

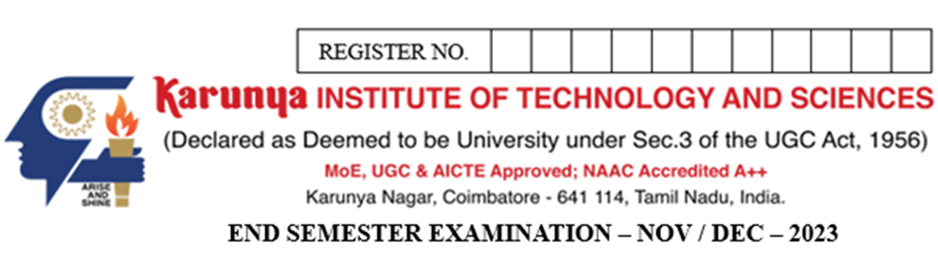
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| --- | --- | --- | --- |
| **Course Code** | **16BB2004 / 17BB2004 / 17BC2003 / 20BC2003** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS ECONOMICS** | **Max. Marks** | **100** |

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

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

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|  | **COURSE OUTCOMES** |
| CO1 | Acquire the knowledge on the relevance of fundamental analysis in investing |
| CO2 | Describe the basic concepts of Time Value of Money |
| CO3 | Apply the fundamental analysis concepts in real life |
| CO4 | Analyze financial statements |
| CO5 | Evaluate the various valuation methodologies while buying assets |
| CO6 | Develop own recommendations of stocks based on fundamental analysis |

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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 | 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** | **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. | Define research design. | | | CO1 | R | | 2 |
| 2. | Explain quantitative research. | | | CO2 | U | | 2 |
| 3. | Define sampling. | | | CO3 | R | | 2 |
| 4. | Explain coding of data. | | | CO4 | U | | 2 |
| 5. | Define research report in detail. | | | CO5 | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Explain the criteria of good research. | | | CO1 | | An | 10 |
|  | **(OR)** | | |  | |  |  |
| 7. | Analyze the scaling techniques in a research. | | | CO2 | | An | 10 |
| 8. | Explain sampling and non –sampling errors with causes. | | | CO3 | | U | 10 |
|  | **(OR)** | | |  | |  |  |
| 9. | Describe the role of data processing. | | | CO4 | | U | 10 |
| 10. | Summarize the application of computers in research | | | CO5 | | E | 10 |
|  | **(OR)** | | |  | |  |  |
| 11. | Structure a well-defined lay out of a research report. | | | CO6 | | C | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | a. | | Explain the steps involved in research process. | CO2 | | U | 20 |
| 13. | a. | | Distinguish the types of research design. | CO3 | | An | 20 |
| 14. | a. | | Explain the techniques involved in a research problem. | CO4 | | U | 20 |
| 15. | a. | | Infer the significance of data presentation in a business research. | CO5 | | An | 20 |
| 16. | a. | | Interpret the stages in writing a report. | CO6 | | U | 20 |
|  | | **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 | 10 | - | 20 | - | - | 32 |
| CO4 | - | 32 | - | - | - | - | 32 |
| CO5 | 2 | - | - | 20 | 10 | - | 32 |
| CO6 | - | 20 | ­- | - | - | 10 | 30 |
|  | 6 | 84 | - | 60 | 10 | 10 | **170** |



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| **Course Code** | **18PA2002 / 20BC2002** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS ORGANIZATION AND 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 business organization. | | | CO1 | | U | | 2 |
| 2. | What is planning and write its importance. | | | CO2 | | R | | 2 |
| 3. | Define ethics in business. | | | CO3 | | R | | 2 |
| 4. | What is the significance of “training at workplace”? | | | CO4 | | U | | 2 |
| 5. | List the leadership qualities. | | | CO5 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Explain the four functions of management and provide real-world examples on how these functions are applied in a business organization. | | | CO3 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Explain the management process and its key components. Provide an overview of how managers use this process to achieve organizational goals. | | | CO2 | | R | | 10 |
| 8. | Explain the importance of accounting and reporting systems in modern businesses. | | | CO1 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Explain how organizations can effectively staff and support remote employees. | | | CO4 | | E | | 10 |
| 10. | Describe the importance of effective onboarding in the staffing process. Explain how a well-designed onboarding program can improve employee retention and performance. | | | CO6 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Discuss the concept of leadership and its significance in the context of organizational success. | | | CO5 | | E | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Discuss the role of planning and how the planning process contributes to effective decision-making and goal attainment. | CO1 | | U | | 10 | |
|  | b. | Discuss the role of organizing and its significance in achieving organizational goals. | CO2 | | R | | 10 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Discuss the significance of planning process. Describe various types of plans and their applications in different organizational contexts. | CO4 | | E | | 10 | |
|  | b. | Explain the importance of accounting and reporting systems in modern businesses. | CO3 | | An | | 10 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Explain the role of external auditors in verifying the accuracy of financial statements. | CO1 | | R | | 10 | |
|  | b. | Discuss the ethical considerations and challenges in accounting and financial reporting. | CO2 | | An | | 10 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Discuss the importance of effective staffing in an organization. Explain how the quality of staffing decisions can impact an organization's performance and competitiveness. | CO6 | | A | | 10 | |
|  | b. | Discuss the key functions of HRM in detail. | CO2 | | R | | 10 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Examine the various leadership styles. Provide examples of situations where each style is most effective and the impact it has on organizational culture. | CO1 | | U | | 10 | |
|  | b. | Explain Maslow’s Hierarchy theory and McGregor’s X & Y Theory. | CO2 | | R | | 10 | |
|  |  |  |  | |  | |  | |

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

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|  | **COURSE OUTCOMES** |
| CO1 | To Understand the different types of Organizational Charts (Structure) |
| CO2 | To Remember the Chart on Staffing |
| CO3 | To Analyze the duties and responsibilities of modern HR manager in various organizations |
| CO4 | To Evaluate Chart on sources of recruitment |
| CO5 | To Develop Control Chart for different industry/business groups |
| CO6 | To Apply and resolve Ethical dilemmas in handling conflicts |

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



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| **Course Code** | **20BC2004** | **Duration** | **3hrs** |
| **Course Name** | **MARKETING 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 note on Customer Satisfaction. | | | CO3 | | U | | 2 |
| 2. | What is a Target Market? | | | CO1 | | R | | 2 |
| 3. | Define Marketing Mix. | | | CO2 | | R | | 2 |
| 4. | What is pricing strategy? | | | CO4 | | A | | 2 |
| 5. | What is the role of advertising in marketing? | | | CO6 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Write a detailed note on customer value, satisfaction and loyalty. | | | CO1 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Explain the concept of marketing research. Describe the steps involved in conducting marketing research, and explain how the results can be used to inform marketing decision. | | | CO3 | | U | | 10 |
| 8. | Discuss the various stages of the product life cycle and explain how marketing strategies should vary at each stage. | | | CO4 | | E | | 10 |
| **(OR)** | | | | | | | | |
| 9. | What is marketing mix? Describe the four elements of the marketing mix and explain how they can be used to develop an effective marketing strategy. | | | CO2 | | C | | 10 |
| 10. | Describe the various pricing strategies that companies can use to set prices for their products or services. Discuss the advantages and disadvantages of each approach. | | | CO5 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Discuss the importance of advertising. Describe the various types of advertising and explain how they can be used to communicate with target audiences. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Describe the evolution of marketing management over the years, highlighting its key milestones and challenges. | CO1 | | R | | 10 | |
|  | b. | How has the field of marketing management adapted to the changing business landscape? | CO1 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 13. |  | Explain the process of marketing segmentation and targeting. How can markets effectively use these concepts to create successful marketing campaigns? | CO3 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | Develop a marketing plan for a new product or service. Including a target market analysis, a competitive analysis, a positioning statement and a marketing mix strategy. Be sure to explain why each components of the plan is important and how it will contribute to the success of the product or service. | CO4 | | C | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Analyze the role of pricing in marketing management. How can companies determine the most appropriate pricing strategy for their products or services? | CO5 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | Discuss the importance of communication in marketing management. How can companies create effective communication strategies that reach their target audience and deliver their marketing messages? | CO6 | | A | | 20 | |
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**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

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|  | **COURSE OUTCOMES** |
| CO1 | Evaluate applicability of basic elements of marketing. |
| CO2 | Use the 4Ps frame to help design the marketing elements needed for a successful product  Offering. |
| CO3 | Use current trends in marketing planning and analyse the market. |
| CO4 | Apply principles of buyer behavior to make strategic marketing decisions. |
| CO5 | Build portfolio models in different industries. |
| CO6 | Develop and execute marketing plans. |

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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 | 2 |  |  |  |  | 10 | 12 |
| 32CO3 |  | 12 |  | 20 |  |  | 32 |
| CO4 |  |  | 2 |  | 10 | 20 | 32 |
| CO5 |  |  |  | 10 | 20 |  | 30 |
| CO6 |  | 12 | 20 |  |  |  | 32 |
|  | | | | | | | **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)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Briefly explain single entry system of book keeping. | | | CO1 | | U | | 2 |
| 2. | Explain Del Credere Commission. | | | CO2 | | U | | 2 |
| 3. | State the meaning of joint venture. | | | CO3 | | R | | 2 |
| 4. | Define dead rent. | | | CO4 | | R | | 2 |
| 5. | Differentiate hire purchase price from cash price. | | | CO5 | | An | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | a) Following are the balances of Mr.Rajesh as on 31.12.2022   |  |  |  |  | | --- | --- | --- | --- | | Particulars | Amount ₹ | Particulars | Amount ₹ | | Bills receivable | 6,000 | Sundry creditors | 25,000 | | Bills payable | 4,000 | Stock | 45,000 | | Machinery | 60,000 | Debtors | 70,000 | | Furniture | 10,000 | Cash | 4,000 |   Prepare a statement of affairs as on 31.12.2022 and calculate capital at that date  b) Find out the credit sales from the following information   |  |  | | --- | --- | | Particulars | Amount ₹ | | Debtors as on 01.01.2022 | 40,000 | | Cash received from debtors | 1,00,000 | | Discount allowed | 5,000 | | Sales returns | 2,000 | | Debtors as on 31.12.2022 | 60,000 | | | | CO1 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Mr. A consigned 200 cycles @ ₹ 500 each and paid ₹ 3,000 on freight. During the transit 20 cycles were lost by theft. Mr. B, the consignee, received the remaining stock and paid ₹ 3,600 on its clearing. He sold 150 cycles @ ₹ 800 per cycle. He was entitled for 10% commission on sales. He paid ₹ 5,000 as miscellaneous expenses. Prepare Consignment Account in books of Mr. A. | | | CO2 | | A | | 10 |
| 8. | Bring out the differences between Joint Venture and Partnership. | | | CO3 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Explain the following terms with reference to Royalty accounts  a) Minimum Rent  b) Shortworking  c) Recoupment of short working | | | CO4 | | U | | 10 |
| 10. | On 15th February, 2019 a fire occurred in premises of company. The following information are gathered from the books of accounts. ascertain the amount of claim to be lodged in case of loss of stock which were insured  Stock on 1st January, 2019 ₹ 5,00,000  Purchase from 1stJanuary, 2019 to date of fire ₹ 7,50,000  Wages ₹ 2,50,000  Manufacturing Expenses ₹ 1,50,000  Sales from 1stJanuary, 2019 to date of fire ₹ 12,00,000  The Gross profit Ratio is 25%.  The stock salvaged was valued at ₹ 49,500.  Ascertain the amount of insurance claim to be lodged in case of loss of stock. | | | CO6 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | 1. Find out sales when cost of goods sold is ₹ 80,000 and Gross Profit ratio 20%. ( 3 Marks) 2. Ascertain purchases when cost of goods sold is ₹ 2,00,000 Opening stock : ₹20,000 Closing stock ₹ 50,000 (3 marks) 3. A fire occurred in a factory. The stocks were underinsured. Following particulars are obtained. Loss of stock by fire ₹4,00,000 Amount of policy ₹ 3,42,000 Total value of stock on the date of fire ₹ 4,56,000. Calculate the amount of claim by applying average clause. (4 marks) | | | CO6 | | A | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Bring out the differences between statement of affairs and balance sheet. | CO1 | | An | | 10 | |
|  | b. | Mr. Raja , a trader, keeps his books of accounts in single entry system. From his records, the following information are available.   1. His capital as on 31.12.2021 is ₹ 1,87,000 and his capital as on 01.01.2021 was ₹ 1,92,000 2. During the year, he gave a loan of ₹ 35,000 to his brother on private account and withdrew ₹ 3,000 per month for his personal purpose. 3. He was residing in a flat on rent for which the rent is ₹ 1,000 per month and monthly electricity bill at an average was ₹ 100 per month. Both these rent and electricity bill were paid from the business account. 4. He sold his 7% government bonds ₹ 20,000 at 2% premium and brought that money into the business.   From the above information prepare a Statement of Profit. | CO1 | | A | | 10 | |
|  |  |  |  | |  | |  | |
| 13. | a. | A Company consigned 200 boxes of ₹ 100 each at an invoice price of ₹ 120 per box. The Company paid ₹ 1200 as forwarding expenses. Agent received the consignment and paid ₹ 800 on carriage, ₹ 1000 on godown rent & charged 10% commission on sales. He sold 150 boxes @ ₹ 200 per box. He informed that 20 boxes were lost by theft in godown. Prepare Consignment Account in the books of the Company. | CO2 | | A | | 10 | |
|  | b. | Explain the accounting treatment of normal loss and abnormal loss in consignment accounting. | CO2 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 14. |  | Aditya and Amit entered into a joint venture to buy and sell books in a book exhibition. They opened a Joint Bank Account. Aditya deposited ₹2,00,000 and Amit ₹1,50,000. Aditya supplied books worth ₹ 25,000 and Amit brought books worth ₹15,000. The following payments were made by the venture:  (a) Cost of books purchased ₹2,50,000  (b) Transportation charges ₹12,000  (c) Advertising ₹7,500 and Sundry Expenses ₹2,500.  They sold books for ₹ 4,00,000 for cash.  Aditya took over some books for ₹30,000 and Amit took over remaining for ₹10,000.  The profit or losses were to be shared equally between co-venturers.  Prepare a) Joint Venture Account, b) Joint Bank Account and c) each Co-Venturer’s Account. | CO3 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | The Consett Colliery Company took a lease of a mine from Big Company for a period of 30 years from 01.01.2015 upon the terms of a royalty of ₹ 0.50 paise per tonne upon the output with a minimum rent of ₹ 10,000 in the first year and then increasing every year by ₹ 1,000 till it reaches ₹ 13,000 when it becomes fixed for all the subsequent years. The Consett Colliery Company was granted the right of recouping short working of any year in the subsequent 3 years not afterwards. The following was the production of the first 5 years.   |  |  | | --- | --- | | 2015 | 3,000 tonnes | | 2016 | 18,000 tonnes | | 2017 | 24,000 tonnes | | 2018 | 30,000 tonnes | | 2020 | 32,000 tonnes |   Show the journal entries in the books of accounts of Consett Colliery company when there is no minimum rent account. | CO4 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | X purchases a truck from B whose cash price is ₹ 60,000 on 01.01.2016. X has paid ₹ 20,000 on the date of signing the contract and the balance is to be paid in three annual equal installments of ₹ 20,000 each. The rate of interest is 22% p.a.  You are required to calculate the amount of interest included in each installments. | CO5 | | A | | 10 | |
|  | b. | A company purchased a machinery on the hire purchase system over a period of five years, payable by annual installment of ₹ 10,000 each. The vendor charges 10% p.a interest on annual balances. The cash value of the machine may be taken as present value of the annuity of ₹ 10,000 for five years at 10% interest. The present value of the annuity of ₹ 1 for five years @ 10% p.a. is ₹ 3.791  You are required to calculate cash price and the amount of interest included in each installments. | CO5 | | A | | 10 | |
|  |  |  |  | |  | |  | |

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

|  |  |
| --- | --- |
|  | **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 installment 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** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 |  | 2 | 20 | 10 |  |  | 32 |
| CO2 |  | 12 | 20 |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 | 10 | 20 |  |  |  | 32 |
| CO5 | 2 |  | 20 |  |  |  | 22 |
| CO6 |  |  | 20 |  |  |  | 20 |
|  | | | | | | | **170** |



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| **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 a public company. | | CO1 | R | 2 |
| 2. | Briefly explain certificate of incorporation. | | CO2 | U | 2 |
| 3. | Expand and explain - DIN. | | CO3 | U | 2 |
| 4. | Explain the meaning of the term “Quorum”. | | CO4 | U | 2 |
| 5. | Expand (i) NCLT (ii) NCLAT. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Illustrate the features of a joint stock company. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Describe Memorandum of Association and its various clauses. | | CO2 | U | 10 |
| 8. | Discuss the role of company secretary in administering a company under companies’ act 2013. | | CO3 | U | 10 |
| **(OR)** | | | | | |
| 9. | Explain the various provisions under the Companies Act 2013 for conducting board meeting. | | CO4 | U | 10 |
| 10. | Discuss the provisions regarding duties of a director of a company under the Companies Act 2013. | | CO5 | U | 10 |
| **(OR)** | | | | | |
| 11. | Explain the provisions of the Companies Act 2013 regarding the persons who can file the petition for winding up of a company with NCLT. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Distinguish company from a partnership firm. | CO1 | An | 10 |
|  | b. | Explain briefly the provisions regarding One Person Company (OPC) under the Companies Act 2013. | CO1 | U | 10 |
|  |  |  |  |  |  |
| 13. | a. | Explain the disqualifications for appointment of directors. | CO2 | U | 10 |
|  | b. | Explain the provisions regarding (i) Woman Director (ii) Resident Director (iii) Alternate Director (iv) Small Shareholder Director | CO2 | U | 10 |
|  |  |  |  |  |  |
| 14. | a. | Write a note on Annual General Meeting (AGM). | CO4 | U | 10 |
|  | b. | Sec 173 (2) of Companies Act 2013, provides for conducting board meetings through video conferencing. Explain (i) the responsibilities of the Chairman and Company Secretary of the Meeting and (ii) the matters which are prohibited to be dealt with in such meetings. | CO4 | U | 10 |
|  |  |  |  |  |  |
| 15. | a. | Write a note on Extraordinary General Meeting (EGM). | CO5 | U | 10 |
|  | b. | Explain the meaning of corporate governance and describe its principles. | CO5 | U | 10 |
|  |  |  |  |  |  |
| 16. | a. | Illustrate the circumstances in which company may be wound up by Tribunal as per Section 271 of the Companies Act 2013. | CO6 | U | 10 |
|  | b. | State the grounds under which the registrar of companies can present a petition for winding up of a company. | CO6 | U | 10 |
|  |  |  |  |  |  |

