | **(OR)** | |  |  |  |
| 11. | What is Business Cycle? Explain its Features. | | CO6 | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | What is Economics? Briefly explain the nature of business economics. | CO1 | R | 20 |
|  |  |  |  |  |  |
| 13. |  | Explain elasticity of demand. Discuss the factors determining elasticity of demand. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | What is production function? What are its types? Explain the factors of production. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | Briefly explain the various methods of Pricing. | CO5 | R | 20 |
|  |  |  |  |  |  |
| 16. |  | Explain the Relevance of Business Cycles in Business Decision. Explain the government measures to control business cycles? | CO6 | An | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Comprehend and recognise the problems faced by an economy and how different economies solve these problems. |
| CO2 | Comment on the theory of demand and supply. |
| CO3 | Articulate the concepts of production function and cost function. |
| CO4 | Assess the market operations under various types of competition and make the best possible business decisions. |
| CO5 | Compare and choose the relevant pricing strategies in diverse market structure. |
| CO6 | Acquaint with business cycles and its economic effect. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 30 | 2 |  |  |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 |  | 20 | 12 |  |  |  | 32 |
| CO4 | 10 |  |  | 12 |  |  | 22 |
| CO5 | 20 |  |  |  |  |  | 20 |
| CO6 | 2 |  |  | 20 | 10 |  | 32 |
|  | | | | | | | **170** |



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| --- | --- | --- | --- |
| **Course Code** | **22BC2004** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS LAWS I** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | What is Quasi Contract? | | CO1 | R | 2 |
| 2. | What are contingent goods? Give an example. | | CO2 | U | 2 |
| 3. | Write a short note on partnership at will. | | CO3 | R | 2 |
| 4. | Write a short note on LLP. | | CO4 | U | 2 |
| 5. | Who is an employee? | | CO5 | An | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | What is Breach of Contract? List down its remedies. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Who is a buyer? What are the rights and duties of a buyer? | | CO2 | R | 10 |
| 8. | Who is an unpaid seller? Explain rights of an unpaid seller against buyer and goods. | | CO3 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Differentiate between Joint Stock Company and partnership organisation. | | CO4 | E | 10 |
| 10. | Differentiate Partnership firm and LLP. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Write a note on the fundamental rights of the employee. | | CO6 | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | What is a contract? List down its types. Bring out the difference between Contract and Agreement. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Who is an Unpaid seller? List down the rights and characteristics of unpaid seller. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. |  | Explain the rights and duties of partners. | CO3 | R | 20 |
|  |  |  |  |  |  |
| 15. |  | What is an LLP? Briefly elaborate the features and characteristics of LLP. | CO4 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | Define Employee. List down the constituents of employment contract. Explain the rights of the worker who has been dismissed. | CO6 | An | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Acquire knowledge in Law with reference to business and the rules regarding a contract. |
| CO2 | Identify the basics of the Sale of goods Act, Difference between Conditions and Warranties, Sale and Agreement to sell, Bailment and Pledge. |
| CO3 | Summarize the Indian partnership Act 1932 for partnership business |
| CO4 | Assess the characteristics of LLP |
| CO5 | Obtain the Legal approvals need to be taken by the employer before dismissing the employees collectively |
| CO6 | Articulate Fundamental rights of labour/employees. |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 20 |  |  |  |  | 32 |
| CO2 | 30 |  | 10 |  |  |  | 32 |
| CO3 | 22 |  | 10 |  |  |  | 32 |
| CO4 |  | 2 | 20 |  | 10 |  | 32 |
| CO5 |  |  |  | 12 |  |  | 12 |
| CO6 | 10 |  |  | 20 |  |  | 30 |
|  | | | | | | | **170** |



|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2005** | **Duration** | **3hrs** |
| **Course Name** | **FINANCIAL ACCOUNTING II** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 1. | Define Bills of Exchange. | | | CO1 | | R | 2 |
| 2. | List out the characteristics of Non-Trading Organizations. | | | CO2 | | U | 2 |
| 3. | Differentiate Statement of Affairs from Balance Sheet. | | | CO3 | | An | 2 |
| 4. | Define Del Credre Commission. | | | CO4 | | R | 2 |