**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 | 2 | 20 |  | 10 |  |  | 32 |
| CO2 |  | 32 |  |  |  |  | 32 |
| CO3 |  | 12 |  |  |  |  | 12 |
| CO4 |  | 32 |  |  |  |  | 32 |
| CO5 | 2 | 30 |  |  |  |  | 32 |
| CO6 |  | 30 |  |  |  |  | 30 |
|  | | | | | | | **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. | State the two fundamental qualitative characteristics of financial statements. | | CO1 | R | | 2 |
| 2. | Expand PPE and give any two examples of PPE. | | CO2 | R | | 2 |
| 3. | Entity A is having Current Asset of Rs.450000 and Current liabilities of Rs.300000. Calculate Current Ratio. | | CO3 | A | | 2 |
| 4. | A ltd acquired 5100 out of 10000 equity shares in C Ltd. Find the relationship between A Ltd and B Ltd. | | CO4 | A | | 2 |
| 5. | Name the following standards (i) IFRS 3 (ii) IFRS 10. | | CO5 | R | | 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 two assets held by a company (Amount Rs in lacs):   |  |  |  | | --- | --- | --- | |  | Asset A | Asset B | | Carrying Amount | 100 | 50 | | Value in use | 80 | 60 | | Fair value less cost to sell | 90 | 65 |  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 and (iv) Debtor’s Turnover Ratio:   * Sales Rs.9,00,000 * Inventories Rs.50,000 * Trade receivables Rs.60,000 * Cash and cash equivalents Rs.30,000 * Trade payables Rs.80,000 * Bank Term Loan Rs.1,00,000 * Capital Rs.2,00,000 | | CO3 | A | 10 | |
|  | **(OR)** | |  |  |  | |
| 9. | List out the complete set of Financial Statements as per IAS 1. | | CO4 | A | 10 | |
| 10. | 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 | | CO5 | R | 10 | |
|  | **(OR)** | |  |  |  | |
| 11. | 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 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | a. | Name the following standards (1) IAS 2 (2) IAS 41 (3) IAS 16 (4) IAS 40 (5) IFRS 3. | 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. | On 1 January 2021, JK Systems received an order from a customer for a computer as well as 2 years of technical support. JK Systems delivered the computer (and transfers its legal title) to the customer on the same day. The customer paid Rs.42, 000 upfront and an old computer in exchange. If sold individually, the selling price of the computer is Rs.35, 000 and the selling price of the technical support is Rs.12, 000. The fair value of the old computer exchanged is Rs.5000.  **Required:**   1. Identify the contract 2. Identify the performance obligations 3. Identify the transaction price 4. Allocate the transaction price to each obligations | CO2 | A | | 10 |
|  |  |  |  |  | |  |
| 14 |  | The following are the summarized Profit & Loss Account and balance sheet of Waldo Company Ltd., for the year ending 31st March, 2014.  **Profit and Loss Account**   |  |  |  |  | | --- | --- | --- | --- | | **LIABILITIES** | **Rs.** | **ASSETS** | **Rs.** | | To Opening stock | 9,950 | By Sales | 85,000 | | To Purchases | 54,525 | By Closing stock | 14,900 | | To Incidental expenses | 1,425 |  |  | | To Gross profit | 34,000 |  |  | |  | **99,900** |  | **99,900** | | To Expenses | 19,900 | By Gross Profit | 34,000 | | To Net Profit | 15,000 | By Other Income | 900 | | Total | **34,900** |  | **34,900** |   **BALANCE SHEET**   |  |  |  |  | | --- | --- | --- | --- | | **LIABILITIES** | **Rs.** | **ASSETS** | **Rs.** | | Issued Capital  2,000equityshares  of`Rs.10 each | 20,000 | Land and building | 15,000 | | Reserves | 9,000 | Plant and machinery | 18,000 | | Profit& Loss Account | 6,000 | Current Assets | 25,000 | | Bank Term Loan | 10,000 |  |  | | Current liabilities | 13,000 |  |  | |  | **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. | a. | X ltd acquired the business of Y ltd comprising the assets and liabilities except cash as under  ( in lacs)   |  |  |  |  | | --- | --- | --- | --- | | Liabilities | | Assets | | | Trade Payables | 30.00 | Tangible Non Current Assets | 100.00 | | Loans | 40.00 | Intangible Assets | 10.00 | |  |  | Inventories | 30.00 | |  |  | Trade Receivables | 20.00 |   X Ltd paid a consideration of Rs.130.00 lac. Fair value of the above assets and liabilities were arrived as under   |  |  |  |  | | --- | --- | --- | --- | | Trade Payables | 30.00 | Tangible Non Current Assets | 130.00 | | Loans | 40.00 | Intangible Assets | 12.00 | |  |  | Inventories | 25.00 | |  |  | Trade Receivables | 18.00 |   Required : Calculate   1. Fair value of Net Assets. 2. Goodwill or gain on purchase. | CO5 | A | | 10 |
|  | b. | On 31st December 2021, Pigeon Ltd., acquired 80% of shares in Utopian Ltd., for Rs.9, 60,000 and paid by equity at par. Fair value of assets and liabilities of Utopian Ltd are given below.  Fair value of Assets Rs.32,00,000  Value of liabilities Rs.24,00,000  Calculate :  1) Fair value of net assets  2) Non Controlling interest at Net Asset Method  3) Good will  4) Pass journal entries in the books of Pegasus Ltd | CO5 | An | | 10 |
|  |  |  |  |  | |  |
| 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. | 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) Good will to be valued at 2 years’ purchase  Calculate good will by the following methods:   1. Average Profit Method 2. Super Profit Method | CO6 | A | | 10 |

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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. |

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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 | 2 | 30 | - | - | - | - | 32 |
| CO3 | - | - | 32 | - | - | - | 32 |
| CO4 | - | - | 12 | - | - | - | 12 |
| CO5 | 12 | - | 10 | 10 | - | - | 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)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define Un-commuted pension. | | | CO1 | | R | | 2 |
| 2. | Define Indian income and explain its conditions. | | | CO2 | | R | | 2 |
| 3. | Write the formula of cost of acquisition. | | | CO3 | | U | | 2 |
| 4. | State the proforma of self-occupied house property. | | | CO4 | | AN | | 2 |
| 5. | Define HRA and explain its conditions. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Mr. Raj Kumar an Indian citizen leaves India for the first time in the last 20 years on November 20th, 2020. During the calendar year 2021 he comes to India on 1st September and stays for a period of 30 days. During the calendar year 2022, he does not visit India at all but comes to India on January 16th, 2023, and stays for 70 days. Determine his residential status for the assessment year 2023-24, if his taxable income other than foreign income for the P.Y. is 20,00,000 and he is not liable to pay tax in any other country. | | | CO1 | | AN | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Mr. John a foreigner came to India from Poland for the first time on 1.4.2016. He stayed here continuously for 3 years and went to France on 1.4.2019. He however returned to India on 1.7.2019 and went to Poland on 1.12.2020. He again came back to India on 25.1.2023 on a service in India. What is his residential status for the A.Y. 2023-24. | | | CO2 | | AN | | 10 |
| 8. | Mrs. Shanthi furnishes the following details of her income for the previous year 2022-23.   1. Income accrued in America but received in India 19,000. 2. Interest on UK Govt. Securities 1/3 of which received in India, 15,000. 3. Salary income received in India for services rendered in Germany 28,000. 4. Income from agriculture in Bangladesh received and spend there only 16,000. 5. Income from profession in China received there. The profession was set up in India 12,000. 6. Income accrued in India but received in China 14,000. 7. Income earned outside India in preceding years but remitted in India during previous years 36,000. 8. Gift in foreign currency from a relative received in India 10,000.   Compute the total income of Shanthi for the A.Y. 2023-24 if she is - (1) Resident (ii) Not ordinarily resident and (iii) non-resident. | | | CO3 | | AN | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Mr. Nandana sen (age 45 years) is working as assistant in the Marketing Department of TTD Ltd. Bengaluru. His salary income details are as follows:   1. Basic salary Rs.15,000 p.m. 2. Dearness allowance Rs. 5,000 p.m. 3. Dearness Pay Rs. 2,000 p.m. 4. Commission Rs. 45,000 p.a. 5. Entertainment allowance Rs. 700 p.m. (6,000 spent on entertainment during the year) 6. House Rent allowance Rs. 7,500 p.m. (Rent paid Rs. 9,000 p.m.) 7. Compute taxable salary for the Assessment Year 2023-24. | | | CO4 | | A | | 10 |
| 10. | Mr. Biplab purchased a plot in 2001-02 for 2, 00,000. It was sold on 15-1-2022 for 26, 80,000 and he paid 2, 00,000 as brokerage charges. He invested 2, 00,000 in NHAI bonds and 3, 10,000 in bonds issued by Rural Electrification Corporation Ltd. Compute his taxable capital gain, for assessment year 2023-24. If CIIS: 2001-02=100; 2004-05=113; 2022-23=331. | | | CO5 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Explain the different types of provident fund and its tax treatments. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Following are the particulars provided by Joseph relevant to the P.Y. 2022-23. Compute his Gross Total Income based on different residential status.   1. Royalty received outside India from the Govt. of India 17,000. 2. Technical fees received from A Ltd. (Indian Co.,) Germany for advice given by him in respect of a project situated in Iran 1, 17,000. 3. Income from a business situated in Srilanka (goods are sold in Sri Lanka, Sale consideration is received in Sri Lanka but business is controlled and managed from India) 2, 17,000. 4. Income earned from a business in Uganda, the business is controlled from Delhi (15,000 is received in India) 65,000. 5. Pension (computed) from the Govt. of India for the service rendered in Rangoon and received in Rangoon 18,000. 6. Profit from a business in Goa, the business is wholly controlled and managed from Portugal and the whole profits are received in France, 75,000. 7. Cash gifts received in India from a relative in USA 40,000. 8. Income from agriculture in Indonesia, 1, 00,000. 50% of the income is received in India 50,000 and the balance is received and used for Son's education in London. | CO1 | | AN | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Mr. Z, a physically handicapped person working in ABC Company Ltd. Bangalore has furnished the following details of his income for the year 2022-23. Compute his income from salary for the A.Y. 23-24, (under Existing Tax Regime and Alternative Tax Regime).   1. Basic salary 40,000 p.m. 2. Dearness allowance enters into retirement benefits 24,000 p.m. 3. Fixed percentage of commission on sales 15,000 p.m. 4. Bonus 65,000 5. HRA 12,500p.m. (Rent paid 10,600 p.m) 6. Transport allowance 4,000 p.m. 7. Reimbursement of medical expenses 2,500 for treatment taken in private hospital. 8. Management contribution and own contributions to RPF is 15% of salary. 9. Interest credited to RPF is 11,000 at 11% p.a. 10. Professional tax paid by employee is 400 p.m 11. He is provided with more than 1.6-liter capacity car by the company for official use. All the expenses including salary of the driver are met by the company. 12. Children education allowance 600 p.m. per child for two children and children hostel allowance 1,000 p.m for two children. | CO2 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Akhila (resident) owns three houses in Bangalore the municipal valuations of which are 22,000, 36,000 and 31,000 respectively. The following are further details about three houses:   1. The first house built in 2013, has been let out on a monthly rent of 3,500. The expenses in connection with this house are: Interest on mortgage 2,000, Land revenue 100, Fire Insurance premium 800. Interest on loan for the construction of the house 4,000. Municipal taxes 1,500. The house remained vacant for two months. Unrealized rent of the current year amounts to 7,000. The assessing officer has been satisfied about this unrealized rent. 2. The second house was built in 1985 and it is used for owner's residential purposes. In connection with this house 800 were spent on repairs, 200 were paid as fire insurance premium. The house remained vacant for three months as the owner had to stay in Chennai in a rented house in connection with her profession. 3. The construction of third house was completed on 30th June 2016 and from 1st July 2016 it was let out for residential purposes on a rent of 2,500 p.m. Municipal tax 3,200 and Interest on loan 16,000 were paid during the year 2022-23. Compute her income from house property for the assessment year 2023-24. (Ignore Alternative Tax Regime under Section 115BAC). | CO3 | | AN | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Mr. Ram Kumar sold his residential house on 1-1-2023 for 35, 06,000 which he had purchased in 2001-02 for 2, 00,000. He spent 6,000 for sale of the house. He also spent 1, 50,000 on the construction of new house and deposited 1, 00,000 under capital gains account scheme on 28-3-2023. The CII for 2001-02 and 2022-23 are 100 and 331 respectively. Compute taxable capital gains for the Assessment Year 2023-24. | CO4 | | A | | 10 | |
|  | b. | Following Incomes are received by Mr. Ajay (resident) in the previous year 2022-23. Compute his taxable income from the head other sources. (Under Existing Tax Regime and Alternative Tax Regime).   1. Director’s fees 10,000 2. Interest from Saving Bank Account 500. 3. Dividend received from Co-operative Society 7,000. 4. Winning from Andhra Pradesh State Lottery 28,000 (Net). 5. Family pension received 30,000 p.a. 6. Dividend received on preference shares 10,000 p.a. 7. Insurance commission received 23,500(expenses incurred in earning insurance commission 2,500). 8. Mr. Ajay received a gold chain from his friend as gift. Its fair market value is 32,000 and painting from another friend as gift. Its fair market value is 18,000. | CO5 | | A | | 10 | |
|  |  |  |  | |  | |  | |
| 16. | a. | State the proforma of short-term and long-term capital gains and explain exemption U/S 54 to 54F | CO6 | | R | | 20 | |
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**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 Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | - | - | 30 | - | - | 32 |
| CO2 | 2 | - | 20 | 10 | - | - | 32 |
| CO3 | - | 2 | - | 30 | - | - | 32 |
| CO4 | - | - | 20 | 2 | - | - | 22 |
| CO5 | 2 | - | 20 | - | - | - | 22 |
| CO6 | 20 | 10 | - | - | - | - | 30 |
|  | | | | | | | **170** |



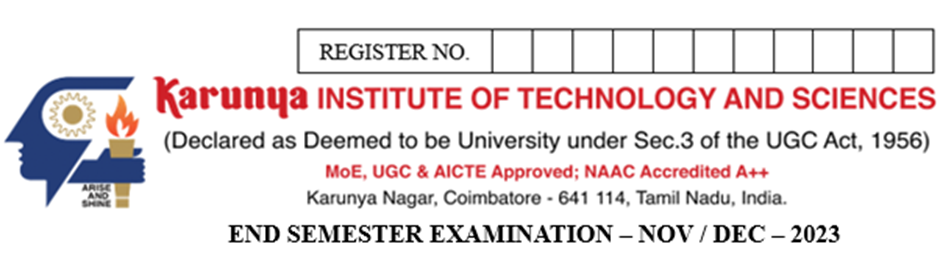
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| **Course Code** | **20BC2012** | **Duration** | **3hrs** |
| **Course Name** | **HIGHER ACCOUNTANCY** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define goodwill. | | | CO1 | | U | | 2 |
| 2. | Write a short note on calls-in-arrears. | | | CO2 | | R | | 2 |
| 3. | Describe gaining ratio. | | | CO3 | | An | | 2 |
| 4. | Explain the meaning of non-interest income. | | | CO4 | | A | | 2 |
| 5. | Write a short note on insurance. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | A, B and C share profits in proportion of 1/2, 1/4, and1/4. On the date of dissolution their Balance Sheet was as follows:   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs.** | **Assets** | **Rs.** | | Creditors | 28,000 | Sundry Assets | 80,000 | | A's capital | 20,000 |  |  | | B's capital | 20,000 |  |  | | C's capital | 12,000 |  |  | |  | 80,000 |  | 80,000 |   The assets realized Rs.71,000. Creditors were paid in full. Realization expenses amounted to Rs.3,000. Close the books of the firm. | | | CO1 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Daniel & Co., Ltd. issued 2500 shares of Rs.100 each at to the public for subscription. The money is payable as under.  Rs.20 on application  Rs.25 on allotment  Rs.30 on first call  Rs.25 on final call  All the shares were applied and allotted. Give journal entries in the books of the company. | | | CO2 | | R | | 10 |
| 8. | From the following particulars, determine the maximum remuneration available to a full time director of a manufacturing company.  The Profit & Loss Account of the company showed a net profit of Rs.50,00,000 after taking into account the following items:   1. Depreciation (including special depreciation of Rs.50,000) Rs.2,00,000 2. Provision for Income tax Rs.3,00,000 3. Donation to political parties Rs.60,000 4. Ex-gratia payment to a worker Rs.20,000 5. Capital profit on sale of assets Rs.25,000 | | | CO3 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 9. | From the following information relating to Mepco Bank Ltd., prepare the Profit & Loss A/c for the year ended 31stMmarch, 2023.   |  |  |  |  | | --- | --- | --- | --- | | Rent received | 72,000 | Salaries and Allowances | 2,18,800 | | Exchange and Commission | 32,800 | Postage | 5,600 | | Interest on fixed deposits | 11,00,000 | Sundry charges | 4,000 | | Interest of savings bank A/c | 2,72,000 | Director' &Auditor' fee | 16,800 | | Interest on overdrafts | 2,16,000 | Printing | 8,000 | | Discount on bills discounted | 7,80,000 | Law charges | 3,600 | | Interest on current accounts | 1,68,000 | Locker rent | 1,400 | | Interest on cash credits | 8,92,000 | Transfer fees | 2,800 | | Depreciation on bank property | 20,000 | Interest on loan | 10,36,000 | | | | CO4 | | A | | 10 |
| 10. | The revenue account of a Life Insurance Company showed the life fund at Rs.73, 17,000 on 31.3.2006 before taking into account the following items.   1. Claims intimated but not admitted Rs.98,250 2. Bonus utilized in reduction of premium Rs.13,500 3. Interest accrued on Investments Rs.29,750 4. Outstanding Premiums Rs.27,000 5. Claims covered under reinsurance Rs.40,500 6. Provision for taxation Rs.31,500   Find out the true life assurance fund. | | | CO5 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Briefly explain the importance of insurance. | | | CO6 | | R | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | A and B equal partners in a manufacturing business, agreed to dissolve the partnership as on 31st December 2004. On the date their balance sheet was as follows:   |  |  |  |  | | --- | --- | --- | --- | | Liabilities | Rs | Assets | Rs | | A's capital | 19,000 | Freehold premises | 18,000 | | B's capital | 7,000 | Goodwill | 2,000 | | Creditors | 6,400 | Furniture and fittings | 2,400 | | Loan from A | 4,000 | Sundry debtors | 5,840 | |  |  | Stock in trade | 4,530 | |  |  | Cash | 3,630 | |  | 36,400 |  | 36,400 |   It was agreed that A should take over the freehold premises at a valuation of Rs.15,500 and that B should take over stock at a discount of 10%. The sundry debtors realized 95% of the book value. Furniture and fittings realized Rs.1,470 and the goodwill of the business were sold only for Rs.500. The expenses of realization were Rs.827. You are required to show the result of the realization account, cash account and their capital accounts. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | TMT Ltd. Invited application for 20,000 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 18,000 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 shares, 100 shares were reissued at the rate of Rs.90 as fully paid. Show necessary journal entries in the books of the company. | CO2 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | CO3 An  Star & Co. Ltd is a company with authorized capital of Rs. 5000 equity shares of Rs. 100 each on 31.12.2003 of which 2500 shares were called up. The following are the balances extracted from the ledger as on 31.12.2003.  **Trial balance of Star & Co. Ltd.**   |  |  |  |  | | --- | --- | --- | --- | | **Particulars** | **Rs** | **Particulars** | **Rs** | | Opening stock | 50,000 | Sales | 3,25,000 | | Purchases | 2,00,000 | Discount received | 3,150 | | Wages | 70,000 | Profit and Loss A/C | 6,220 | | Discount Allowed | 4,200 | Creditors | 35,200 | | Insurance up to (31.3.2004) | 6,720 | Reserves | 25,000 | | Salaries | 18,500 | Loan from Managing Director | 15,700 | | Rent | 6,000 | Share Capital | 2,50,000 | | General Expenses | 8,950 |  |  | | Printing | 2,400 |  |  | | Advertisement | 3,800 |  |  | | Bonus | 10,500 |  |  | | Debtors | 38,700 |  |  | | Plant | 1,80,500 |  |  | | Furniture | 17,100 |  |  | | Bank | 34,700 |  |  | | Bad debts | 3,200 |  |  | | Calls-in-arrears | 5,000 |  |  | |  | 6,60,270 |  | 6,60,270 |   You are required to prepare Profit & Loss Account for the year ended 31.12.2003 and a balance sheet as on that date. The following further information is given.  (a) Closing stock was valued at Rs.1,91,500.  (b) Depreciation on Plant at 15% and on furniture at 10% should be provided.  (c) A tax provision of Rs.8,000 is considered necessary.  (d) The directors declared an interim dividend on 15.8.03 for 6 months ending June 30, 2003 @ 6% | | | | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | The following figures are extracted from the books of Mahila 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.1,50,000 was necessary. 3. Rebate on Bills discounted as 31.12.2007 Rs.12,000 and on 31.12.2008 Rs.16,000 4. Provide Rs.6,50,000 for taxation 5. Write off all preliminary expenses   Prepare profit and loss a/c in accordance with the law. | CO4 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Briefly explain the types of Insurance. | CO5 | | R | | 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 Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 |  | 32 |  |  |  |  | 32 |
| CO2 | 32 |  |  |  |  |  | 32 |
| CO3 |  |  |  | 32 |  |  | 32 |
| CO4 |  |  | 32 |  |  |  | 32 |
| CO5 | 32 |  |  |  |  |  | 32 |
| CO6 | 10 |  |  |  |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **20BC2013** | **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. | Define research design. | | | | CO1 | R | | 2 |
| 2. | Explain qualitative research. | | | | CO2 | U | | 2 |
| 3. | State the meaning of the term “Questionnaire”. | | | | CO3 | R | | 2 |
| 4. | Explain non-sampling errors in detail. | | | | CO4 | U | | 2 |
| 5. | Define data processing. | | | | CO5 | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Examine scope of business research. | | | | CO1 | | An | 10 |
|  | **(OR)** | | | |  | |  |  |
| 7. | Analyze the steps in formulating a research problem. | | | | CO2 | | An | 10 |
| 8. | Explain in detail about measurement techniques in a research. | | | | CO3 | | U | 10 |
|  | **(OR)** | | | |  | |  |  |
| 9. | Assess the factors relating to secondary data sources. | | | | CO4 | | E | 10 |
| 10. | Explain the contents of table in a research report. | | | | CO5 | | U | 10 |
|  | **(OR)** | | | |  | |  |  |
| 11. | Summarize the characteristics of a good research report. | | | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | |  | | Illustrate the types of Research Design. | CO2 | | Ap | 20 |
| 13. | |  | | Analyze the methods of Collecting Primary Data. | CO3 | | An | 20 |
| 14. | |  | | Describe the types of Sampling. | CO4 | | U | 20 |
| 15. | |  | | Examine the steps in Research process. | CO5 | | An | 20 |
| 16. | |  | | Assess the principles of writing a research report. | CO6 | | C | 20 |
|  | | | **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 | - | 2 | 20 | 10 | - | - | 32 |
| CO3 | 2 | 10 | - | 20 | - | - | 32 |
| CO4 | - | 22 | - | - | 10 | - | 32 |
| CO5 | 2 | 10 | - | 20 | - | - | 32 |
| CO6 | - | 10 | - | - | - | 20 | 30 |
|  | 6 | 54 | 20 | 60 | 10 | 20 | **170** |



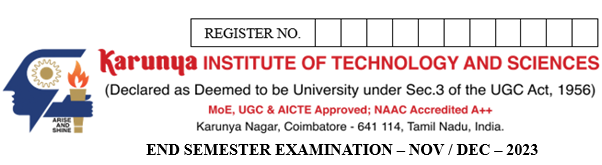
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| --- | --- | --- | --- |
| **Course Code** | **20BC2014** | **Duration** | **3hrs** |
| **Course Name** | **CORPORATE ACCOUNTING-I** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 1. | Define preference shares. | | | CO1 | U | 2 |
| 2. | Write a note on Underwriting. | | | CO2 | R | 2 |
| 3. | Describe profit prior to incorporation. | | | CO3 | An | 2 |
| 4. | Explain Goodwill. | | | CO4 | A | 2 |
| 5. | Describe Amalgamation. | | | CO5 | A | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Bharat Ltd. Issued 40000 shares of Rs. 10 each at a premium of Rs.2 per share. The shares were payable as follows.  Rs. 2 on application  Rs.5 on allotment (Including Premium)  Rs.5 on first & final Call  All the shares were applied for and allotted. All moneys were received with the exception of the first and final call on 1000 shares which were forfeited. 400 of these were reissued as fully paid at Rs.8 per share. Give the journal entries, prepare the bank A/c and the balance sheet of the company. | | | CO1 | U | 10 |
| **(OR)** | | | | | | |
| 7. | Write a short notes on:   1. Calls in Arrears 2. Forfeiture of Shares 3. Over Subscription 4. External reconstruction | | | CO2 | R | 10 |
| 8. | ABT Ltd. has 8000 9% redeemable preference share of Rs.100 each fully paid. The company decides to redeem the shares on 31st Dec 2016 at a premium of 10%. The company makes the following issues.   1. 5000 equity shares of Rs.100 each at a premium of 10% 2. 3000 8% Debenture of Rs.100 each.   The issue was fully subscribed and allotments were made. The redemption was duly carried out. The company has sufficient profits.  You are required to give the necessary entries. | | | CO3 | An | 10 |
| **(OR)** | | | | | | | **(OR)** |
| 9. | Miller Mills Ltd. was incorporated on 31st July 2017 to purchase the business of Hema & Co., as on 1st April 2017. The books of accounts disclosed the following on 31st March 2018.   1. Depreciation on machinery Rs.30000; general expenses Rs.55000; Advertisement Rs.8400; Interest on debenture Rs.23000. 2. Sales for the year Rs.32, 10,400 (1st April to 31st July 2017 Rs.802600; 1st July 2017 to 31st March 2018 Rs.2407800). 3. Gross Profit for the year Rs.412800; managing director salary 15000; Preliminary expenses written off Rs.20000. Company Secretary’s salary Rs.58000. 4. Bad debts written off Rs.14890 (prior to 31st July Rs.4020, after 31st July Rs.10870)   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.10each | 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 42000  Plant and Machinery 67000  Stock 33600  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. | | | CO5 | A | 10 |
| **(OR)** | | | | | | |
| 11. | James Co. Ltd was incorporated on May 1, 2008 to take over the business of X & Co.’ as a going concern from January 1, 2008. The profit and loss account for the year ending December 31, 2003 was as follows.  **Profit and Loss A/C of “James” Co. Ltd. for the year ended 31.12.2008**  **Dr Cr**   |  |  |  |  | | --- | --- | --- | --- | | **Particulars** | **Rs.** | **Particulars** | **Rs.** | | To Rent and Taxes | 12000 | By Trading account | 155000 | | To Insurance | 3000 | (Gross Profit) |  | | To Electricity charges | 2400 |  |  | | To Salaries | 36000 |  |  | | To Director fee | 3000 |  |  | | To Auditors fee | 1600 |  |  | | To Commission | 6000 |  |  | | To Advertisement | 4000 |  |  | | To Discount | 3500 |  |  | | To Office expenses | 7500 |  |  | | To Carriage | 3000 |  |  | | To Bank Charges | 1500 |  |  | | To Preliminary expenses | 6500 |  |  | | To Bad debts | 2000 |  |  | | To Interest on Loan | 3000 |  |  | | To Net Profit | 60000 |  |  | |  | 155000 |  | 155000 |   The total turnover for the year ending December 31, 2008 was Rs.500000 Divided into Rs.150000 for the period up to May 1, 2008 and Rs.350000 for the remaining period. Ascertain the profits earned prior to the incorporation of the company. | | | CO6 | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | a. | AMT 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 | | U | 20 |
|  |  |  |  | |  |  |
| 13. | a. | ABD Ltd has an authorized capital of Rs.800000 comprising 2000 6% Redeemable preference shares of Rs,100 each and 6000 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**:  6000 Equity shares of Rs.100 each | 600000  ===== | Sundry Assets | 350000 | | 2000 6% preference shares of Rs.100 each | 200000  ===== | Investments | 40000 | | **Paid up capital:**  2500 Equity shares of Rs,100 each | 250000 | Bank | 72000 | | 1000 6% Redeemable preference shares of Rs.100 each | 100000 |  |  | | Capital Reserve | 10000 |  |  | | General reserve | 30000 |  |  | | Profit & Loss A/C | 32000 |  |  | | Creditors | 40000 |  |  | | **Total** | **462000** | **Total** | **462000** |   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.50000 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 / R | 20 |
|  |  |  |  | |  |  |
| 14. | a. | Raj Ltd was registered with an authorized capital of Rs.600000 in equity shares of Rs.10each.The following is its Trial Balance on 31st March 2022   |  |  |  | | --- | --- | --- | | **Particulars** | **Debit (Rs)** | **Credit(Rs)** | | Good will | 68000 |  | | Cash and bank balances | 63300 |  | | purchases | 370000 |  | | Preliminary expenses | 10000 |  | | Share capital |  | 800000 | | 6% debentures |  | 600000 | | Profit and loss A/c |  | 29000 | | Calls-in-arrears | 15000 |  | | premises | 600000 |  | | Plant and machinery | 660000 |  | | Interim Dividend | 75000 |  | | sales |  | 830000 | | Advertisement | 20000 |  | | Stock (1.4.2021) | 150000 |  | | Furniture and fixtures | 14400 |  | | Sundry debtors | 174000 |  | | wages | 169730 |  | | General expenses | 13670 |  | | Freight and carriage | 26230 |  | | salaries | 29000 |  | | Directors fees | 11450 |  | | Bad debts | 4220 |  | | Debenture interest paid | 18000 |  | | Bills payable |  | 76000 | | Sundry creditors |  | 100000 | | General reserve |  | 50000 | | Provision for bad debts |  | 7000 | | Total | 2492000 | 2492000 |   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,2400 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.1000 6. Goods to the value of 3000 were distributed as free samples during the year. But no entry was has been made. 7. Stock on 31.3.2022 was Rs.190000 | CO3 | | An | 20 |
|  |  |  |  | |  |  |
| 15. | a. | The following is the Balance sheet of ABC Ltd. As on 31.3.2006   |  |  |  |  | | --- | --- | --- | --- | | **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. | | | CO4/ A | 20 |
|  |  |  |  | |  |  |
| 16. | a. | Briefly explain the salient features of the Company. | 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. |

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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 |  |  |  | 32 |  |  | 32 |
| CO4 |  |  | 32 |  |  |  | 32 |
| CO5 |  |  | 32 |  |  |  | 32 |
| CO6 | 10 |  |  |  |  |  | 10 |
|  | | | | | | | **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)** | | | | |
| 1. | Explain the term primary market. | | CO1 / R | 2 |
| 2. | Distinguish between buy back of shares and right issues. | | 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** | **40** | **10** | | **Stocks** | **30** | **17** | | **land** | **20** | **40** |   What will be the expected return of the portfolio? | | CO 4 / A | 2 |
| 5. | Define Portfolio Management. | | CO 5 / R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(either or type)** | | | | |
| 6. | | Summarize Markowitz Theory of Portfolio Management. | CO1 / A | 10 |
|  | | **(OR)** | |  |
| 7. | | Enumerate the mode of raising funds in stock exchange. | CO 2 / U | 10 |
|  | |  | |  |
| 8. | | Explain the types of Bonds and its features. | CO 3 / R | 10 |
|  | | **(OR)** | |  |
| 9. | | Explain the role of SEBI in Capital Markets. | CO4 / A | 5 |
|  | |  | |  |
| 10. | | Discuss the features of Equity shares, Preference shares and Debentures in detail. | 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. |  | Explain the classification of financial products. | CO1 / R | 20 |
|  | | | | |
| 13. |  | Discuss the structure the Mutual Fund in India. | CO 5 / R | 20 |
|  |  |  | |  |
| 14. |  | Sketch the technical analysis Elliott wave theory for financial trading. | CO 3 / A | 20 |
|  | | | | |
| 15. |  | Explain the limitations of macroeconomics as a branch of economics. | CO 4 / R | 20 |
|  |  |  | |  |
| 16. |  | Critically examine the types of Mutual fund in detail. | CO 5 / E | 20 |
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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** | **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)** | | | | | |
| 1. | Define auditing. | | CO1 | U | 2 |
| 2. | Explain the term assurance engagement. | | CO2 | R | 2 |
| 3. | Define internal audit. | | CO3 | R | 2 |
| 4. | Describe audit evidence. | | CO4 | R | 2 |
| 5. | Explain the term ‘INTERNAL CONTROL SYSTEM’. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Briefly explain the importance of auditing. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Elucidate the professional ethics and ACCA’s code of ethics and conduct. | | CO2 | U | 10 |
| 8. | Briefly discuss the difference between internal audit and external audit. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Discuss the components of Internal Control System (ICS). | | CO4 | U | 10 |
| 10. | Elucidate the quality of audit evidence. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Briefly discuss the essentials of good audit evidence. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Briefly explain the IT general of controls system. | CO1 | U | 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. |  | Elucidate the financial statement assertions. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | Briefly explain the importance of Internal Control System (ICS) . | CO4 | An | 20 |
|  |  |  |  |  |  |
| 16. |  | Discuss the elements of audit report. | CO5 | R | 20 |

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|  | **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. |
| CO3 | To Develop Plans by Auditor on audit of financial statements. |
| CO4 | To Evaluate Internal controls, techniques and audit tests, including IT systems. |
| CO5 | To Analyze and describe the work and evidence obtained by the auditor. |
| 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 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** | **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 centre. | | | CO1 | | R | | 2 |
| 2. | Explain about Abnormal Idle time. | | | CO2 | | U | | 2 |
| 3. | Summarise about Apportionment of Overheads. | | | CO3 | | E | | 2 |
| 4. | Explain bugeting. | | | CO4 | | E | | 2 |
| 5. | Point out the term “Value enhancement”. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | 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. | | | CO1 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Describe classifiaction of costs. | | | CO2 | | U | | 10 |
| 8. | Explain purchasing procedure. | | | CO3 | | E | | 10 |
| **(OR)** | | | | | | | | |
| 9. | From the following particulars, calculate the earning of A under Rowanplan:  Standard time 10hours, Timerate Re. 1 per hour, Time taken 9hours | | | CO4 | | U | | 10 |
| 10. | Finolex Co. Ltd. has three production departments and four service departments.  **The expenses of these departments as per primary distribution summary were as follows:**  https://www.yourarticlelibrary.com/wp-content/uploads/2016/02/image_thumb2-2.png  **The following information is also available in respect of production departments:**  **Apportion the cost of various service departments to the production departments**.https://www.yourarticlelibrary.com/wp-content/uploads/2016/02/clip_image010_thumb6.jpg | | | CO5 | | Ap | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Prepare a Production Budget for three months ending on 31st March, 2014 for a factor producing 4 products, on the basis of the following information:  Type of Product Estimated Stock on 1st  January, 2014(units) Estimated Sales during  January, 2014 (units) Desired Closing Stock  on March 31, 2014(units)  A 2,000 10,000 5,000  B 3,000 15,000 4,000  C 4,000 13,000 3,000  D 5,000 12,000 2,000. | | | CO6 | | Ap | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Two components A and B are used as follows:  Normal usage 50 units per week each  Minimum usage 25 units per week each  Maximum usage 75 units per week each  Reorder Quantity A 300 units; B 500 units  Reorder Period A 4 to 6 weeks, B 2 to 4 weeks  **Calculate for each components:**  (a) Reorder level,  (b) Minimum Level,  (c) Maximum level,  (d) Average Stock Level. | CO2 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Standard Time allowed 10 units per hour  Normal Piece Rate Rs. 5  Differential Piece Rate:  80% of Piece Rate for Output below standard  120% of Piece Rate for output at or above standard  A produces 75 units in a day of 8 hours  B produces 100 units in a day of 8 hours  Compute wages of A and B under Taylor Differential Piece Rate System. | CO3 | | Ap | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | 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 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Profit disclosed by a company’s cost accounts for the year was Rs 50,000, whereas the net profit disclosed by the financial accounts amounted to Rs 46,000. According to the following information:  Estimations placed overheads as per cost accounts at Rs 55,555, and the charge for the year shown by the financial accounts was Rs 50,000  The director’s fees shown in financial accounts amounted to only Rs 1,000  The company allocated Rs 2,000 as a provision for doubtful debts  In financial accounts, depreciation was charged more in comparison with cost accounts by Rs 3,000  Share transfer fees received during the year amounted to Rs 445  Provision for income tax was Rs 4,000  From the above, prepare a statement reconciling the figures shown by the cost and financial accounts. | CO5 | | Ap | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | 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 | 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 | - | 32 | - | - | - | - | 32 |
| CO3 | - | - | 20 | - | 12 | - | 32 |
| CO4 | - | 30 | - | - | 2 | - | 32 |
| CO5 | 2 | - | 30 | - | - | - | 32 |
| CO6 | - | 20 | 10 | - | - | - | 30 |
| **TOTAL** | 4 | 92 | 60 | - | 14 | - | **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. | List out some of the unbranded goods which are exempt from GST. | | | CO1 | | R | | 2 |
| 2. | Define the term “blocked credit” | | | CO1 | | R | | 2 |
| 3. | Define the term “value of supply”. | | | CO1 | | R | | 2 |
| 4. | State the term “Input tax credit” and write the formula of ITC. | | | CO1 | | R | | 2 |
| 5. | State the procedures under section 12 (1,2) to determine the time of supply of goods. | | | 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 Vijayan & Co. (30 days from the date of issuance of invoice elapse on June 4)  May 16- Vijayan & Co receives the goods  May 28- Vijayan & 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 the objectives of 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 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. | 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. | 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 Import procedures. | CO6 | | U | | 10 | |
|  | b. | 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 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

|  |  |
| --- | --- |
|  | **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. | Discuss the meaning of disaster. | | | CO1 | | U | | 2 |
| 2. | What do you mean by vulnerability? | | | CO2 | | R | | 2 |
| 3. | State the concept of national institute of disaster management. | | | CO3 | | R | | 2 |
| 4. | Define crisis management. | | | CO4 | | U | | 2 |
| 5. | Examine the term man-made disaster. | | | CO5 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Write a brief note on the essentials of getting training for the first aid. | | | CO1 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Examine the roles and responsibilities of NDRF. | | | CO2 | | E | | 10 |
| 8. | State the process of preparedness in disaster management. | | | CO3 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Make a short note on the importance of early warning system in disaster risk reduction. | | | CO4 | | U | | 10 |
| 10. | Analyze some of the environmental disasters happened in India. | | | CO5 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Develop a clear script on the role of NGO in disaster management. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Classify the different types of man-made and natural hazards, disasters and risks. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Discuss the major objectives of community based disaster management in detail. | CO2 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Draft a clear picture on the major natural and man-made disasters happened in India. | CO3 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Write in detail about the role of Government in reducing the impact of COVID-19 in India. | CO4 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Make a detailed report on the war between Israel-Hamas and write your opinion about this. | CO5 | | R | | 20 | |
|  |  |  |  | |  | |  | |