| 5. | State the contents of Partnership Deed. | | | CO5 | | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | A receives three promissory notes from B, dated 1st January, 2012 for 3 months. One bill is for Rs 3,000; the second is for Rs 4,000 and the third is for Rs 5,000. The second bill is immediately endorsed in favour of C and on 4th January, 2012 the third bill is discounted with the bank for Rs 4,700. Pass the entries in A’s journal assuming (i) the bills are met on maturity and (ii) they are dishonoured. | | | CO1 | | A | 10 |
| (OR) | | | | | | | |
| 7. | From the following information of Red Cross Society, prepare Receipts and Payments Account for the year ended Dec.31, 2022.  Cash in hand on Jan. 1, 2022 ₹ 35,000 and Cash at Bank on Jan. 1, 2022, ₹50,000. Donation Received during the year ₹25,000 & Subscription received is ₹20,000.  Utilities Charges Paid ₹5,000; Salary Paid ₹ 45,000 and Outstanding Salary is ₹5,000 Honorarium paid to trainer ₹15,000 and Rent Paid ₹7,500.  Life membership Fees received ₹15,000 and Interest Received on Govt. Bond ₹1,000Purchase of computer by check ₹ 30,000 and Purchase of Furniture for Cash ₹4,000 Entrance Fees Received ₹10,000. Purchase of Supplies Material for Cash ₹6,000 and Purchase of Government Bond ₹20,000.  Payment to Petty Cashier ₹500. Cash in Hand Dec. 31, 2022 ₹8,000 and Cash in Bank Dec.31, 2022 ₹15,000 | | | CO2 | | A | 10 |
| 8. | Mr. Mangesh is dealing in business. He maintains his accounting with Single Entry. The following are details of his business.   |  |  |  | | --- | --- | --- | | Particulars | 01-04-2022 | 31-03-2023 | | Land and Building | 40,000 | 50,000 | | Machinery | 30,000 | 40,000 | | Furniture | 10,000 | 10,000 | | Debtors | 20,000 | 40,000 | | Stock | 10,000 | 25,000 | | CashBalance | 5,000 | 15,000 | | BillsReceivable | 5,000 | 5,000 | | Creditors | 25,000 | 25,000 | | BankOverdraft | 5,000 | - | | BankBalance | - | 10,000 |   Mr. Mangesh introduced Rs 10,000 as additional Capital. He spent Rs 45,000 for personal use. Depreciate Land and Building by Rs 5,000. Provide 5% R.D.D. on Debtors. Compute the profit for the year ended 2022 | | | CO3 | | A | 10 |
| (OR) | | | | | | | |
| 9. | Rahuram Mills Ltd. of Ahmedabad sent 100 pieces shirting to Fancy Stores, Delhi, on consignment basis. The consignees are entitled to receive 5 per cent commission plus expenses. The cost to Rahuram Mills Ltd. is Rs 600 per piece.  Fancy Stores, Delhi, pay the following expenses:  Railway Freight, etc. Rs 1,000  Godown Rent and Insurance Rs 1,500  Rahuram Mills Ltd., draw on the consignees a draft for Rs 30,000 which is duly accepted. It is discounted for Rs 28,650. Later Fancy Stores, Delhi, report that the entire consignment has been sold for Rs 78,000. Show journal entries and the important ledger accounts in the books of the consignor. | | | CO4 | | A | 10 |
| 10. | Compare and contrast consignment and partnership | | | CO5 | | E | 10 |
| (OR) | | | | | | | |
| 11. | A and B are partners sharing profits and losses in the ratio 3:2 respectively. They admit C as partner who is unable to bring goodwill in cash but pays Rs 96,000 as his capital. The goodwill of the firm is to be valued at two years’ purchase of three years’ profits. The profits for the three years were Rs 30,000, Rs 24,000 and X 27,000. Pass adjustment entry for C’s share of goodwill. The new ratio will be 5 : 2 : 2. | | | CO6 | | A | 10 |
| PART – C (3 X 20 = 60 MARKS)  (Answer any three Questions) | | | | | | | |
| 12. |  | On 1st January, 2022 Mohan draws on Ram a bill for 3 months from Rs 20,000 which Ram duly accepts. Mohan discounts the bill for Rs 19,400. On the same date Ram draws on Mohan a bill for 3 months from Rs 20,000 which is accepted by Mohan Ram gets the bill discounted with his bankers at 18 per cent. On the due date, Mohan meets his bill, but Ram fails to honour his acceptance, the bank having to pay Rs 10 as noting charges.  Give journal entries in the books of Mohan and Ram. | CO1 | | A | | 20 |
|  | | | | | | | |
| 13. |  | The following Receipts and Payment account of recreation club for the year ended Mar.31,2022.  Recreation Club Receipts and Payment Account For the year ended  March31,2022   |  |  |  |  | | --- | --- | --- | --- | | Receipts | Amount₹ | Payment | Amount₹ | | To Balanceb/d | ₹31,000 | By Charity Expense | 10,000 | | To Subscription | 1,80,000 | By Salaries Expense | 2,20,000 | | To Legacy | 40,000 | By Printing &stationery | 6,000 | | To Endowment Fund | 2,00,000 | By Postage | 1,000 | | To LockerRent | 50,000 | By Rent Expense | 15,000 | | To Interest on Investment | 15,000 | By Upkeep of ground | 20,000 | | To Proceeds from Sports materials | 45,000 | By Sports Materials | 100,000 | | To Sale of newspapers | 5,000 | By Internet &telephone | 34,000 | |  |  | By Investment in security | 150,000 | |  |  | By Balance c/d: | 10,000 | |  | 5,66,000 |  | 5,66,000 |   Additional Information:  The assets and liabilities were as follows:   |  |  |  | | --- | --- | --- | | Items | Mar.31,2021 | Mar.31,2022 | | Land&Building | ₹5,00,000 | ₹5,00,000 | | Furniture and Fittings | ₹50,000 | ₹40,000 | | Outstanding Subscriptions | ₹20,000 | ₹14,000 | | Advance Subscriptions | ₹ 5,000 | ₹14,000 | | Stock of Sport Materials |  | ₹10,000 |   Legacies received are to be capitalized.  Investment in securities was made on May1,2022 at 12% interest per year.  Stock of sport material is used during the year is ₹90,000.  Depreciation is charged on Furniture on Straight line method @20% per year.  Prepare Income and Expenditure account and Balance sheet for the year ended March 31,2022. | CO2 | | A | | 20 |
|  |  |  |  | |  | |  |
| 14. |  | Mrs.Ankita keeps her books under Single Entry System and gives the following information.   |  |  |  | | --- | --- | --- | | Particulars | 01-04-2021 | 31-03-2022 | | Investments | - | 12,000 | | Bank Overdraft | - | 10,000 | | Bills Payable | 5,000 | 8,000 | | Creditors | 26,500 | 31,500 | | Furniture | 9,000 | 19,000 | | Debtors | 35,000 | 50,000 | | Stock in Trade | 15,000 | 19,000 | | Bank Balance | 18,000 | 28,000 |   Mrs.Ankita withdrew Rs4,000 for her personal use. She received Rs15,000 from her father as gift, which she brought into the business.Additional furniture was purchased on 1st October 2021. Depreciate furniture by 10%p.a. Write off Rs1,000 as bad and provide 5% R.D.D. on debtors.  Find the profit or loss of her business for the year ended 31stMarch,2022. | CO3 | | A | | 20 |
|  |  |  |  | |  | |  |
| 15. |  | 1,000 toys consigned by Rajan & Co. of Calcutta to Rangan at an invoice cost of Rs 150 each. Rajan & Co. paid freight Rs 10,000 and insurance Rs 1,500. During the voyage 100 toys were totally damaged by fire and had to be thrown overboard. Rangan took delivery of the remaining toys and paid Rs 14,400 as customs duty.  Rangan sent a bank draft to Rajan & Co. for Rs 50,000 as advance payment and later sent an account sales showing that 800 toys had been sold at Rs 220 each. Expenses incurred by Rangan on godown rent and advertisement, etc., amounted to Rs 2,000.Ranganwas entitled to commission of 5 per cent. One of the credit customers could not pay for 5 toys. Prepare the Consignment Account, Rangan’s account and Profit and Loss Account in the books of Rajan & Co., assuming that nothing has been recovered from the insurers due to a defect in the policy. Rangan settled his account immediately. | CO4 | | A | | 20 |
| 16. |  | P, Q are R were partners sharing profits in the ratio of 5 : 3 : 2 respectively. On 31st March, 2012 their balance sheet stood as follows:https://www.yourarticlelibrary.com/wp-content/uploads/2016/03/clip_image106_thumb4.jpg  Q retired as on the abovementioned date. It was agreed that:  (i) The firm’s goodwill was worth Rs 250 thousand and Q was entitled to the credit for his share of goodwill  (ii) P and R would continue to be partners but would share profits in future in the ratio of 7 : 3 respectively, and  (iii) The amount due to Q would be paid immediately and for this purpose P and R would bring in cash in such a manner that the total capital of the reconstituted firm was Rs 1,000 thousand and the capital accounts of the partners were in their new profit sharing ratio.  Assuming that all the above-mentioned conditions were fulfilled pass journal entries in the boobs of the firm for all the transactions. Also, prepare the capital accounts of all the partners. | CO6 | | A | | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Learn and Pass journal entries in bills of exchange, Account current and Average Due date. |
| CO2 | Prepare accounts for non-profit organizations’. |
| CO3 | Know and prepare trading, profit and loss account and balance sheet from incomplete records derived from the single entry system. |
| CO4 | Compute delcredere commission, normal and abnormal loss, value of unsold stock in consignment account. |
| CO5 | Acquire the basic knowledge about partnership accounts. |
| CO6 | Identify and familiarize the concepts of profit sharing ratios, revaluation of assets and liabilities, preparation of Balance sheet. |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 |  | 30 | - | - | - | 32 |
| CO2 | - | 2 | 30 | - | - | - | 32 |
| CO3 | - | - | 30 | 2 | - | - | 32 |
| CO4 | 2 | - | 30 | - | - | - | 32 |
| CO5 | - | 2 | - | - | 10 | - | 12 |
| CO6 | - | - | 30 | - | - | - | 30 |
| Total | 4 | 4 | 150 | 2 | 10 | - | **170** |



|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2006** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS AND COMMERCIAL KNOWLEDGE** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | When you work for a salary, what type of activity it is? | | | CO1 | | A | | 2 |
| 2. | Does business environment include government? | | | CO2 | | A | | 2 |
| 3. | Give a brief note of Budget analyst. | | | CO3 | | An | | 2 |
| 4. | What is fiscal policy? | | | CO4 | | R | | 2 |