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

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|  | **COURSE OUTCOMES** |
| CO1 | Demonstrate the various hazardous situations and it’s strategically imparted. |
| 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 | - | 22 | - | 10 | - | - | 32 |
| CO2 | 2 | - | 20 | - | 10 | - | 32 |
| CO3 | 22 | - | 10 | - | - | - | 32 |
| CO4 | - | 12 | - | 20 | - | - | 32 |
| CO5 | 30 | 2 | - | - | - | - | 32 |
| CO6 | - | 10 | - | - | - | - | 10 |
|  | | | | | | | **170** |



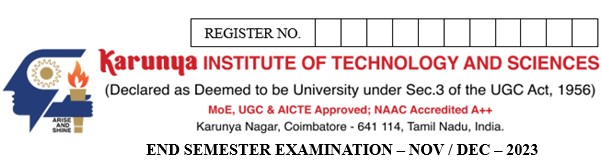
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| --- | --- | --- | --- |
| **Course Code** | **20BC2020** | **Duration** | **3hrs** |
| **Course Name** | **CORPORATE ACCOUNTING-II** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define banking. | | | CO1 | | U | | 2 |
| 2. | Write a short note on reinsurance. | | | CO2 | | R | | 2 |
| 3. | Define subsidiary company. | | | CO3 | | An | | 2 |
| 4. | Describe double account system. | | | CO4 | | A | | 2 |
| 5. | Explain inflation accounting. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | From the following particulars, prepare a profit and Loss A/c of New India bank Ltd., for the year ended 31.12.2016   |  |  |  |  | | --- | --- | --- | --- | | Rs.(in '000) | | Rs.(in '000) | | | Interest on loan | 520 | Interest on cash credit | 450 | | Interest on fixed deposits | 560 | Rent and taxes | 40 | | Rebate on bills discounted | 100 | Interest on over draft | 112 | | Commission charged to customer | 18 | Director's and auditor's fee | 8 | | Establishment expenses | 112 | Interest on savings bank A/c | 140 | | Discount on bills discounted | 400 | Postage and telegrams | 4 | | Interest on current accounts | 90 | Sundry charges | 4 | | Printing and advertisement’s | 6 |  |  | | | | CO1 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Briefly explain the functions of Banking. | | | CO2 | | R | | 10 |
| 8. | 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.10,500 3. Outstanding premium Rs.32,800 4. Bonus utilized for reduction of premium Rs.6,750 5. Claims intimated but not admitted Rs.17,400 6. Claims covered under reinsurance Rs.6,500   Find out the true life assurance fund. | | | CO3 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Write a short notes on:   1. Minority Interest 2. Capital Profit 3. Revenue Profit 4. Goodwill | | | CO4 | | A | | 10 |
| 10. | The Balance sheet of H Ltd. and S Ltd.as at 31December, 2016 are as follows.   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **liabilities** | **H** | **S** | **Assets** | **H** | **S** | | Share capital (in shares of Rs 10 each)  General Reserve  Profit & Loss  Creditors | 2,00,000  18,000  24,500  30,000 | 1,00,000  20,000  23,000  15,200 | Sundry assets  Goodwill  Shares in S Ltd.at cost | 1,32,500  -  1,40,000 | 1,38,200  20,000   - | |  | 2,72,500 | 1,58,200 |  | 2,72,500 | 1,58,200 |   In the case of “S” Ltd., profit for the year ended 31st December 2016 is Rs.12,000 and transfer to reserve is Rs.5,000. The holding of H Ltd. In S Ltd. Is 90% acquired on 30th June 2016.  Draft a consolidated balance sheet of “H” Ltd. and its subsidiary. | | | CO5 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Briefly discuss the need of Inflation accounting. | | | CO6 | | R | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | From the following information prepare the Profit and Loss account of Jonson Bank ltd. For the year ended on 31st March 2006 in the prescribed form.   |  |  | | --- | --- | | **Particulars** | **Rs.** | | Interest on loan | 259,000 | | Interest on Fixed Deposit | 275,000 | | Rebate on bills discounted required | 49,000 | | Commission | 8,200 | | Establishment | 54,000 | | Discount bills discounted | 195,000 | | Interest on Cash credit | 223,000 | | Interest on Current Account | 42,000 | | Rent and Taxes | 18,000 | | Interest on Overdraft | 154,000 | | Directors fees | 3,000 | | Auditors Fees | 1,200 | | Interest on Savings bank deposits | 68,000 | | Postage and Telegram’s | 1,400 | | Printing and Stationary | 2,900 | | Sundry Charges | 1,700 |  * Bad debts to be written off amounted Rs.40,000. Provision of Taxation may be made @55%.   Balance of Profit from last year was Rs.120,000. The Directors have recommended a dividend of Rs.20,000 for the shareholders. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | CO2  The following balances are abstracted from the books of New Axa Life Insurance Ltd., as on 31/03/2016.   |  |  |  |  | | --- | --- | --- | --- | | **Particulars** | **Rs.** | **Particulars** | **Rs.** | | Life Assurance fund(1.4.2005)  Premiums  Consideration for annuities granted  Interest and Dividends  Fines for Revival of Policies  Re-insurance premium  Claims outstanding(1.4.2005) | 16,00,000  4,96,000  15,000  1,00,000  750  20,750  4,500 | Claims paid during the year  Annuities  Bonus in reduction of premium  Medical fees  Surrenders  Commission  Management expenses  Income tax on dividends | 64,900  2,050  1,600  2,400  4,000  18,650  22,000  8,500 |   Prepare revenue account after making the following the adjustments.   1. Outstanding balances:    1. Claims Rs.14,000    2. Premiums Rs.4,600 2. Further bonus in reduction of Premium Rs.2,400. 3. Claim under re-insurance Rs.8,000 | | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | CO3  On 31st March 2006 the Balance sheet of Hero Ltd., and its subsidiary Honda Ltd., as follows.   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Liabilities** | **Hero** | **Honda** | **Assets** | **Hero** | **Honda** | | Equity share capital  General Reserve  Profit & Loss  Creditors | 8,00,000  1,50,000  90,000  1,20,000 | 2,00,000  70,000  55,000  80,000 | Fixed Assets  75% shares in Honda (at cost)  Stock  Other Current Assets | 5,50,000  2,80,000  1,05,000  2,25,000 | 1,00,000  -  1,77,000  1,28,000 | |  | 11,60,000 | 405,000 |  | 11,60,000 | 4,05,000 |   Draw a consolidated balance sheet as on 31 March 2006 after taking into consideration of the following Information.   1. Hero Ltd., acquired the shares on 31st July 2005 2. Honda Ltd., earned profit of Rs.45000 for the year ended 31st March 2006   In January 2006 Honda Ltd., sold to Hero Ltd., goods costing Rs.15000 for Rs.20000. On 31st March 2006 half of these goods were laying as un sold in the Godown of Hero Ltd.,  Give your working notes. | | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Explain Double Account System Vs. Single Account System. | CO4 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Briefly explain the importance of Human Resource Accounting. | CO5 | | R | | 20 | |
|  |  |  |  | |  | |  | |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To understand the legal provisions in preparing final accounts of Banking companies |
| CO2 | To evaluate the differences in Life Insurance and General Insurance companies financial statements |
| CO3 | To apply the rules of double accounting systems |
| CO4 | To Analyze the importance of Human Resource accounting |
| CO5 | To Apply the principles in construction of Financial Statements of holding companies |
| CO6 | To Analyze the pros and cons of Inflation Accounting |

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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 |  |  |  | 32 |  |  | 32 |
| CO4 |  |  | 32 |  |  |  | 32 |
| CO5 | 32 |  |  |  |  |  | 32 |
| CO6 | 10 |  |  |  |  |  | 10 |
|  | | | | | | | 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) (Answer all the Questions)** | |  |  | |  |
| 1. | Define contribution. | | CO1 | R | | 2 |
| 2. | A company manufactures many products. Cost data related to one of the products are: - Selling price per unit ₹ 12; Material Cost per unit = ₹ 3; Time required in bottleneck resource = 3 hours per unit. Machine hour is the bottleneck resource. Calculate Return per Factory Hour. | | CO2 | A | | 2 |
| 3. | Contract price = ₹ 12,00,000 ; Cash received = ₹ 8,00,000 (80% of work certified) Notional Profit = ₹ 1,80,000.  Required : Calculate the profit to be transferred to profit and loss account. | | CO3 | A | | 2 |
| 4. | Define standard costing. | | CO5 | R | | 2 |
| 5. | Briefly explain learning curve. | | CO6 | R | | 2 |
|  | **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | |  |  | |  |
| 6. | Explain the meaning and purposes of life cycle costing and various cost phases of a product. | | CO1 | U | | 10 |
| **(OR)** | | | | | | |
| 7. | A product passes through three processes A, B and C. The normal wastage of each process and respective sale proceeds are as follows.   |  |  |  | | --- | --- | --- | |  | Wastage on the no of units introduced | Sold at | | Process A | 2% | ₹ 0.05 per unit | | Process B | 5% | ₹ 0.05 per unit | | Process C | 10% | ₹ 0.20 per unit |     20000 units were issued to Process A on 01.01.2023 at a cost of ₹ 8,000.  The other costs were as follows   |  |  |  |  | | --- | --- | --- | --- | | Particulars ₹ | Process A ₹ | Process B ₹ | Process C ₹ | | Sundry materials | 4000 | 2000 | 1000 | | Labour | 6000 | 4000 | 3000 | | Direct expenses | 1000 | 1000 | 1500 | | Actual output | 19000 units | 18000 units | 16000 units |   There were no opening or closing stocks.  **Required** : Prepare the process accounts | | CO2 | A | | 10 |
| 8. | Explain the features of job costing. | | CO3 | U | | 10 |
| **(OR)** | | | | | | |
| 9. | A company provides the following cost information   |  |  | | --- | --- | | Selling price per unit | ₹ 60 | | Variable Cost per unit |  | | Direct Material | ₹ 20 | | Direct Labour | ₹ 12 | | Variable overheads | ₹ 8 | | Fixed Cost | ₹ 1,00,000 |   **Calculate** :   1. Contribution per unit 2. PV Ratio 3. Break Even Point 4. Sales to earn a profit of Rs.1,00,000 5. Margin of Safety in units if actual sales are 7000 units | | CO4 | A | | 10 |
| 10. | A company presents the following information for the month of November 2021    Budgeted production of product P = 200 units  Standards for manufacturing one unit of P  Raw material quantity 2 kg Price ₹ 6 per kg  Actually 250 units of P were produced.  Actual quantity of raw material consumed was 1.80 kg per unit of P  Actual price ₹ 8 per kg  **Calculate**   1. Material Cost Variance (MCV) 2. Material Price Variance (MPV) 3. Material Usage Variance (MUV) | | CO5 | A | | 10 |
| **(OR)** | | | | | | |
| 11. | Explain the market based and cost based approaches to transfer pricing. | | CO6 | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS) (Answer any three Questions)** | | | | | | |
| 12. | a. | Define rolling budget and explain the need for a rolling budget. | CO1 | U | 10 | |
|  | b. | Explain “Notional Profit” and “Estimated Profit” in contract costing and discuss how the profits are determined in the case of incomplete contracts. | CO1 | U | 10 | |
|  |  |  |  |  |  | |
| 13. |  | A company has two profit centres, Centre A and Centre B. Centre A supplies Centre B with a part-finished product. Centre B completes the production and sells the finished units in the market at ₹ 35 per unit. There is no external market for Centre A's part-finished product. Budgeted data for the year:   |  |  |  | | --- | --- | --- | |  | Division A | Division B | | No of units transferred and sold | 10,000 | 10,000 | | Material cost per unit | ₹ 8 | ₹2 | | Other variable costs per unit | ₹ 2 | ₹ 3 | | Annual fixed costs | ₹ 60,000 | ₹ 30,000 |     **Required:** Calculate the budgeted annual profit for each division and for the company as a whole if the **transfer price** for the components supplied by division A to division B is:   1. Full cost plus 10% 2. Marginal cost plus 10% | CO2 | A | 20 | |
|  |  |  |  |  |  | |
| 14. | a. | Distinguish between absorption costing and marginal costing. | CO4 | An | 5 | |
|  | b. | Glamour cosmetics manufacture three brands of soap namely Exotica, Premium and Standard. The budgeted quantities , selling prices and unit costs are as under   |  |  |  |  | | --- | --- | --- | --- | | Particulars | Exotica | Premium | Standard | |  |  |  |  | | Raw material per unit | ₹ 80 | ₹ 40 | ₹ 20 | | Direct wages per unit | ₹ 5 | ₹15 | ₹10 | | Variable overheads | ₹ 10 | ₹ 30 | ₹ 20 | | Fixed overheads per unit | ₹ 9 | ₹ 22 | ₹ 18 | | Selling price per unit | ₹ 140 | ₹ 120 | ₹90 | | Raw material required per unit | 4 kg | 2 kg | 1 kg | | Budgeted production ( units) | 6400 | 3200 | 2400 |   The supply of raw material is restricted to 18400 kg.  **Required :**   1. Rank the product based on contribution per limiting factor to determine the most profitable product mix 2. Suggest the most profitable product mix | CO4 | A | 15 | |
|  |  |  |  |  |  | |
| 15. | a | Write a brief note on standard costing and explain in details the steps involved in standard costing system. | CO5 | U | 5 | |
|  | b | XYZ Co., Ltd. provided the following information from the costing records. Standard labour costs ( for output of one unit) 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 ( Actual output) 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 | A | 15 | |
|  |  |  |  |  |  | |
| 16. | a. | Handy Appliance Company feels that there is a market niche for a hand mixer with certain new features. Surveying the features and prices of hand mixers already in the market, the marketing department believes that a price of Rs.30 would be about right for the new mixer. At that price, marketing estimates that 40,000 of new mixers could be sold annually. To design, develop, and produce these new mixers, an investment of Rs. 20,00,000 would be required. The company desires a 15% return on investment (ROI).  **Required :**  Calculate the Target Cost. | CO6 | A | 10 | |
|  | b. | Cost data of Kay Ltd , manufacturer of multi products reveal the following.    Total Overheads Rs.1,00,000    Of the total overhead, Cost relating to   1. Set ups 50% 2. Inspection 50%     Following are the activity volume  No of set ups 100  No of inspections 50  The activity volume of Product A are given below  No of set ups 20  No of inspection 16  **Required :**   1. Create cost pools of Set up costs and Inspection Costs 2. Calculate Cost Driver Rate for each activity cost pool 3. Allocate the overheads for the product A using ABC | CO6 | A | 10 | |

**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 Costing and Tender |
| 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 Taxonomy** | | | | |  |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 30 | - | - | - | - | 32 |
| CO2 | - | - | 32 | - | - | - | 32 |
| CO3 | - | 10 | 2 | - | - | - | 12 |
| CO4 | - | - | 25 | 5 | - | - | 30 |
| CO5 | 2 | 5 | 25 | - | - | - | 32 |
| CO6 | 2 | 10 | 20 | - | - | - | 32 |
|  |  |  | | | | | **170** |



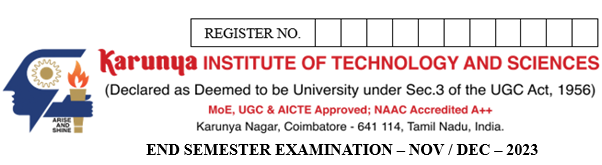
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| **Course Code** | **20BC2022** | **Duration** | **3hrs** |
| **Course Name** | **FINANCIAL MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define “value maximization”. | | | CO1 | | R | | 2 |
| 2. | State the meaning of financial stability in the business. | | | CO2 | | R | | 2 |
| 3. | Explain working capital. | | | CO3 | | U | | 2 |
| 4. | Define ‘Payback period method”. | | | CO4 | | R | | 2 |
| 5. | Explain valuation of shares. | | | CO5 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Explain the nature of financial management. | | | CO1 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Analyze the functions of stock market. | | | CO2 | | An | | 10 |
| 8. | Prepare an estimate of working capital requirement from the following informations of a trading concern.  Projected annual sales Rs. 6,50,000  Percentage of net profit on sales 25%  Average credit period allowed to debtors 10 Weeks  Average credit period allowed by creditors 4 Weeks  Average stock holding in terms of sales requirements 8 Weeks  Allow 20% for contingencies | | | CO3 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Calculate the average rate of return for project X and Y from the following   |  |  |  | | --- | --- | --- | |  | Project X | Project Y | | Investment | Rs 30,000 | Rs 40,000 | | Net profit for year 1 | 6,000 | 12,000 | | 2 | 6,000 | 10,000 | | 3 | 4,000 | 8,000 | | 4 | 4,000 | 6,000 | | 5 | - | 4,000 | | | | CO4 | | A | | 10 |
| 10. | A company expects a dividend of Re 1.00 per share````````` next year and is expected to grow at 6% per year perpetually. Determine the cost of equity capital assuming the market price per share is Rs 25. | | | CO5 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Tammy’s Tool Company is a retail store that sells tools to construction companies across the country. Tammy reported net income of Rs 200,000 and issued preferred dividends of Rs 20,000 during the year. Tammy also had 30,000, Rs 5 common shares outstanding during the year. Compute Return on Equity | | | CO6 | | A | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **. (Answer any three Questions)** | | | | | | | | |
| 12. | a. | Explain Financial management and its relationship with corporate strategy. | CO2 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Analyze the nature and role of financial market and institutions. | CO3 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Assess the determinants of working capital in business. | CO4 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Selva and Co. desires to purchase a business and has consulted you and one point on which you are to advise them is the average amount of working capital which will be required in the first year’s working.  You have given the following estimates and instructed to add 10% to your computed figure to allow for contingencies.   1. Amount blocked up for stocks: *Figures for the year*   Stocks of finished product 3,000  Stocks of stores, materials, etc., 5,000   1. Average credit given:  |  |  | | --- | --- | | Inland sales 4 weeks credit | 26,000 | | Export sales— 1.5 weeks credit | 65,000 | | (iii) Lag in payment of wages and other outputs |  | | Wages — 1.5 weeks | 2,40,000 | | Stocks of materials, etc. — 1.5 month | 36,000 | | Rent, Royalties, etc.—4 months | 8,000 | | Clerical staff— 1.5 month | 60,000 | | Manager— ½ month | 4,000 | | Miscellaneous expenses— 1.5 month | 36,000 |  1. Payment in advance   Sundry Expenses (paid quarterly in advance) 6,000  Undrawn profit on the average throughout the year 9,000  State your calculations for the average amount of working capital required. | CO5 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | i) A company issues 10% irredeemable preference shares of the face value of Rs 100 each. Floatation costs are estimated about 5% of the expected sale price. What is the Kp .if preference shares are issued at par, at 10% premium and 5% discount.  ii) Calculate the cost of retained earnings from the following information.  Current Market price of a share Rs 140  Cost of Brokerage per share 3% on the market price.  Growth in expected Dividends 5%  Expected Dividend per share on new shares Rs 14  Shareholders personal tax rate 30% | CO6 | | A | | 20 | |
|  |  |  |  | |  | |  | |