| 5. | Expand SEBI. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | List the reasons why a Chartered Accountant is known as a professional. | | | CO1 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Write a note on HUF, as a form of business organization. | | | CO1 | | A | | 10 |
| 8. | Write a brief note on how ‘consumers’ impact the business environment | | | CO2 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 9. | List the designations you will create in the top management of your business. | | | CO3 | | C | | 10 |
| 10. | Chart the process of policy formulation and impact transmission. | | | CO4 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Make a note on IRDAI as a facilitator of business. | | | CO5 | | A | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Make an analysis of why you will prefer ‘partnership’ as a form of business organization you are going to start. | CO1 | | An | | 20 | |
| 13. |  | Make a critical analysis of the factors that affect the business environment. | CO2 | | An | | 20 | |
| 14. |  | Explain the tools to be used to analyze an existing business like Amazon. | CO3 | | A | | 20 | |
| 15. |  | Elaborate on the different policies that shape the economy of a country. | CO4 | | U | | 20 | |
| 16. |  | Enumerate the various roles of RBI in India. | CO5 | | U | | 20 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Identify basics of the domains of business and commercial knowledge. |
| CO2 | Familiarise the business environment and its analysis. |
| CO3 | Assess the development and growth of Indian and Global companies. |
| CO4 | Appraise the pervasiveness of the influence of government policies on business. |
| CO5 | Develop the organizations facilitating business. |
| CO6 | Articulate business and commercial knowledge in academic/ professional  conversation and communication. |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | -- | 10 | 12 | 20 | -- | -- | 42 |
| CO2 | -- | -- | 12 | 20 | -- | -- | 32 |
| CO3 | -- | -- | 22 | 1 | -- | 10 | 32 |
| CO4 | 2 | 20 | -- | 10 | -- | -- | 32 |
| CO5 | 2 | 20 | 10 | -- | -- | -- | 32 |
| CO6 | -- | -- | -- | -- | -- | -- | -- |
|  | | | | | | | **170** |



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| **Course Code** | **22BC2007** | **Duration** | **3hrs** |
| **Course Name** | **COMPANY LAW** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 1. | List down the types of companies as per Companies Act 2013. | | | CO1 | | U | 2 |
| 2. | Give the proforma of Certificate of incorporation. | | | CO2 | | R | 2 |
| 3. | Write a short note on Doctrine of Indoor Management. | | | CO3 | | An | 2 |
| 4. | Explain the term ‘Red Herring’. | | | CO5 | | U | 2 |
| 5. | Bring out the reasons for the Insolvency and Bankruptcy Code 2016. | | | CO6 | | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Explain one person company and its special advantages. | | | CO1 | | R | 10 |
| **(OR)** | | | | | | | |
| 7. | Discuss the incorporation of company and documents to be filed with Registrar of company. | | | CO1 | | R | 10 |
| 8. | Discuss in brief the various types of meeting of a company. | | | CO2 | | U | 10 |
| **(OR)** | | | | | | | |
| 9. | Briefly explain the duties of director under Companies Act, 2013. | | | CO3 | | An | 10 |
| 10. | Enumerate Corporate Governance and Corporate Social Responsibility practice in India. | | | CO4 | | U | 10 |
| **(OR)** | | | | | | | |
| 11. | Evaluate the Insolvency Laws prior to IBC 2016. | | | CO6 | | C | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. |  | Discuss the various stages of company formation. | CO1 | | U | | 20 |
|  |  |  |  | |  | |  |
| 13. |  | Briefly explain the contents of Articles of Association. | CO2 | | R | | 20 |
|  |  |  |  | |  | |  |
| 14. |  | Discuss in details the provision relating to issue of prospectus and Civil and Criminal liability for misstatement of prospectus. | CO4 | | E | | 20 |
|  |  |  |  | |  | |  |
| 15. |  | Briefly explain the various mode of winding up of a Company. | CO4 | | R | | 20 |
|  |  |  |  | |  | |  |
| 16. |  | Briefly explain various steps in Corporate Insolvency Resolution Process (CIRP). | CO6 | | An | | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Identify the importance of company form of business organization with its incorporation and administration and comprehend the importance of compliance of the Companies Act 2013 in companies. |
| CO2 | Highlight the legal provisions concerning formation, promotion and management of companies, |
| CO3 | Articulate the legal requirements in conducting various company meetings. |
| CO4 | Examine the grounds under which companies may be wound up and apply the legal provisions in the winding up process. |
| CO5 | Assess the contributions of the companies to sustainable development through corporate governance and corporate social responsibility activities. |
| CO6 | Identify and apply the procedures for Corporate Insolvency Resolution Process under IBC 2016. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 20 | 22 |  |  |  |  | 42 |
| CO2 | 22 | 10 |  |  |  |  | 32 |
| CO3 |  |  |  | 12 |  |  | 12 |
| CO4 | 20 | 10 |  |  | 20 |  | 50 |
| CO5 |  | 2 |  |  |  |  | 2 |
| CO6 | 2 |  |  | 20 |  | 10 | 32 |
|  | | | | | | | **170** |



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| **Course Code** | **22BC2030** | **Duration** | **3hrs** |
| **Course Name** | **FUNDAMENTALS OF MANAGEMENT ACCOUNTING** | **Max. Marks** | **100** |

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| **Q.**  **No.** | **Questions** | | **CO** | | **BL** | | **Marks** | |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Write a short note on ideal standard and attainable standard. | | CO1 | | R | | 2 | |
| 2. | State any two possible management actions for long-term cash surplus and long-term credit. | | CO2 | | U | | 2 | |
| 3. | Express the difference between data and information. | | CO3 | | An | | 2 | |
| 4. | Consider the following costs for a manufacturing company   |  |  |  | | --- | --- | --- | | **Particulars** | **200 Units** | **400 Units** | | Labour | Rs. 600 | Rs. 1200 | | Power and Fuel | Rs. 700 | Rs. 900 | | Lease rental | Rs. 2000 | Rs.2000 |   Find out which of the following expense is  (i) Variable cost (ii) Semi Variable (iii) Fixed Cost | | CO4 | | R | | 2 | |
| 5. | Explain the concept of participative budgeting and imposed budgeting. | | CO5 | | U | | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | ABG has a budgeted contribution for May of Rs.368,000. The following variances were calculated for the period:  Direct material total variance - Rs.12,500 adverse  Direct labour total variance - Rs.17,900 favourable  Variable production overhead total variance Rs.11,850 favourable  Calculate the actual contribution for the month of May. | | CO1 | | A | | 10 | |
| **(OR)** | | | | | | | | |
| 7. | ABC has two production divisions, A and B which operate as investment centres. A report for July has been prepared for the two divisions and extracts are shown below   |  |  |  | | --- | --- | --- | | ***Particulars*** | ***Division A*** | ***Division B*** | | *Sales Revenue* | *300* | *550* | | *Direct cost of production* | *160* | *230* | | *Indirect cost of production* | *50* | *160* | | *Non-Production cost* | *25* | *32* | | *Capital Employed* | *500* | *1300* |   Calculate the following:  a) Gross profit margin (%)  b) Net Profit Margin (%)  c) Return on Capital employed (%) | | CO2 | | A | | 10 | |
| 8. | The following details have been extracted from the records of ABC:  Invoice paid in the month after sale 60%  Invoice paid in the second month after sale 25%  Invoice paid in the third month after sale 12%  Bad debts 3%  Invoices are issued on the last day of each month.  Customers paying in the month after sale are entitled to deduct a 2% settlement discount.  Credit sales for June to September are budgeted as follows:   |  |  |  |  | | --- | --- | --- | --- | | June | July | August | September | | Rs.35,000 | Rs. 40,000 | Rs.60,000 | Rs.45,000 |   Find the amount budgeted to be received from credit sales in September? | | CO3 | | A | | 10 | |
| **(OR)** | | | | | | | | |
| 9. | RST manufactures one product. The product sells for Rs.250, and has variable costs per unit of Rs.120. Fixed costs for the month were Rs.780,000. The monthly projected sales for the product were 8,000 units.  Find out the following:  a) Contribution per unit  b) Total Contribution for projected sales.  c) Breakeven Point in Units  d) Margin of Safety in units  e) Margin of safety in % | | CO4 | | A | | 10 | |
| 10. | The total overheads allocated and apportioned to the production and service departments of LMN are as follows  Assembly -Rs.17,350  Finishing -Rs.23,970  Maintenance- Rs.18,600  Canteen - Rs.6,600  An analysis of the costs of the Maintenance department and the Canteen has been carried out and it has been agreed that a suitable basis for apportioning their costs would be:   |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | **Assembly** | **Finishing** | **Maintenance** | **Canteen** | |  | % | % | % | % | | Maintenance | 50 | 40 | - | 10 | | Canteen | 30 | 50 | 20 | - |   Reapportion the service departments’ overheads to the production departments using the equation method and calculate the total overhead for the Assembly and Finishing departments. | | CO5 | | E | | 10 | |
| **(OR)** | | | | | | | | |