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

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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** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 10 | - | - | - | - | 12 |
| CO2 | 2 | 20 | - | 10 | - | - | 32 |
| CO3 | - | 2 | 10 | 20 | - | - | 32 |
| CO4 | 2 | - | 10 | - | 20 | - | 32 |
| CO5 |  | - | 2 | 30 | - | - | 32 |
| CO6 | - | - | 30 | - | - | - | 30 |
|  | 6 | 34 | 80 | 30 | 20 | - | **170** |



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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Name an Informal financial market in India. | | CO1 | R | 2 |
| 2. | Explain the objectives of the money market. | | CO2 | U | 2 |
| 3. | Define the terms Nifty. | | CO3 | R | 2 |
| 4. | Distinguish between shares and mutual fund unit. | | CO4 | An | 2 |
| 5. | State the features of securitizations. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Evaluate the importance of formal financial sectors in promoting economic development and financial stability. | | CO1 | E | 10 |
| **(OR)** | | | | | |
| 7. | Design a proposal for a new type of financial instrument that addresses a specific financial market need. | | CO2 | C | 10 |
| 8. | Distinguish between money market and capital market. | | CO3 | An | 10 |
| **(OR)** | | | | | |
| 9. | Describe the procedure for online trading and bring out its merits and demerits. | | CO4 | U | 10 |
| 10. | Describe the various types of factoring services and their modus operandi in business finance. | | CO5 | U | 10 |
| **(OR)** | | | | | |
| 11. | Explain the types of leasing and its advantages. | | CO5 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain the components of Indian financial system. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Discuss the importance of the money market in facilitating the short-term financing needs of businesses and governments. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. | . | Classify the stock brokers and explain their functions. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | Elucidate the types of mutual fund and its importance in India. | CO4 | R | 20 |
|  |  |  |  |  |  |
| 16. |  | Discuss the legal position of hire purchase and distinguish it from leasing. | CO5 | U | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Understanding of the role of financial system in the country. |
| CO2 | Remember with the constituents of the financial system. |
| CO3 | Apply the methods of financing by financial institutions in decision making |
| CO4 | Evaluate the roles played by financial markets and instruments |
| CO5 | Analyze the methods of new modes of Financing |
| CO6 | Develop a knowledge about mutual fund industry and various mutual fund Schemes |

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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 |  | 22 |  |  |  | 10 | 32 |
| CO3 | 2 | 20 |  | 10 |  |  | 32 |
| CO4 | 20 | 10 |  | 2 |  |  | 32 |
| CO5 | 2 | 40 |  |  |  |  | 42 |
|  |  |  |  |  |  |  |  |
|  | | | | | | | **170** |



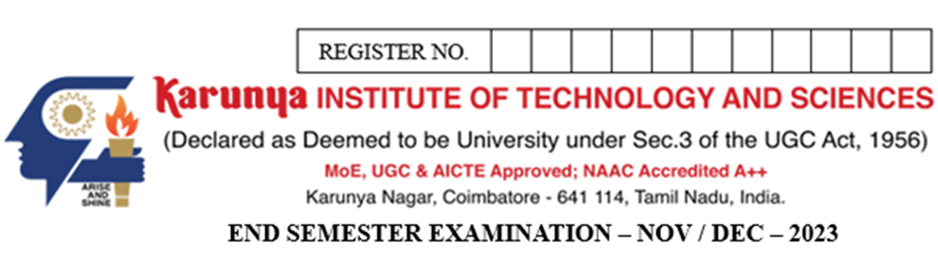
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| --- | --- | --- | --- |
| **Course Code** | **20BC2024** | **Duration** | **3hrs** |
| **Course Name** | **INTERNATIONAL BUSINESS** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | | **Questions** | | **CO** | **BL** | **Marks** | |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 1. | | Write a note on primary objective of international business. | | CO1 | U | | 2 |
| 2. | | List down few factors that affect international business environment. | | CO3 | R | | 2 |
| 3. | | Write a short note on Free trade area. | | CO4 | U | | 2 |
| 4. | | Give the abbreviation of GATT. | | CO5 | R | | 2 |
| 5. | | Write a short note on UNCTAD. | | CO6 | R | | 1 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | | Describe the main challenges and opportunities of conducting business across different cultures and countries. | | CO1 | An | | 10 |
| **(OR)** | | | | | | | |
| 7. | | Explain the nature and scope of international business, focusing on the various types of international business activities and their characteristics. | | CO2 | R | | 10 |
| 8. | | List down the advantages and disadvantages of international business environment. | | CO3 | U | | 10 |
| **(OR)** | | | | | | | |
| 9. | | Explain SAARC and its functions. | | CO4 | R | | 10 |
| 10. | | Explain the advantages, functions and importance of WTO. | | CO5 | U | | 10 |
| **(OR)** | | | | | | | |
| 11. | | Briefly explain the purpose and functions of IMF. | | CO6 | A | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | a. | | Discuss the importance of international business in today's global economy, highlighting its Impact on both developed and developing countries. | CO1 | R | | 10 |
| b. | | Critically assess the basic entry decisions that a company must make when considering international expansion. | CO1 | An | | 10 |
|  |  | |  |  |  | |  |
| 13. | a. | | Describe international business environment. | CO2 | U | | 10 |
| b. | | How does political stability or instability impact international business? | CO2 | An | | 10 |
|  |  | |  |  |  | |  |
| 14. | a. | | Explain regional Economic Integrations and its various levels. | CO3 | R | | 10 |
|  | b. | | Explain the Structure and Functions of NAFTA. | CO4 | U | | 10 |
|  |  | |  |  |  | |  |
| 15. | a. | | Explain the regulation of international trade and its importance. | CO5 | R | | 10 |
|  | b. | | Elaborate the structure of WTO. | CO5 | E | | 10 |
|  |  | |  |  |  | |  |
| 16. | a. | | Explain the purpose and function of ADB. | CO6 | R | | 10 |
|  | b. | | Explain the role of IBRD. | CO6 | U | | 10 |
|  |  | |  |  |  | |  |

**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 Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 10 | 2 |  | 20 |  |  | 32 |
| CO2 | 10 | 10 |  | 10 |  |  | 30 |
| CO3 | 12 | 10 |  |  |  |  | 22 |
| CO4 | 10 | 12 |  |  |  |  | 22 |
| CO5 | 12 | 10 |  |  | 10 |  | 32 |
| CO6 | 12 | 10 | 10 |  |  |  | 32 |
|  | | | | | | | **170** |



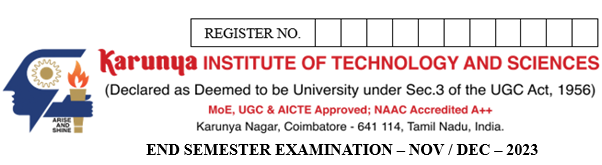
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| **Course Code** | **20BC2026** | **Duration** | **3hrs** |
| **Course Name** | **NEW VENTURE CREATION** | **Max. Marks** | **100** |

|  |  |  |  |  |  |  |  |  |
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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. | Explain -Tiny and Cottage industry. | | | CO2 | | U | | 2 |
| 3. | Define technical feasibility of the Project. | | | CO3 | | R | | 2 |
| 4. | Explain Business plan. | | | CO4 | | U | | 2 |
| 5. | State the meaning of the term “SIDBI”. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Examine the characteristics of successful entrepreneurs. | | | CO1 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Analyze the corrective measures to curb industrial sickness. | | | CO2 | | An | | 10 |
| 8. | Describe crucial processes in business registration. | | | CO3 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Describe the importance of environmental scanning. | | | CO4 | | U | | 10 |
| 10. | Explain the significance of writing the business plan. | | | CO5 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Assess the problems faced by the Small scale Industries. | | | CO6 | | E | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Explain the promotional efforts supporting women entrepreneurs in India. | CO2 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Evaluate the major causes of sickness in Small Scale Industries. | CO3 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Analyze the steps involved in starting a business venture. | CO4 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Explain the contents of Business Plan. | CO5 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Describe the role of micro finance and SHG to small scale enterprises. | 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** | **Ap** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | - | - | 10 | - | - | 12 |
| CO2 | - | 222 | - | 10 | - | - | 32 |
| CO3 | 2 | 10 | - | - | 20 | - | 32 |
| CO4 | - | 12 | - | 20 | - | - | 32 |
| CO5 | 2 | 30 | - | - | - | - | 32 |
| CO6 | - | 20 | - | - | 10 | - | 30 |
| **TOTAL** | 6 | 94 | - | 40 | 30 | - | **170** |



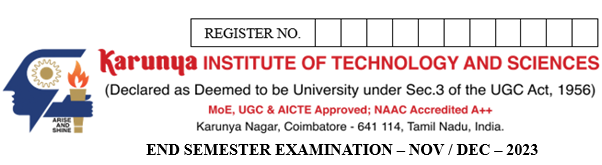
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| --- | --- | --- | --- |
| **Course Code** | **20BC2036** | **Duration** | **3hrs** |
| **Course Name** | **EMERGING TECHNOLOGIES IN FINANCE** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define Intelligent Process Automation. | | CO1 | U | 2 |
| 2. | State Proof of Work. | | CO4 | R | 2 |
| 3. | How can a process automation be enhanced in its performance? | | CO2 | An | 2 |
| 4. | State two examples where Blockchain concept is used. | | CO4 | R | 2 |
| 5. | Can a cryptocurrency be created by you? If yes, justify. Else, state the reason. | | CO4 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Differentiate RPA from IPA. | | CO1 | An | 10 |
| **(OR)** | | | | | |
| 7. | Analyze the areas where hyper automation is gaining momentum. | | CO1 | An | 10 |
| 8. | Analyze how the decisions of humans and bots differ. | | CO3 | An | 10 |
| **(OR)** | | | | | |
| 9. | Evaluate the advantages of cold wallets over hot wallets. | | CO4 | E | 10 |
| 10. | Assess that how permissioned ledgers help improving the service of cryptocurrency. | | CO5 | E | 10 |
| **(OR)** | | | | | |
| 11. | Explain the process controls of blockchains. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | A leading eyecare group undergoing an aggressive expansion phase was struggling to meet customer support expectations. A call center was the key channel for appointment booking, and recent growth demanded a significant increase in agent headcounts. Unfortunately, the inflexible system used by the call center did not provide the necessary APIs for third-party system integration, limiting the group’s ability to provide customer service through any other channel.  Question:  Conduct a RPA Redesigning phase on this case. | CO2 | An | 10 |
|  | b. | Construct a Process Redesign Document for the above case, with your suggested solutions. | CO3 | C | 10 |
|  |  |  |  |  |  |
| 13. | a. | Analyze the security issues that a developer faces while developing the RPA. | CO3 | An | 10 |
|  | b. | List the security issues that a developer faces when redesigning the RPA. | CO3 | E | 10 |
|  |  |  |  |  |  |
| 14. | a. | List and explain the risks identified by IMF in cryptocurrency dealings. | CO5 | U | 10 |
|  | b. | Explain the various types of crypto wallets. | CO4 | U | 10 |
|  |  |  |  |  |  |
| 15. | a. | What is a smart contract? Explain it. | CO4 | U | 10 |
|  | b. | Analyze Howey Test and how ICOs, STOs and IEOs are subject to Howey’s test. | CO4 | An | 10 |
|  |  |  |  |  |  |
| 16. | a. | Explain how blockchain could be served as a service to the startups. | CO6 | U | 10 |
|  | b. | Explain the technical controls exercised on cryptocurrency trading. | CO6 | U | 10 |
|  |  |  |  |  |  |

**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 | Understand 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** | **Ap** | **An** | **E** | **C** | **Total** |
| CO1 | - | 2 | - | 20 | - | - | 22 |
| CO2 | - | - | - | 12 | - | - | 12 |
| CO3 | - | - | - | 10 | 10 | 10 | 30 |
| CO4 | 6 | 20 |  | 20 | 10 |  | 56 |
| CO5 | - | 20 | - | - | 10 |  | 30 |
| CO6 | -- | 20 | - | - | - | - | 20 |
|  | 6 | 62 | - | 62 | 30 | 10 | **170** |



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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define Derivatives. | | CO1 | R | 2 |
| 2. | Differentiate Futures from option. | | CO2 | R | 2 |
| 3. | Write short notes on European Option and Open Interest | | CO3 | R | 2 |
| 4. | Sale of XYZ stock future of lot size 1250 has been done at a price of Rs.  288. You are requested to find out the profit or loss on such transaction during the following scenarios  Scenario 1 : When the same is bought back @ 270  Scenario 1 : When the same is bought back @ 350 | | CO4 | R | 2 |
| 5. | Write Short notes on Swaps and Expiration Day. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain in detail Client of Special Category. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Explain the order types and Conditions in Derivative Trading. | | CO2 | U | 10 |
| 8. | Explain in detail the entities involved in the trading of futures and options. | | CO3 | R | 10 |
| **(OR)** | | | | | |
| 9. | Explain in detail the strategy of Long Hedge using Stock futures. | | CO4 | U | 10 |
| 10. | Explain the terminologies Liquidity Risk and Counterparty Risk. | | CO5 | U | 10 |
| **(OR)** | | | | | |
| 11. | Examine and explain in detail the Corporate Hierarchy in F&O Trading. | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Explain in detail Moneyness of an Option. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Explain in detail the eligibility criteria of Stocks and Index in Derivatives trading. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 14 |  | List out the various violations and compliance lapses by trading members and Market-to-Market Settlement. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | **Calculate and fill the fields with answe in the below table**   |  |  |  |  | | --- | --- | --- | --- | | Security Description | Nifty Aug Futures | Bank Nifty Sep Futures | Axis Aug Futures | | Trade Type | Buy | Sell | Buy | | Lots Traded | 15 | 12 | 4 | | Lot Size | 50 | 25 | 1200 | | Price Scenario 1 | 19800 | 46500 | 990 | | Price Scenario 2 | 19900 | 48000 | 1020 | | Profit Amount | ? | ? | ? | | Profit Amount Scenario 2 | ? | ? | ? | | Square off Price | 19600 | 47250 | 1008 | | Margin Rate Scenario 1 | 8% | 9% | 22% | | Required Margin Scenario 1 | ? | ? | ? | | Margin Rate Scenario 2 | 7% | 12% | 25% | | Required Margin Scenario 2 | ? | ? | ? |   Also find out the open interest of the broker on the above positions | CO5 | U | 20 |
|  |  |  |  |  |  |
| 16. |  | Explain the eligibility criteria for membership on derivatives segment and the responsibilities of Clearing Corporation in India. | CO6 | E | 20 |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To understand the Derivative system in Indian Capital market. |
| CO2 | To remember the important concept and to impact knowledge on Derivative Trading |
| CO3 | To apply the learned things in derivative trading for one’s self or to assist others |
| CO4 | To analyze, Compute, Understand the Risks associated with Derivative Trading |
| CO5 | To create insight knowledge into the Derivative Trading and related activities |

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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 | 2 | 20 |  |  |  |  | 22 |
| CO3 | 12 | 20 |  |  |  |  | 32 |
| CO4 | 2 | 20 |  | 10 |  |  | 32 |
| CO5 |  | 22 | 10 |  |  |  | 32 |
| CO6 |  | 20 |  | 10 |  |  | 30 |
|  | | | | | | | **170** |



|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **20BC2042** | **Duration** | **3hrs** |
| **Course Name** | **MUTUAL FUND MANAGEMENT** | **Max. Marks** | **100** |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define mutual fund as defined under the mutual fund regulation. | | | CO1 | | R | | 2 |
| 2. | Who appoints the “custodian” who will have custody of securities bought by mutual fund schemes? | | | CO1 | | R | | 2 |
| 3. | Name three entities against whom complaints are handled by “SEBI”. | | | CO1 | | R | | 2 |
| 4. | Name the levels of risk categorized by the riskometer in the SID. | | | CO1 | | R | | 2 |
| 5. | In case of change of distributor code in a folio \_\_\_\_\_\_\_\_\_\_ is not payable to any distributor. | | | CO1 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Write short note on Mutual fund investor’s rights and obligation. | | | CO2 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Explain SEBI advertisement code for mutual Funds. | | | CO2 | | A | | 10 |
| 8. | Discuss the structure of the “Statement of Additional Information”. | | | CO3 | | AN | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Briefly explain “Key Information Memorandum”. | | | CO4 | | U | | 10 |
| 10. | Briefly explain the advantages of mutual fund investment. | | | CO5 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Describe fundamental attributes. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Explain the organisation structure of Asset Management Company. | CO2 | | A | | 10 | |
|  | b. | Discuss the structure of the scheme information document. | CO2 | | AN | | 10 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Write short notes on the “role and support function of service providers”. | CO6 | | U | | 10 | |
|  | b. | Briefly explain the role and importance of mutual fund distributor. | CO6 | | R | | 10 | |
|  |  |  |  | |  | |  | |
| 14. |  | Discuss briefly the prerequisites of becoming a mutual fund distributor. | CO3 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Explain how mutual fund distributors advise their clients? | CO4 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | Discuss different kinds of mutual fund distributors. | CO5 | | R | | 20 | |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Remember the legalities, accounting, valuation and taxation aspects underlying mutual funds and their distribution, Remember the regulatory framework in India. |
| CO2 | Understand the concepts and role of Mutual Funds. |
| CO3 | Analyze the various Channel management practices. |
| CO4 | **Apply the concepts of Net Asset Value, Total Expense Ratio and Pricing of Units & Taxation.** |
| CO5 | To evaluate the suitable products and services can be recommended to investors and prospective investors in the market. |
| CO6 | To develop skills on mutual fund selection. |