| 11. | ABC makes and sells one product, the Alpha. The following information is available for period 3:  Production (units) 2,500  Sales (units) 2,300  Opening inventory (units) 0  Unit selling price Rs. 90  Unit costs:  Direct materials Rs.15  Direct labour Rs.18  Variable production overheads Rs.12  Fixed production overheads Rs.30  Fixed production overheads for the period were Rs.52,500 and fixed administration overheads were Rs. 13,500. Variable selling overheads were Rs. 2,300.  Required:  a) Prepare a Statement of profit or loss for period 3 based on Marginal costing principles.  b) Prepare a Statement of profit or loss for period 3 based on Absorption costing principles. | | CO6 | | A | | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | A company has the following data on its profits and advertising expenditure over the last 6 years   |  |  | | --- | --- | | **Profits (Rs. Millions)** | **Advertising expenditure (Rs. Millions)** | | 11.3 | 0.52 | | 12.1 | 0.61 | | 14.1 | 0.63 | | 14.6 | 0.70 | | 15.1 | 0.70 | | 15.2 | 0.75 |   Using regression analysis, forecast the profits for next year if an advertising budget of Rs.800,000 is allocated | | CO1 | | A | | 20 |
|  | | | | | | | | |
| 13. |  | A) Explain in detail any 5 characteristics of a good Information.  B) Explain the term Opportunity cost and provide a suitable example.  C) As per Pearson’s Correlation Coefficient, Explain the following:  (i) r=+1 Denotes What type of correlation?  (ii) r = -1 Denotes What type of correlation?  D) Explain the term Contribution and the formula to calculate Contribution.  E) Provide possible management action for the following:  (i) Long – Term cash deficit  (ii) Short – term cash surplus | | CO2 | | A | | 20 |
|  |  |  | |  | |  | |  |
| 14. |  | A company manufactures a single product. The standard cost card for one unit of the product is given   |  |  | | --- | --- | | **Particulars** | **Amount** | | Direct material: 81 kg × Rs.7 per kg | 567 | | Direct labour: 97 hours × Rs.8 per hour | 776 | | Variable overhead: 97 hours × Rs.3 per hour | 291 |   For January, the company had budgeted to produce 550 units, but 530 units were actually produced and the costs incurred were as follows:  Direct material:  42,845 kg purchased and used at a cost of Rs.308,484  Direct labour:  51,380 hours worked at a cost of Rs.400,764  Variable overhead: Rs. 156,709  Calculate the following variances:  1) Direct material total variance  2) Direct material price variance  3) Direct material usage variance  4) Direct labour total variance  5) Direct labour rate variance  6) Direct labour efficiency variance  7) Variable overhead total variance  8) Variable overhead expenditure variance  9) Variable overhead efficiency variance | | CO3 | | A | | 20 |
|  |  |  | |  | |  | |  |
| 15. |  | RSP produces and sells a single product  The budget for the latest period is as follows:   |  |  | | --- | --- | | Particulars | Amount | | Sales revenue (12,600 units) | 277,200 | | Variable costs: |  | | Direct material | 75,600 | | Direct labour | 50,400 | | Production overhead | 12,600 | | Fixed costs: |  | | Production overhead | 13,450 | | Other overhead | 10,220 | | Total Cost | 162,270 | | Budgeted profit | 114,930 |   The actual results for the period were as follows:   |  |  | | --- | --- | | Particulars | Amount | | Sales revenue (13,200 units) | 303,600 | | Variable costs: |  | | Direct material | 78,350 | | Direct labour | 51,700 | | Production overhead | 14,160 | | Fixed costs: |  | | Production overhead | 13,710 | | Other overhead | 10,160 | | Total Cost | 168,080 | | Budgeted profit | 135,520 |   Prepare the following:   1. Flexible budget control statement 2. Sales Volume Variance 3. Sales Price Variance 4. Budget Variance 5. Total Variances | | CO4 | | A | | 20 |
| 16. |  | MNO is considering two mutually exclusive projects with the following details   |  |  |  | | --- | --- | --- | |  | **Project A (Rs, 000)** | **Project B (Rs, 000)** | | Initial investment | **45** | **10** | | Scrap value in year 5 | **2** | **1** | | Cash flow year 1 | **20** | **5** | | Cash flow year 2 | **15** | **4** | | Cash flow year 3 | **10** | **3** | | Cash flow year 4 | **10** | **2** | | Cash flow year 5 | **10** | **2** |   Assume that the initial investment is made at the start of the project and the annual cash flows are at the end of each year. The scrap values should be treated as cash inflows in year 5.  Calculate the Net Present Value for Projects A and B if the cost of capital is 10% and Using the NPV technique, recommend which project MNO should undertake. | | CO6 | | A | | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Learn and Pass journal entries in bills of exchange, Account current and Average Due date. |
| CO2 | Prepare accounts for non-profit organizations’. |
| CO3 | Know and prepare trading, profit and loss account and balance sheet from incomplete records derived from the single entry system. |
| CO4 | Compute delcredere commission, normal and abnormal loss, value of unsold stock in consignment account. |
| CO5 | Acquire the basic knowledge about partnership accounts. |
| CO6 | Identify and familiarize the concepts of profit sharing ratios, revaluation of assets and liabilities, preparation of Balance sheet. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 |  | 30 | - | - | - | 32 |