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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** |



|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code :** | **20BC2043** | **Duration :** | **3hrs** |
| **Course Name :** | **SMART TRADING FUNDAMENTAL ANALYSIS** | **Max. Marks :** | **100** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Q. No.** | **Questions** | **CO/BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | |
| 1. | Define fundamental analysis. | CO1 / R | 2 |
| 2. | Define efficient market hypothesis. | CO2 / U | 2 |
| 3. | Define present value. | CO3 / A | 2 |
| 4. | Explain current ratio. | CO4 / A | 2 |
| 5. | Explain P/E ratio. | CO5/ R | 2 |

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| --- | --- | --- | --- | --- | --- |
| **PART – B (3 X 10 = 30 MARKS)**  **(either or type)** | | | | | |
| 6. | Explain steps in fundamental analysis. | | CO1 / U | 10 | |
|  | **(OR)** | | |  | |
| 7. | Explain risk free rate and beta. | | CO2 / A | 10 | |
|  |  | | |  | |
| 8. | Classify different ways of issuing shares to public. | | CO3 / R | 10 | |
|  | **(OR)** | | |  | |
| 9. | Explain annual report. | | CO4 / A | 10 | |
|  |  | |  |  | |
| 10. | Enumerate liquidity measurement ratio and explain it. | | CO5 / U | 10 | |
|  | **(OR)** | | |  | |
| 11. | Explain about economic indicators. | | CO5 / U | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three out of five Questions)** | | | | | |
| 12. | a. | Explain sharpe ratio with an example. | CO1 / R | | 10 |
| b. | Explain about Income statement. | CO 1 / R | | 10 |
|  | | | | | |
| 13. | a. | Explain about cash flow statement. | CO2 / U | | 10 |
| b. | Explain about any five profitability Indicator ratio. | CO2 / U | | 10 |
|  |  |  | | |  |
| 14. | a. | Enumerate debt ratios and explain about debt ratio, debt-equity ratio. | CO3 / E | | 10 |
| b. | Explain Du-Pont analysis. | CO3 / A | | 10 |
|  | | | | | |
| 15. | a. | Classify different issues regarding a company that should be examined while performing company analysis. | CO6 / A | | 10 |
| b. | Explain dividend discount model. | CO4 / R | | 10 |
|  |  |  | | |  |
| 16. | a. | Explain Free Cash Flow to Equity (FCFE). | CO5 / E | | 10 |
| b. | Explain sum of the parts. | CO5 / R | | 10 |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Remember the relevance of fundamental analysis in investing. |
| CO2 | Understand the basic concepts of Time Value of Money. |
| CO3 | Apply the fundamental analysis concepts in real life. |
| CO4 | Analyze financial statements. |
| CO5 | Evaluate the various valuation methodologies while buying assets. |
| CO6 | Develop own recommendations of stocks based on fundamental analysis. |

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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 compulsory delivery Contract. | | | CO1 | | U | | 2 |
| 2. | Name at least 4 of the leading Commodity Exchanges in India.  (Give expanded names) | | | CO2 | | R | | 2 |
| 3. | Define Pay Off in a derivative market. | | | CO3 | | An | | 2 |
| 4. | Briefly explain price discovery. | | | CO5 | | A | | 2 |
| 5. | With the aid of an example, explain a ticker symbol. | | | CO6 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Write a note on essential role of Commodity exchanges. | | | CO1 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Write a note on the responsibilities of a clearing house. | | | CO3 | | U | | 10 |
| 8. | Write a short note on Pricing future Contracts on Consumption Commodities. | | | CO2 | | C | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Explain briefly the two types of Settlements as available on NCDEX. | | | CO2 | | An | | 10 |
| 10. | Explain Pay Off for writer of PUT Option with an example. | | | CO5 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | List the advantages of hedging. | | | CO4 | | R | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Explain the concepts of premium discount in quality specifications of a contract with wheat contract as example. | CO2 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Name the different types of Exchange Memberships and their capital requirements at NCDEX. | CO1 | | C | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | With the help of a suitable example of trade in SOY oil, explain how a short hedge works. | CO3 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Write a detailed note on various types of margins a trader has to maintain for trading on NCDEX Platform. | CO4 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | Describe with an example and graph how Pay Off for buyer of call option works. | CO6 | | An | | 20 | |
|  |  |  |  | |  | |  | |

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

|  |  |
| --- | --- |
|  | **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 settlement process. | | | CO1 | | U | | 2 |
| 2. | Define and describe margins. | | | CO2 | | R | | 2 |
| 3. | Write short notes on escrow account. | | | CO3 | | U | | 2 |
| 4. | Briefly describe bank guarantee. | | | CO4 | | U | | 2 |
| 5. | Write a brief note on bad delivery. | | | CO5 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Write short notes on SLBM and list out the eligible securities for SLBM transactions. | | | CO1 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Explain the four types of margins charged by the exchange to their members. | | | CO2 | | U | | 10 |
| 8. | Define cross margin and explain the cross margin eligibility. | | | CO3 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Write brief note on the guidelines for depositing FDRs as margins in electronic form. | | | CO4 | | U | | 10 |
| 10. | Explain the two types of bank guarantee. | | | CO5 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Write short notes about NSCCL and its objectives. | | | 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. | Explain the various transaction types in SLBM and explain clearing process in SLBM. | CO1 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Write short notes on obligation and explain its two types. | CO2 | | U | | 10 | |
|  | b. | Illustrate the chart of pledge process and explain it briefly. | CO2 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Describe in detail the settlement procedure. | CO4 | | U | | 8 | |
|  | b. | Find out the scripwise Gross and Net Obligations for the following positions:   |  |  |  | | --- | --- | --- | | **Security** | **Sell Qty** | **Buy Qty** | | TCS | 900 | 1205 | | Infosys | 788 | 686 | | Tech Mahindra | 4682 | 3256 | | Lupin Ltd | 658 | 256 | | Sun Pharma | 1268 | 2562 | | Axis Bank | 625 | 888 | | CO4 | | A | | 12 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Write short notes on liquid assets as initial margin. | CO5 | | U | | 4 | |
|  | b. | Calculate STT Payable for the following transactions:   |  |  |  |  |  | | --- | --- | --- | --- | --- | | Segment | Security | Lot Size | No of Lots | Price | | OPTIDX | Nifty | 50 | 16 | 17350 | | FUTSTK | TCS | 250 | 18 | 3200 | | FUTSTK | SBI | 1500 | 13 | 565 | | OPTIDX | Bank Nifty | 25 | 32 | 39800 | | CO5 | | A | | 16 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Write short notes on settlement procedure. | CO6 | | U | | 10 | |
|  | b. | Explain the various adjustments for corporate action in SLBM. | CO6 | | U | | 10 | |
|  |  |  |  | |  | |  | |

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

|  |  |
| --- | --- |
|  | **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 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 10 | 2 |  |  |  |  | 12 |
| CO4 |  | 20 | 12 |  |  |  | 32 |
| CO5 |  | 16 | 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** |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Explain the term pledge in Depository System. | | | CO1 | | U | | 2 |
| 2. | Short note on– Transmission of Demat accounts. | | | CO2 | | U | | 2 |
| 3. | Expand – Speed-e & IDEAS. | | | CO3 | | R | | 2 |
| 4. | Write short notes on – Warehouse Receipts. | | | CO4 | | R | | 2 |
| 5. | Describe the concept of Fungibility. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Explain the concept of PMLA. | | | CO1 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Draw the diagram and explain the various types of accounts opened in the Depository system. | | | CO2 | | C | | 10 |
| 8. | List out the various capital market participants and briefly explain any five of them. | | | CO3 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Briefly explain Clearing Corporation and its functions. | | | CO4 | | U | | 10 |
| 10. | Explain Settlement Guarantee and describe NSCCL in connection to the same. | | | CO5 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Write short notes on – Standing Instruction, SPICE, NAV, Pledge Invocation, Bad Delivery. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Explain the Dematerialisation process with its diagram. | CO1 | | U | | 10 | |
|  | b. | Write short notes on - Depository, Depository Participant, Registrars, CRA, Custodians. | CO2 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Enumerate Settlement of off market transaction with suitable diagram. | CO2 | | A | | 10 | |
|  | b. | Discuss the various corporate actions. | CO3 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Describe the pledge processing in the Depository system with suitable diagram. | CO4 | | R | | 10 | |
|  | b. | Explain the process of Freezing of Depositoy accounts. | CO4 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Explain with suitable diagram the various types of accounts opened in Depository system. | CO5 | | U | | 10 | |
|  | b. | Explain in detail the various functions of NSDL. | CO5 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Explain the Capital Market Process. | CO6 | | U | | 10 | |
|  | b. | Briefly explain the various types of MF transactions by investors. | CO6 | | R | | 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 |  | 22 |  |  |  |  | 22 |
| CO2 |  | 12 | 10 |  |  | 10 | 32 |
| CO3 | 12 | 10 |  |  |  |  | 22 |
| CO4 | 12 | 20 |  |  |  |  | 32 |
| CO5 | 2 | 30 |  |  |  |  | 32 |
| CO6 | 10 | 20 |  |  |  |  | 30 |
|  | | | | | | | **170** |



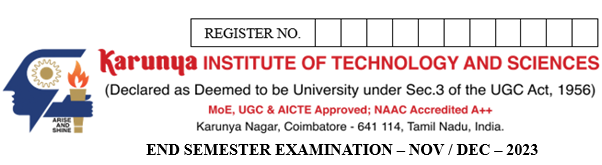
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| --- | --- | --- | --- |
| **Course Code** | **20BC2047** | **Duration** | **3hrs** |
| **Course Name** | **FIN-TECH** | **Max. Marks** | **100** |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Write short note on Reg Tech. | | | CO1 | | U | | 2 |
| 2. | Define pool mining. | | | CO2 | | R | | 2 |
| 3. | List out the data types. | | | CO3 | | R | | 2 |
| 4. | What is clustering? | | | CO4 | | U | | 2 |
| 5. | Write short note on KERAS. | | | CO6 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Explain Fintech supporting technologies with example. | | | CO1 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Describe the ICO's-Block chain Frameworks. | | | CO2 | | R | | 10 |
| 8. | Elaborate with example, a) Mean b) Median c) Mode. | | | CO3 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Briefly explain the supervised and unsupervised Learning types with flow diagram. | | | CO4 | | A | | 10 |
| 10. | Elaborate the best practices in machine learning. | | | CO5 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Discuss the setting up KERAS. | | | CO6 | | A | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Briefly explain Reg Tech and explain how emergency technologies supporting Reg Tech. | CO1 | | U | | 10 | |
|  | b. | Elaborate the Fintech disruptions in the area of Payment and Lending Industry. | CO1 | | R | | 10 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Explain Blockchain concepts   1. Stack 2. Blocks 3. Consensus 4. Smart Contracts   e) Security | CO2 | | A | | 10 | |
|  | b. | Elucidate the pros and Cons of distributed database. | CO2 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 14. | a | Explain with example   1. Co-variance 2. Correlation 3. Standard Deviation | CO3 | | R | | 10 | |
|  | b. | Elaborate the various datatypes and functions. | CO3 | | A | | 10 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Write five Machine Learning application sectors with example. | CO4 | | U | | 10 | |
|  | b. | Explain the Current trends in machine learning. | CO4 | | R | | 10 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Explain the Back propagation Learning in detail. | CO5 | | R | | 10 | |
|  | b. | Discuss elaborately perception learning with examples. | CO6 | | A | | 10 | |
|  |  |  |  | |  | |  | |

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

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|  | **COURSE OUTCOMES** |
| CO1 | Understand the major Fintech applications |
| CO2 | Remember the basics of data analysis |
| CO3 | Apply the concepts of blockchain 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 | 20 | 12 |  |  |  |  | 32 |
| CO2 | 12 | 10 | 10 |  |  |  | 32 |
| CO3 | 12 | 10 | 10 |  |  |  | 32 |
| CO4 | 10 | 12 | 10 |  |  |  | 32 |
| CO5 | 20 |  |  |  |  |  | 20 |
| CO6 |  | 2 | 20 |  |  |  | 22 |
|  | | | | | | | **170** |



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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)**  **(Answer all the Questions)** | | | | | |
| 1. | What is Estate Planning? | | CO1 | R | 2 |
| 2. | Write the formulae to calculate Present Value and Future Value. | | CO2 | R | 2 |
| 3. | Describe Small Finance Banks. | | CO3 | R | 2 |
| 4. | What do you mean by Asset Allocation? | | CO4 | R | 2 |
| 5. | Write short notes on Savings and Expense Ratio. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Describe Insurance Planning in detail. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Evaluate and explain the various business models in delivering Financial advice to clients. | | CO2 | U | 10 |
| 8. | Describe various types of Annuities. | | CO3 | R | 10 |
| **(OR)** | | | | | |
| 9. | Explain the concept of Contingency Planning. | | CO4 | U | 10 |
| 10. | Explain the process of Leveraging and Debt Counseling. | | CO5 | A | 10 |
| **(OR)** | | | | | |
| 11. | Describe the functions of SEBI in Indian Capital Market | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | List out and explain the various types of loans available to the borrowers. | CO1 | U | 10 |
|  | b. | Describe the concept of Pledge and Prepayment in loans. | CO2 | E | 10 |
|  |  |  |  |  |  |
| 13. | a. | Describe the Financial Planning Process in detail. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 14. | a. | Explain Indian Financial System with the diagram. | CO4 | An | 10 |
|  | b. | List out the functions of RBI in financial markets. | CO4 | U | 10 |
|  |  |  |  |  |  |
| 15. | a. | Explain Household Budget in detail and prepare a sample household budget. | CO5 | U | 20 |
|  |  |  |  |  |  |
| 16. | a. | You are required calculate the yield on the following securities and to suggest a Good debt investment for an investor who wants to invest in a risk free debt instrument. The following are the information about the various bond investments available. (Assuming that all the three debt instruments carrying highest credit rating and the suggestion can be given considering the yield only).   |  |  |  |  | | --- | --- | --- | --- | | **Security** | **Debt 1** | **Debt 2** | **Debt 3** | | Face Value | 10000 | 1000 | 100000 | | Purchase Price | 9996 | 1003 | 99980 | | Coupon Rate | 12% | 15% | 13% | | Bond Tenure | 12 Years | 11 Years | 14 Years | | CO6 | E | 10 |
|  | b. | Explain the concepts Current Yield and Yield to Maturity in Debt investments. | CO6 | U | 10 |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To understand the Financial Planning system in India |
| CO2 | To remember the various concepts in Financial planning process |
| CO3 | To apply the learned concepts in evaluating various financial products available in the market |
| CO4 | To learn in detail the concepts regulators and other relevant features of each financial product |
| CO5 | To create an in depth knowledge on financial planning process |
| CO6 | To Develop own personal financial plan |

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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 | 2 | 10 |  |  | 10 |  | 22 |
| CO3 | 12 | 20 |  |  |  |  | 32 |
| CO4 | 2 | 20 |  | 10 |  |  | 32 |
| CO5 |  | 22 | 10 |  |  |  | 32 |
| CO6 |  | 10 |  | 10 | 10 |  | 30 |
|  | | | | | | | **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** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Describe the term management. | | CO1 | U | | 2 |
| 2. | List few important characteristics of planning. | | CO2 | R | | 2 |
| 3. | Summarize staff authority. | | CO3 | U | | 2 |
| 4. | Interpret the term Motivation in management. | | CO4 | R | | 2 |
| 5. | Generalize the term productivity in the context of management. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Infer a detailed note on management as science or art. | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Explain the types of decision making in a detailed manner. | | CO2 | | U | 10 |
| 8. | Write the significance of planning in management and explain its types. | | CO3 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Define departmentation and mention the differences in centralization and decentralization, | | CO4 | | R | 10 |
| 10. | Explain Maslow’s Need Hierarchy theory. | | CO5 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Explain the importance of control and mention the steps involved in controlling process. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | a. | Write the functions of management. | CO1 | | A | 10 |
|  | b. | Summarize the social responsibilities and functions of managers in detail. | U | 10 |
|  |  |  |  | |  |  |
| 13. |  | Interpret the statement with a proper justification, “Planning is an intellectual process, the conscious determination of course of action, the basing of decision on the purpose, facts and considered estimates”, also mention the steps that are involved in planning process. | CO2 | | An | 20 |
|  |  |  |  | |  |  |
| 14. |  | State the features of good organization structure, and mention the advantages and disadvantages of line organization structure. | CO3 | | R | 20 |
|  |  |  |  | |  |  |
| 15. |  | Infer the qualities of effective leaders and highlight the details for a leadership style. | CO4 | | A | 20 |
|  |  |  |  | |  |  |
| 16. |  | Justify the measures of productivity in detail and the various factors affecting productivity. | CO5 | | E | 20 |

|  |  |
| --- | --- |
|  | **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 social problems. |
| CO4 | To analyze the complexities associated with management of resources in the organization 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 decision. |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 12 | 10 | 10 |  |  | 32 |
| CO2 | 2 | 10 |  | 20 |  |  | 32 |
| CO3 | 20 | 2 | 10 |  |  |  | 32 |
| CO4 | 12 |  | 20 |  |  |  | 32 |
| CO5 |  | 2 | 10 |  | 20 |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **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)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Mention any two objectives of business. | | | CO1 | | R | | 2 |
| 2. | Write a note on "sole proprietorship" and provide an example. | | | CO2 | | U | | 2 |
| 3. | Differentiate between a public company and a private company. | | | CO4 | | An | | 2 |
| 4. | Differentiate short term finance and long term finance. | | | CO5 | | An | | 2 |
| 5. | Write a short note on SEBI. | | | CO6 | | E | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Discuss the nature and objectives of business. | | | CO1 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Explain the key features of a sole proprietorship as a form of business organization. Discuss the advantages and disadvantages of this structure for entrepreneurs. | | | CO2 | | U | | 10 |
| 8. | Explain the key characteristics of a partnership firm, and how do they contribute to its success or challenges. Provide examples to support your analysis. | | | CO3 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Explain the concept of a joint stock company and its significance in modern business. Discuss how this form of business organization allows for the efficient mobilization of capital. | | | CO4 | | R | | 10 |
| 10. | Explain the concept of long-term financing and its role. | | | CO5 | | E | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Analyze the benefits and challenges of going public and listing a company's shares on a stock exchange. | | | CO6 | | An | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Explain various functions of business in detail. | CO1 | | R | | 10 | |
| b. | Explain in detail, various social responsibility of a business. | CO1 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Explain the different kinds of partnership in detail. | CO2 | | R | | 10 | |
| b. | Discuss the advantages and disadvantages of cooperative societies as a form of business organization. | CO2 | | E | | 10 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Explain the role of the Memorandum of Association (MOA) in the formation of a company. Discuss its key components, including objectives, registered office address, and capital structure. | CO3 | | U | | 10 | |
| b. | Analyze the Articles of Association (AOA) and their significance in the corporate structure. Describe the content and purpose of the AOA, including how it regulates internal company affairs. | CO3 | | An | | 10 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Discuss the importance of short-term financing for businesses. Explain the various short-term financing options, such as trade credit, bank loans, and commercial paper, and their relevance in addressing working capital needs. | CO4 | | E | | 10 | |
| b. | Write an essay that provides an overview of shares and debentures, explaining their fundamental differences and the roles they play in corporate finance. | CO4 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Explain the concept of a mutual fund and its role in investment management. Discuss the advantages of mutual funds for individual investors. | CO5 | | R | | 10 | |
| b. | Summarize an essay on the key functions and responsibilities of SEBI in regulating stock exchanges in India. Discuss its role in ensuring transparency, investor protection, and market integrity. | CO6 | | U | | 10 | |
|  |  |  |  | |  | |  | |

**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 Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 22 | 10 |  |  |  |  | 32 |
| CO2 | 10 | 12 |  |  | 10 |  | 32 |
| CO3 |  | 10 |  | 20 |  |  | 30 |
| CO4 | 10 | 10 |  | 2 | 10 |  | 32 |
| CO5 | 10 |  |  | 2 | 10 |  | 22 |
| CO6 |  | 10 |  | 10 | 2 |  | 22 |
|  | | | | | | | **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 |

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|  | **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** |



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| **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 macro economics. | | CO1 | R | 2 |
| 2. | Write short note on law of demand. | | CO2 | U | 2 |
| 3. | Discuss the term local market. | | CO3 | U | 2 |
| 4. | What do you mean by skimming price? | | CO4 | R | 2 |
| 5. | Make an outline about national income. | | CO5 | An | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Briefly explain the various nature of managerial economics. | | CO1 | R | 10 |
| **(OR)** | | | | | |
| 7. | Determine the term demand forecasting and clearly explain the demand forecasting techniques. | | CO2 | U | 10 |
| 8. | Evaluate the concept monopoly and write its features in detail. | | CO3 | E | 10 |
| **(OR)** | | | | | |
| 9. | Discuss the cost concept and make a clear draft on its various types of cost. | | 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 phases of business cycle | | CO6 | C | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Bring out the fundamental concepts of managerial economics. | CO1 | U | 10 |
|  | b. | Write the important difference between micro economics and macroeconomics. | CO1 | R | 10 |
|  |  |  |  |  |  |
| 13. | a. | Define law of demand and make a clear picture about demand schedule, demand curve and the market demand schedule in brief. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. | a. | Examine the concept market structure and its form of market structure. | CO3 | E | 10 |
|  | b. | Summarize the whole concept of oligopoly and explain its types. | CO3 | U | 10 |
|  |  |  |  |  |  |
| 15. | a. | Critically evaluate the concept pricing and explain the steps in pricing a new product and also explain the types of pricing. | CO4 | E | 20 |
|  |  |  |  |  |  |
| 16. | a. | Analyze the term national income and write in detail about its objectives. | CO5 | An | 10 |
|  | b. | Make an outline on the importance of 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 | - | 12 | 20 | - | - | - | 32 |
| CO3 | - | 12 | - | - | 20 | - | 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 is organizational behavior? | | | CO1 | | R | | 2 |
| 2. | What do you mean by informal group? | | | CO2 | | U | | 2 |
| 3. | What are the consequences of organizational conflict? | | | CO4 | | R | | 2 |
| 4. | What are the primary objectives of Human Resource management? | | | CO5 | | An | | 2 |
| 5. | Write a short note on recruitment. | | | CO6 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | What is organizational behavior and why is it important? | | | CO2 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | What are the factors that influence group behavior in organizations? | | | CO1 | | R | | 10 |
| 8. | What is organizational conflict? List down the common causes of organizational conflict? | | | CO3 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 9. | What is the role of Human Resource management in organizational behavior? | | | CO4 | | E | | 10 |
| 10. | What are some best practices for effective recruitment and selection? | | | CO5 | | E | | 10 |
| **(OR)** | | | | | | | | |
| 11. | How can manager effectively motivate employees? | | | CO6 | | R | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Explain the role of managers in organizational behavior? Discuss the impact of communication on organizational behavior and how it can be improved. | CO1 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Discuss the role of group dynamics in organizational behaviour and how they can be managed to enhance performance and productivity. | CO2 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | What is organizational conflict and what are the different types of organizational conflict and how can conflict be managed effectively? | CO4 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Explain in detail the feature, objectives and functions of Human Resource management. | CO5 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | What are the key components of a selection process, and how can organizations ensure that they are selecting the right candidates? | CO6 | | A | | 20 | |
|  |  |  |  | |  | |  | |

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

|  |  |
| --- | --- |
|  | **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 | 32 |  |  |  |  |  | 32 |
| CO2 |  | 32 |  |  |  |  | 32 |
| CO3 |  |  | 10 |  |  |  | 10 |
| CO4 | 2 |  |  |  | 30 |  | 32 |
| CO5 |  |  |  | 22 | 10 |  | 32 |
| CO6 | 12 |  | 20 |  |  |  | 32 |
|  | | | | | | | **170** |



|  |  |  |  |
| --- | --- | --- | --- |
| **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. | State the three kinds of accounts and narrate the rules governing debiting and crediting of those accounts. | | | CO1 | | R | | 2 |
| 2. | State about double entry system. | | | CO1 | | U | | 2 |
| 3. | Explain errors. | | | CO2 | | A | | 2 |
| 4. | Define analyse bank recociliation statement. | | | CO3 | | R | | 2 |
| 5. | Describe criticise final accounts. | | | CO5 | | U | | 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. | | | CO3 | | An | | 10 |
| 8. | Write a short note on :  a. Going concern concept  b. Money measurement concept  c. Cost concept  d. Dual aspect concept | | | CO6 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Explain the objectives of the subsidiary book system. | | | CO4 | | U | | 10 |
| 10. | Demonstrate the following transactions, pass journal entries for the month of January, 2018.  Paid salaries by cash                    5,000   Paid Lipton & Co. by cheque for the purchases Rs 2000  Bought furniture by cash                       4,000  Paid electricity charges by cash                       1,000  Bank paid insurance premium on furniture as per standing instructions        300 | | | CO3 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Compose From the following particulars prepare Bank reconciliation statement of Arun Ltd. as on 31st March, 2021:   1. Balance as per Pass Book was Rs. 14,000. 2. Bank collected a cheque of Rs. 500 on behalf of Arun Ltd. but forgot to record it in the Pass Book. 3. Bank deposits a cash deposit of Rs. 2,589 as Rs. 2,598. 4. The payment of a cheque of Rs. 700 was recorded twice in the Pass Book. 5. Dividend collected by bank Rs. 450. 6. Bank charges Rs. 250 debited by the bank. | | | CO4 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Journalise the following transactions of M/s Radha & Sons.   |  |  |  | | --- | --- | --- | | 2023 Jan 1 | Business started with ₹2,50,000 and cash deposited with Bank | 1,50,000 | | Jan 3 | Purchased machinery on credit from Rangan | 50,000 | | Jan 6 | Bought furniture from Ramesh for Cash | 25,000 | | Jan 12 | Goods sold to Yesodha | 22,500 | | Jan 13 | Goods returned by Yesodha | 2,500 | | Jan 15 | Goods sold for Cash | 50,000 | | Jan 17 | Bought goods for cash | 25,000 | | Jan 20 | Cash received from Yesodha | 10,000 | | Jan 21 | Cash paid to Ramola | 20,000 | | Jan 25 | Cash withdrawn from bank | 50,000 | | Jan 29 | Paid advertisement expenses | 12,500 | | Jan 30 | Bought Office stationery for cash | 5,000 | | Jan 31 | Cash withdrawn from bank for personal use of the proprietor | 6,250 | | Jan 31 | Paid Salaries | 15,000 | | Jan 31 | Paid Rent | 2,500 | | CO1 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Explain users and limitations of accounting. | CO2 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Record the transactions shown below in a single column cash book and post to the ledger.  For the year 2022, the transactions are as follows:   * **Sep. 01:** Cash in hand (balance b/d) $2,327 * **Sep. 02:** Paid salaries for August $1,500 * **Sep. 05:** Cash received from S & Co. $1,360 * **Sep. 06:** Purchased [**merchandise**](https://learn.financestrategists.com/finance-terms/goods-or-merchandise/) for cash $ 700 * **Sep. 07:** [**Cash sales**](https://learn.financestrategists.com/finance-terms/cash-sales/) for the first week $2,350 * **Sep. 10:** Paid cash for office furniture $1,540 * **Sep. 12:** Purchased stationery for cash $85 * **Sep. 15:** Cash sales for the second week $4,500 * **Sep. 17:** Cash paid to A & Co. $890 * **Sep. 20:** Purchased merchandise for cash $1,230 * **Sep. 21:** Cash sales for the third week $1,200 * **Sep. 24:** Cash received from S & Co. $1,200 * **Sep. 28:** Paid office rent $800 * **Sep. 30:** Cash sales for the last week $3,600 | CO6 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Following are some accounting errors.  Rectify them by making journal entries  : (i) Sales for Rs.20000 made to Malvika was not entered in the Sales Book.  (ii) Salary of Rs.7500 paid to Accountant Raman was debited to his personal account  (iii) Old furniture sold for Rs.2800 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.50000 paid to the creditor Atulya Ghosh was debited to Praful Ghosh’s A/c | CO5 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Explain in detail about GAAP and IFRS. | CO5 | | C | | 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 | 2 | - | - | 20 | - | 34 |
| CO2 | - | - | 2 | 20 | - | - | 22 |
| CO3 | 2 | 10 | - | 10 | - | - | 22 |
| CO4 | - | 20 | - | - | - | - | 20 |
| CO5 | - | 22 | - | - | - | 20 | 42 |
| CO6 | - | 10 | 20 | - | - | - | 30 |
|  | | | | | | | **170** |



|  |  |  |  |
| --- | --- | --- | --- |
| **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)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | List down two essential elements of a valid contract. | | | CO1 | | U | | 2 |
| 2. | State the meaning of guarantee. | | | CO2 | | R | | 2 |
| 3. | Discuss the term warranty. | | | 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. | Define contract. Explain the kinds of contract. | | | CO1 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Bring out the differences between bailment and pledge. | | | CO2 | | U | | 10 |
| 8. | Write a brief note on termination of agency. | | | CO3 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Discuss the rights and duties of Unpaid seller. | | | CO4 | | U | | 10 |
| 10. | Differentiate the concept of sale and agreement to sell. | | | CO5 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 11. | A and B are friends. B treats A during A’s illness but does not accepts payment from A for the treatment and A promises B’s son X to pay him Rs.1,000. A being poor is unable to pay. X sues A for the money can X recover. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | “All contracts are agreements but not all agreements are contracts”. Explain the essentials of contract. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Explain the Duties and rights of bailor and bailee. | CO2 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Discuss the concept of crossing and the types of kinds in crossing of a cheque. | CO3 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Explain the rights and duties of consumer. | CO4 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Briefly discuss about the consumer protection act. | 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 Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **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** |



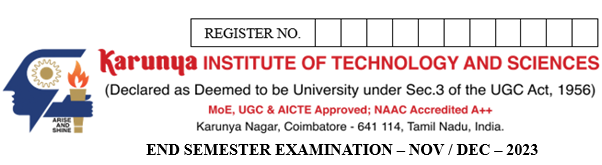
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| --- | --- | --- | --- |
| **Course Code** | **21BB2009** | **Duration** | **3hrs** |
| **Course Name** | **COST ACCOUNTING** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Distinguish between cost and expense. | | | CO1 | | An | | 2 |
| 2. | Briefly explain FIFO method of pricing material issues. | | | CO2 | | U | | 2 |
| 3. | Explain Abnormal Idle time. | | | CO3 | | U | | 2 |
| 4. | Narrate the steps in distribution of overhead. | | | CO4 | | R | | 2 |
| 5. | Define Activity Based Costing. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Explain various methods of costing. | | | CO1 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | A company provides the following data related to material usage.   |  |  | | --- | --- | | Maximum consumption | 12,000 units per week | | Minimum consumption | 4, 000 units per week | | Normal consumption | 8,000 units per week | | Reorder quantity | 48,000 units | | Reorder period | Minimum 4 weeks  Maximum 6 weeks |   Calculate   1. Re-order level 2. Minimum level 3. Maximum level 4. Average stock level | | | CO2 | | A | | 10 |
| 8. | |  |  |  | | --- | --- | --- | | Standard time | Time rate | Time taken | | 20 hours | ₹ 2 per hour | 15 hours |   From the above information calculate  (i) the earning and (ii) effective earning under  a) Rowan plan and  b) Halsey plan | | | CO3 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | A Manufacturing company has 2 production departments X and Y and 3 Service departments Time keeping, Stores and Maintenance. The departmental summary showed the following expenses for October 2001.   |  |  | | --- | --- | | **Production Departments** | **Amount ₹** | | Department X | 16,000 | | Department Y | 10,000 | | **Service Departments** |  | | Time Keeping | 4,000 | | Stores | 5,000 | | Maintenance | 3,000 | | Total | **38,000** |   The other information are:   |  |  |  | | --- | --- | --- | | **Particulars** | **Production Dept X** | **Production Dept Y** | | No.of employees | 40 | 30 | | No. of stores requisitions | 24 | 20 | | Machine hours | 2400 | 16000 |   Apportion the cost of various service departments to the production departments. | | | CO4 | | A | | 10 |
| 10. | Write a note on traditional approach of distribution of indirect costs to the products and its problems. | | | CO5 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Explain the various phases of life cycle of a product and associated costs. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Prepare a cost sheet of the following data relating to the manufacture of Jeans:   |  |  | | --- | --- | | **Particulars** | **Amount ₹** | | Direct materials | 20,000 | | Direct labour | 8,000 | | Indirect labour (in factory) | 2,500 | | Supervision costs (in factory) | 1,000 | | Factory premises rent | 1,600 | | Factory lighting | 600 | | Oil for machines | 100 | | Depreciation of machines | 500 | | Office overheads | 8,000 | | Office salaries | 2,000 | | Misc. office expenses | 1,000 | | Selling and distribution overheads | 6,000 |   Note: A profit margin of 20% on the total cost of goods is expected on the sale of Jeans | CO1 | | A | | 10 | |
|  | b. | Explain the classification of cost into fixed and variable costs. | CO1 | | U | | 10 | |
| 13 | a. | |  |  | | --- | --- | | Quarterly Consumption | 2000 kg | | Cost of placing one order | ₹ 50 | | Cost per unit | ₹ 40 | | Storage and carrying cost | 8 % of inventory |   **Required :** Calculate  1. EOQ  2. No of orders to be placed in one quarter | CO2 | | A | | 5 | |
| . | b. | The following transaction took place in respect of a material item   |  |  |  |  | | --- | --- | --- | --- | | Date | Receipt | Price | Issues (units) | | March 2 | 200 units | 2.00 |  | | March 10 | 300 units | 2.40 |  | | March 15 |  |  | 250 units | | March 18 | 250 units | 2.60 |  | | March 20 |  |  | 200 units |   **Required** :  Prepare stores ledger using   1. Simple average rate method and 2. Weighted average rate method | CO2 | | A | | 15 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Write note on the following  (i) Causes for labour idle time ; (ii) Treatment of idle time ; and  (ii) Control of idle time | CO3 | | U | | 10 | |
|  | b. | Describe the requisites of a satisfactory labour remuneration | CO3 | | U | | 10 | |
|  |  |  |  | |  | |  | |
| 15. | a | AM Company has three production departments P, Q and R and two service departments S and T. The following figures are extracted from the records of the company   |  |  |  |  | | --- | --- | --- | --- | |  | ₹ |  | ₹ | | Rent and taxes | 10,000 | General lighting | 1,200 | | Indirect wages | 3,000 | Power | 3,000 | | Depreciation on machinery | 20,000 | Sundries | 20,000 |   The following further details are available   |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  | TOTAL | P | Q | R | S | T | | Floor space sq.f.t | 10,000 | 2,000 | 2,500 | 3,000 | 2,000 | 500 | | Light points (Nos) | 60 | 10 | 15 | 20 | 10 | 5 | | Direct wages ₹ | 20,000 | 6,000 | 4,000 | 6,000 | 3,000 | 1,000 | | HP of machines | 150 | 60 | 30 | 50 | 10 | - | | Value of machines ₹ | 2,50,000 | 60,000 | 80,000 | 1,00,000 | 5,000 | 5,000 |   **Required :**  Apportion the costs to various departments on the most equitable basis. | CO4 | | A | | 15 | |
|  | b. | Differentiate between apportionment and absorption of overhead. | CO4 | | An | | 5 | |
|  |  |  |  | |  | |  | |
| 16. |  | A company in manufacturing two products A and B. It has incurred overheads of ₹ 20,00,000 during a particular year. The various activities and related volume of cost driver are given below   |  |  |  |  | | --- | --- | --- | --- | | **Activity** | **Activity**  **cost pool ₹** | **Cost driver** | **Cost driver**  **volume** | | Engineering | 1,25,000 | Engineering hours | 12,500 | | Set ups | 3,00,000 | No of set ups | 300 | | Machine operation | 15,00,000 | Machine hours | 1,50,000 | | Packing | 75,000 | No of packing orders | 15,000 | | TOTAL | 20,00,000 |  |  |   The following operating data pertaining to each of its products  Budgeted Production : Product A - 5,000 units  Product B – 20,000 units   |  |  |  |  | | --- | --- | --- | --- | | Activity cost driver | Product A | Product B | Total | | Engineering hours | 5,000 | 7,500 | 12,500 | | No of set ups | 200 | 100 | 300 | | Machine hours | 50,000 | 1,00,000 | 1,50,000 | | No of packing orders | 5,000 | 10,000 | 15,000 |   **Required :** Allocate the overhead to the products using Activity Based Costing | CO6 | | A | | 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 |
| CO3 | To Evaluate the 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 |