| CO2 | - | 2 | 30 | - | - | - | 32 |
| CO3 | - | - | 30 | 2 | - | - | 32 |
| CO4 | 2 | - | 30 | - | - | - | 32 |
| CO5 | - | 2 | - | - | 10 | - | 12 |
| CO6 | - | - | 30 | - | - | - | 30 |
| Total | 4 | 4 | 150 | 2 | 10 | - | **170** |



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| **Course Code** | **22BC2035** | **Duration** | **3hrs** |
| **Course Name** | **COMMERCIAL BANKING** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Give 3 examples of non-banking intermediaries. | | | CO1 | | U | | 2 |
| 2. | Define a Non-Performing Asset. | | | CO4 | | R | | 2 |
| 3. | Expand SARFAESI Act. | | | CO5 | | R | | 2 |
| 4. | Indicate the exposure norm as per RBI for a Group Borrower. | | | CO2 | | An | | 2 |
| 5. | Give at least 3 important features of a current account. | | | CO3 | | A | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Highlight the important considerations for a loan Policy. | | | CO1 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Write a note on non-banking financial intermediaries. | | | CO2 | | U | | 10 |
| 8. | Describe the functions of Commercial Banks. | | | CO3 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Write a brief note on RBI Guidelines relating to providing loans. | | | CO5 | | R | | 10 |
| 10. | Write brief notes on Credit and Debit cards. | | | CO4 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Write a note On Time or Term Deposits. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Describe RBI Guidelines on Directed Lending of Commercial banks in different Sectors of advances. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Explain in detail various facts of Customer Relationship Management. | CO2 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | Enumerate the Four Key Elements of RBI Guidelines on KYC norms. List the important documents necessary for opening deposit accounts Briefly mention how Banks monitor transactions Under KYC and use it for risk Management. | CO3 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Explain the Various Credit exposure limits set by RBI with respect to Banks lending to different groups of borrowers and sectors. | CO4 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | What are Para-Banking activities? Enumerate any four of them in detail. | CO5 | | An | | 20 | |
|  |  |  |  | |  | |  | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Highlight the banking structure and Evolution of Commercial Banks in India. |
| CO2 | Identify the Role of RBI in relation with other commercial banks. |
| CO3 | Articulate principles of Lending and Loan Policy. |
| CO4 | Articulate the basic concepts of Bank deposits and Bank lending. |
| CO5 | Appraise banks’ investment policy and valuation norms. |
| CO6 | Describe the bank customers relationship and Develop skills on Financial inclusion and KYC  Norms. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 |  | 22 | 10 |  |  |  | 32 |
| CO2 |  | 10 | 20 | 2 |  |  | 32 |
| CO3 | 10 |  | 2 |  | 20 |  | 32 |
| CO4 | 32 |  |  | 10 |  |  | 42 |
| CO5 | 2 |  |  | 20 |  |  | 22 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |



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| **Course Code** | **22BC2036** | **Duration** | **3hrs** |
| **Course Name** | **CAPITAL MARKET OPERATIONS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define Secondary market. | | | CO1 | | U | | 2 |
| 2. | State the meaning of a Stock Broker. | | | CO2 | | R | | 2 |
| 3. | List out the market types in capital market system. | | | CO3 | | R | | 2 |
| 4. | Write a short note on pay-in day. | | | CO4 | | A | | 2 |
| 5. | Calculate the value 5 years hence of a deposit of Rs1000 made today if the interest rate is 10%. | | | CO6 | | E | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Briefly explain the market participants in India. | | | CO1 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Elucidate the surrender of trading membership in detail. | | | CO2 | | R | | 10 |
| 8. | Discuss the Trading System users Hierarchy. | | | CO3 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Elaborate the key terminologies in clearing and settlement process. | | | CO4 | | A | | 10 |
| 10. | Elaborate the shortages handling for securities. | | | CO5 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Explain the financial statements with example. | | | CO6 | | An | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Distinguish the Primary and Secondary Market. | CO1 | | U | | 10 | |
|  | b. | Elaborate the Reforms in Indian Securities Markets. | CO1 | | R | | 10 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Bring out the eligibility criteria for membership at NSE. | CO2 | | An | | 10 | |
|  | b. | Discriminate the code of Advertisement. | CO2 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Summarize the different order books in the NEAT system. | CO3 | | R | | 10 | |
|  | b. | Narrate a draft on the market phases in trading system. | CO3 | | A | | 10 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Differentiate the Securities settlement and fund settlement. | CO4 | | U | | 10 | |
|  | b. | Briefly discuss the kinds of risks in settlement. | CO4 | | R | | 10 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Demonstrate the Obligation Reports and Deliveries Reports. | CO5 | | R | | 10 | |
|  | b. | Write a detailed report on the most popular ratio of the return for shareholders. | CO6 | | An | | 10 | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Identify the Indian Securities Market and its segments. |
| CO2 | Highlight the eligibility criteria for seeking membership at NSE. |
| CO3 | Articulate the concepts of trading system. |
| CO4 | Appraise the key terminologies in clearing and settlement process. |
| CO5 | Assess the risk in terms of trade and settlement. |
| CO6 | Articulate the concept of Time Value of Money in real life scenarios. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 20 | 12 | - | - | - | - | 32 |
| CO2 | 12 | 10 | - | 10 | - | - | 32 |
| CO3 | 12 | 10 | 10 | - | - | - | 32 |
| CO4 | 10 | 10 | 12 | - | - | - | 32 |
| CO5 | 20 | - | - | - | - | - | 20 |
| CO6 | - | - | - | 20 | 2 | - | 22 |
|  | | | | | | | **170** |



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| **Course Code** | **22BC2045** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS CORRESPONDENCE** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | What are the four types of Grapevine communication? | | CO1 | R | 2 |
| 2. | What is Downward communication? | | CO1 | R | 2 |
| 3. | The study of Spatial language is called \_\_\_\_\_\_\_\_\_.  The study of Body language is called **\_\_\_\_\_\_\_\_\_**. | | CO4 | R | 2 |
| 4. | Define Abbreviation with an example. | | CO2 | U | 2 |
| 5. | Define assertive sentence and give 2 sentences as an example. | | CO3 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the types of letters in detail. Select two types and write their format. | | CO6 | AP | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Kinds of communication employed by business organizations- Explain. | | CO1 | AN | 10 |
| 8. | Explain the methods to improve business vocabulary and its vital role in current era. | | CO1 | AN | 10 |
|  | **(OR)** | |  |  |  |
| 9. | State the uses of advertisement in current era. Discuss on the impact of advertisement on young minds. | | CO6 | E | 10 |
| 10. | Draft a complaint letter to the manager of Honda, Tamil Nadu stating inefficient vehicle service, poor hospitality and time management. | | CO6 | AP | 10 |
|  | **(OR)** | |  |  |  |
| 11. | What are the dos and don’ts for a successful interview? | | CO4 | AN | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | What is the Role of English in interview and how it boosts the morale of a candidate when he/she is proficient in English? | CO4 | AN | 10 |
|  | b. | Barriers to effective communication- Explain. | CO1 | E | 10 |
| 13. | a. | Draft an inquiry letter about your desire to purchase a real estate to the nearby dealer Mr. Park. Details: 3-bedroom apartments and budget are 50 lakhs. You can add any relevant details to inquire. | CO6 | AP | 10 |
|  | b. | Explain the types of communication with the flow chart. | CO1 | R | 10 |
| 14. | a. | 1) Find out the word that is closest in meaning to the word given.  A ***fragile*** object is  Strong b) Weak c) Narrow d) Robust  2) Use the following Homophones in your own sentences:  - Sun/Son  - Write/Right  3) Define Acronym and Abbreviation with examples.  4) Define the importance of upward communication. | CO2 | U | 8 |
|  | b. | Detail the characteristics of Mock interview and its uses in building a candidate. | CO1 | R | 12 |
| 15. | a. | Explain Interpersonal, Intrapersonal and Extra-personal communication. | CO4 | AN | 10 |
|  | b. | Draft a quotation letter to the managing director of Computer Language Academy requesting about the fee details of various courses offered. | CO6 | AP | 10 |
| 16. | a. | State the importance and significance of non-verbal cues in communication. | CO4 | E | 8 |
|  | b. | Explain the following sentence types with examples.   1. Assertive 2. Imperative 3. Simple 4. Compound 5. Complex 6. Exclamatory 7. Interrogative 8. Optative | CO3 | U | 12 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Communicate flawlessly. |
| CO2 | Make presentation professionally. |
| CO3 | Use body language effectively. |
| CO4 | Acquire interview skills. |
| CO5 | Excel in academic writing. |
| CO6 | Gain mastery in technical writing. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 26 | - | - | 20 | 10 | - | 56 |
| CO2 | - | 10 | - | - | - | - | 10 |
| CO3 | - | 14 | - | - | - | - | 14 |
| CO4 | 2 | - | - | 30 | 8 | - | 40 |
| CO5 | - | - | - | - | - | - | 0 |
| CO6 | - | - | 40 | - | 10 | - | 50 |
|  | | | | | | | **170** |