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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 | - | 2 | 30 | - | - | - | 32 |
| CO3 | - | 32 | - | - | - | - | 32 |
| CO4 | 2 | - | 25 | 5 | - | - | 32 |
| CO5 | 2 | 10 | - | - | - | - | 12 |
| 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)**  **(Answer all the Questions)** | | | | | |
| 1. | Define the Euro pay Mastercard Visa (EMV) technology. | | CO1 | R | 2 |
| 2. | Explain the concept of digital banking. | | CO2 | U | 2 |
| 3. | List two benefits of digital banking for customers. | | CO3 | R | 2 |
| 4. | Define E-Cheque. | | CO4 | R | 2 |
| 5. | Describe the encryption process in E-Banking. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | **Discuss how E-Banking has transformed traditional banking practices and customer interactions.** | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Evaluate the limitations of E-Banking, considering the challenges it faces. | | CO2 | E | 10 |
| 8. | Explain the concept of Aadhar Enabled Payment System (AEPS) and its significance in promoting financial inclusion. | | CO3 | U | 10 |
| **(OR)** | | | | | |
| 9. | Discuss the advantages and limitations of KIOSK banking. | | CO4 | U | 10 |
| 10. | Explain the advantages and disadvantages of Mobile banking in India. | | CO5 | U | 10 |
| **(OR)** | | | | | |
| 11. | **Examine the role of the Reserve Bank of India (RBI) in addressing security issues in electronic banking.** | | CO6 | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | **Explain the various features of ATMs and their significance in modern banking.** | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | **Discuss the key product features and advantages of online banking for both customers and banks.** | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Describe the E-Cheque system in detail, including its working mechanism and benefits for both banks and customers | CO3 | R | 20 |
|  |  |  |  |  |  |
| 15. |  | Describe the mode of digital payments in India. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 16. |  | Examine the various types of cybercrimes that can affect E-Banking. | CO6 | E | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **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 Taxonomy** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 30 |  |  |  |  | 32 |
| CO2 | 20 | 22 |  |  | 10 |  | 42 |
| CO3 | 22 | 10 |  |  |  |  | 32 |
| CO4 | 12 | 10 |  |  |  |  | 22 |
| CO5 |  | 12 |  |  |  |  | 12 |
| CO6 |  |  |  |  | 30 |  | 30 |
|  | | | | | | | **170** |



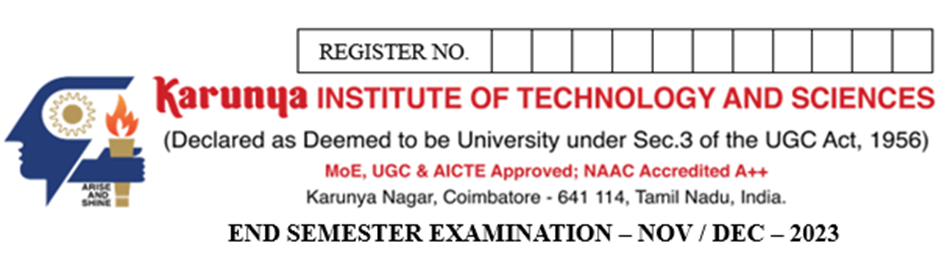
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| --- | --- | --- | --- |
| **Course Code** | **21BB2011** | **Duration** | **3hrs** |
| **Course Name** | **INCOME TAX** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define residential status and explain its basic and additional conditions. | | | CO1 | | R | | 2 |
| 2. | Define Indian income and explain its conditions. | | | CO2 | | R | | 2 |
| 3. | Explain the conditions of gratuity. | | | CO3 | | U | | 2 |
| 4. | State the proforma of let out house property. | | | CO4 | | AN | | 2 |
| 5. | Define HRA and explain its conditions. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Mr. Ramesh is a citizen of India comes to India on 20-3-2022. On 01-09-2022, he left India and went to Nepal on a business trip. Again, he comes back to India on 10-03-2023 on a visit. Determine his residential status for the Assessment Year 2023-24, if his taxable Indian income for the previous year is 18,00,000 and he was in India for 1108 days during 4 P.Y. preceding the P.Y. | | | CO1 | | AN | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Mr. Prakash a foreigner, came to India from Poland for the first time on 1.4.2016. He stayed here continuously for 3 years and went to France on 1.4.2019. He however returned to India on 1.7.2019 and went to Poland on 1.12.2020. He again came back to India on 25.1.2023 on a service in India. What is his residential status for the A.Y. 2023-24. | | | CO2 | | AN | | 10 |
| 8. | Mrs. Rekha furnishes the following details of her income for the previous year 2022-23.   1. Income accrued in America but received in India 19,000. 2. Interest on UK Govt. Securities 1/3 of which received in India, 15,000. 3. Salary income received in India for services rendered in Germany 28,000. 4. Income from agriculture in Bangladesh received and spend there only 16,000. 5. Income from profession in China received there. The profession was set up in India 12,000. 6. Income accrued in India but received in China 14,000. 7. Income earned outside India in preceding years but remitted in India during previous years 36,000. 8. Gift in foreign currency from a relative received in India 10,000.   Compute the total income of Rekha for the A.Y. 2023-24 if she is - (1) Resident (ii) Not ordinarily resident and (iii) nonresident. | | | CO3 | | AN | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Mrs. Kalpana Chawla (resident) an employee of Central Govt. in Bengaluru submits the following information. Compute her net salary for the A.Y. 2023-24.   1. Basic Salary 40,000 per month 2. DA 30% of Basic (60% enters into all retirement benefits) 3. HRA 3,500 per month 4. Annual bonus 15,000 5. Entertainment allowance 15,000 6. Rent paid by the Kalpana is Rs. 72,000 p.a. | | | CO4 | | A | | 10 |
| 10. | Mr. Manik purchased a plot in 2004-05 for 2,00,000. It was sold on 15-1-2023 for 20,00,000 and he paid 3,00,000 as brokerage charges. He invested 1,00,000 in NHAI bonds and 2,10,000 in bonds issued by Rural Electrification Corporation Ltd. Compute his taxable capital gain, if CIIS: 2004-05-113; 2022-23=331. | | | CO5 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Explain the different types of provident fund and its tax treatments. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Following are the particulars provided by Joseph relevant to the P.Y. 2022-23. Compute his Gross Total Income based on different residential status.   1. Royalty received outside India from the Govt. of India 17,000. 2. Technical fees received from A Ltd. (Indian Co.,) Germany for advice given by him in respect of a project situated in Iran 1,17,000. 3. Income from a business situated in Srilanka (goods are sold in Sri Lanka, Sale consideration is received in Sri Lanka but business is controlled and managed from India) 2,17,000. 4. Income earned from a business in Uganda, the business is controlled from Delhi (15,000 is received in India) 65,000. 5. Pension (computed) from the Govt. of India for the service rendered in Rangoon and received in Rangoon 18,000. 6. Profit from a business in Goa, the business is wholly controlled and managed from Portugal and the whole profits are received in France, 75,000. 7. Cash gifts received in India from a relative in USA 40,000. 8. Income from agriculture in Indonesia, 1,00,000. 50% of the income is received in India? 50,000 and the balance is received and used for Son's education in London. | CO1 | | AN | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Smt. Savita, an employee of Hindustan lever Ltd. Delhi received the following incomes during the year ending 31-03-2023.   1. Basic Salary up to 31-08-2022 Rs.12,000 p.m. and there afterwards 12,500p.m. 2. Dearness pays 30,000 P.a. 3. Dearness allowance 15,000 p.a. (it does not enter into retirement benefits) 4. Children education allowance 250 p.m. for one child. 5. Reimbursement of medical expenses 6,500 (Treatment was taken in private hospital) 6. Smt. Savita has been provided with rent free flat at Delhi (Rent paid by the Company 80,000 p.a.) 7. Smt. Savita has been provided with rent free flat at Delhi (Rent paid by the Company. 8. Interest free loan for purchasing home appliances 1,20,000 (Date of loan borrowed 1-4-2022 and assume SBI lending rate for similar loan on 1-4-2022@12% p.a.).   Determine salary income of Smt. Savita for the Assessment Year 2023-24 assuming that she paid \*200 p.m. as professional tax. | CO2 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | |  |  |  |  | | --- | --- | --- | --- | | Particulars | Unit 1 | Unit 2 | Unit 3 | | Fair rent  Rent received  Municipal Taxes paid  Municipal taxes due but not paid  Land revenue paid  Land revenue due but not yet paid  Repair expenses  Nature of occupation | 30,000  -  1,500  1,500  -  600  1,200  Occupied for residence | 30,000  36,000  2,500  2,500  –  600  1,200  Let out for residence | 30,000  -  3,000  -  600  -  1,200  Used for own business |   Mr. Viswas (resident) owns a building consisting of 3 identical and independent unit the construction of which completed in 1.4.2022. The building was occupied from 1.4.2022 onwards. The particular pertaining to the 3 units for the year ended 31.3.2023 are given below:  On 1.4.2021 Mr. Viswas had borrowed a sum of 2,50,000 bearing interest at 12% p.a. for the construction of this building. The total cost of construction of the building was 6,00,000. The business income of Mr. Viswas for the year ended 31.3.2023 is 1,05,000. Compute the Gross total income of Mr. Viswas for the A.Y. 2023-24. (Ignore Alternative Tax Regime under Section 115BAC). | CO3 | | AN | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Mr. Prasanna sold his residential house on 1-1-2023 for 35,06,000 which he had purchased in 2001-02 for 2,00,000. He spent 6,000 for sale of the house. He also spent 1,50,000 on the construction of new house and deposited 1,00,000 under capital gains account scheme on 28-3-2023. The CII for 2001-02 and 2022-23 are 100 and 331 respectively. Compute taxable capital gains for the Assessment Year 2023-24. | CO4 | | A | | 10 | |
|  | b. | From the following receipts and payments of Mr. Devesh (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 28,000,  Winnings from horse race 1,000,  Winnings from Rajasthan State Lottery 3,000,  Winnings from horse race 49,000,  Winnings from cross word puzzle 2,500,  Gift received from a friend in London 1,00,000,  Winnings from card games 2,500,  Purchase of lottery tickets 3,000 and payments for betting’s in horse race 6,000,  Winnings from camel race 30,000 | CO5 | | A | | 10 | |
|  |  |  |  | |  | |  | |
| 16. | a. | State the proforma of short term and long-term capital gains and explain exemption U/S 54 to 54F. | CO6 | | 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 Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | - | - | 30 | - | - | 32 |
| CO2 | 2 | - | 20 | 10 | - | - | 32 |
| CO3 | - | 2 | - | 30 | - | - | 32 |
| CO4 | - | - | 20 | 2 | - | - | 22 |
| CO5 | 2 | - | 20 | - | - | - | 22 |
| CO6 | 20 | 10 | - | - | - | - | 30 |
|  | | | | | | | **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. | List the objectives of research. | | CO1 | U | 2 |
| 2. | State the various sources of obtaining data for the research problem. | | CO2 | R | 2 |
| 3. | What are the causes of sampling errors? | | CO3 | U | 2 |
| 4. | Define coding and decoding of data. | | CO4 | R | 2 |
| 5. | Define research report. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Examine the Research design. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Explain case study method of Research. | | CO2 | U | 10 |
| 8. | Analyze the factors influencing the size of sample. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Assess hypotheses testing and its Interpretations in Research process. | | CO4 | E | 10 |
| 10. | Evaluate the applications of computers in Research. | | CO5 | E | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Summarize the layout of a research report. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Analyze the steps involved in a research process. | CO2 | An | 20 |
|  |  |  |  |  |  |
| 13. |  | Illustrate the quantitative and qualitative research. | CO3 | App | 20 |
|  |  |  |  |  |  |
| 14. |  | Assess the techniques involved in selecting a research problem. | CO4 | E | 20 |
|  |  |  |  |  |  |
| 15. |  | Examine various methods of visual aids for presentation of data. | CO5 | An | 20 |
|  |  |  |  |  |  |
| 16. |  | Explain the steps that are involved in writing a research report. | CO6 | U | 20 |

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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 | 2 | 10 | - | 20 | - | - | 32 |
| CO3 | - | 2 | 20 | 10 | - | - | 32 |
| CO4 | 2 | - | - | - | 30 | - | 32 |
| CO5 | 2 | - | - | 20 | 10 | - | 32 |
| CO6 | - | 30 | - | - | - | - | 30 |
|  | 6 | 44 | 20 | 60 | 40 | - | **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)**  **(Answer all the Questions)** | | | | | | | |
| 1. | | What is Inbound Marketing? | | | CO1 | U | 2 |
| 2. | | Write a short note on REAN Model. | | | CO2 | R | 2 |
| 3. | | What is meant by display Marketing? | | | CO3 | U | 2 |
| 4. | | Define Social Media Marketing. | | | CO4 | R | 2 |
| 5. | | What is cluttered marketing? | | | CO6 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | | Compare and contrast digital marketing with traditional marketing. Highlight three key advantages and three challenges faced by businesses adopting digital marketing strategies. | | | CO1 | E | 10 |
| **(OR)** | | | | | | | |
| 7. | | Describe the importance of social media in a digital marketing strategy. Provide examples of how businesses can use different social media platforms to build brand awareness and customer loyalty. | | | CO2 | U | 10 |
| 8. | | Discuss the concept of influencer marketing in digital marketing. Provide insights into how influencer collaborations can benefit brands and the potential challenges they may face. | | | CO3 | R | 10 |
| **(OR)** | | | | | | | |
| 9. | | Discuss the role of content marketing in digital marketing strategy. How can businesses create and distribute high-quality content to engage their target audience and achieve their marketing goals? | | | CO4 | R | 10 |
| 10. | | Examine the significance of email marketing as a direct communication channel, discussing its advantages and potential challenges. | | | CO5 | U | 10 |
| **(OR)** | | | | | | | |
| 11. | | Explain the future trends in digital marketing. | | | CO6 | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | a. | | Write a note on digital marketing and explain its significance in today's business environment. | | CO1 | R | 10 |
| b. | | Elaborate on three key components or platforms used in digital marketing and provide an example of how each can be effectively utilized for brand promotion. | | CO1 | E | 10 |
|  |  | |  | |  |  |  |
| 13. | a. | | Discuss the challenges and opportunities of international digital marketing. Explain how businesses can adapt their strategies when entering new global markets. | | CO2 | R | 10 |
| b. | | Explain the POEM framework. | | CO2 | U | 10 |
|  |  | |  | |  |  |  |
| 14. | a. | | Examine the advantages and disadvantages of influencer-generated content, considering factors such as creativity, brand integration, and potential challenges in maintaining brand consistency. | | CO3 | An | 10 |
| b. | | Explore the impact of visual storytelling in content marketing, discussing both the advantages and disadvantages of relying on images and videos to convey brand messages. | | CO3 | R | 10 |
|  |  | |  | |  |  |  |
| 15. | a. | | Explain the fundamentals of display advertising, including the different ad formats and targeting options. | | CO4 | U | 10 |
| b. | | Discuss the advantages and challenges associated with Email Marketing and provide insights into how advertisers can optimize their Email Marketing campaigns for better results." | | CO4 | E | 10 |
|  |  | |  | |  |  |  |
| 16. | a. | | Discuss the strategies and challenges in a cluttered market. | | CO5 | U | 10 |
| b. | | Explain web analytics. State the importance and impact of web analytics in digital marketing. | | CO6 | R | 10 |

**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 Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 10 | 2 |  |  | 20 |  | 32 |
| CO2 | 12 | 20 |  |  |  |  | 32 |
| CO3 | 20 | 2 |  | 10 |  |  | 32 |
| CO4 | 12 | 10 |  |  | 10 |  | 32 |
| CO5 |  | 20 |  |  |  |  | 20 |
| CO6 | 20 | 2 |  |  |  |  | 22 |
|  | | | | | | | **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 “Anti-dumping duty”. | | | CO1 | | R | | 2 |
| 2. | What is Non cognizable offence? | | | CO1 | | R | | 2 |
| 3. | Define output tax supply. | | | CO1 | | R | | 2 |
| 4. | Write a note on Input tax credit. | | | CO1 | | R | | 2 |
| 5. | Define Outward supply. | | | CO1 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Briefly explain the term “Electronic cash ledger”. | | | 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. | LIR Pvt. Ltd. has provided the following particulars relating to goods sold by it to ZIR Pvt. Ltd.  List price of the goods (exclusive of taxes and discounts) Rs.60,000.  Tax levied by Municipal Authority on the sale of such goods Rs.6,000.  CGST and SGST chargeable on the goods. Rs.11,440.  Packing charges (not included in price above) Rs.2,000  LIR Pvt. Ltd. received Rs.3000 as a subsidy from a NGO goods on sale of such goods. The price of Rs.60,000 of the goods is after considering such subsidy LIR Ltd. offers 4% discount on the list price of the goods which is recorded in the invoice for the goods.  Determine the value of taxable supply made by LIR Pvt.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 about various offenses and penalties in customs duty. | CO6 | | R | | 10 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Mr. Henri, 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. Henri 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. Henri during the tax period. Make suitable assumption as required. | CO3 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Explain the exemptions from construction and government related services. | CO4 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | List and explain the various returns required to be filed under GST. | 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 | 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. | Write a short note on Management Accounting. | | CO1 | | U | | 2 | |
| 2. | List out the causes for changes in working capital. | | CO2 | | R | | 2 | |
| 3. | Write down the liquidity ratios and their formulae. | | CO3 | | R | | 2 | |
| 4. | Calculate the sales to be made to earn profit of Rs.1,40,000 from the following data  Selling Price = ₹ 100 ; Variable Cost = ₹ 60 ; Fixed Cost = ₹ 4,40,000 | | CO4 | | A | | 2 | |
| 5. | Define Fixed Budget. | | CO5 | | R | | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Bring out the differences between Management Accounting and Financial Accounting. | | CO1 | | AN | | 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 Jay Ltd.   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **LIABILTIES** | **2019 ₹** | **2020 ₹** | **ASSETS** | **2019 ₹** | **2020 ₹** | | 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 | | Share Capital | 9,00,000 | 10,50,000 | Land | 4,00,000 | 3,40,000 | | | CO3 | | A | | 10 | |
| **(OR)** | | | | | | | | |
| 9. | Prepare comparative Income Statement of ABC Ltd for the year ended 31st March 2019 and 31st March 2020.   |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | Particulars | **2019 ₹** | **2020 ₹** |  | **Particulars** | **2019 ₹** | **2020 ₹** | | To Cost of Goods Sold | 13,00,000 | 14,50,000 |  | By Sales | 21,50,000 | 25,00,000 | | To Operating Expenses |  |  |  |  |  |  | | Administrative Expenses | 2,10,000 | 1,80,000 |  |  |  |  | | Selling Expenses | 1,90,000 | 2,50,000 |  |  |  |  | | To Ingterest | 3,10,000 | 3,50,000 |  |  |  |  | | To Net Profit | 1,40,000 | 2,70,000 |  |  |  |  | |  | 21,50,000 | 25,00,000 |  |  | 21,50,000 | 25,00,000 | | | CO4 | | A | | 10 | |
| 10. | Following are the cost information relating to X Ltd.,  Total Fixed Costs Rs. 45,000  Total Variable cost Rs.75,000  Total Sales Rs.1,50,000  You are required to find out  (a) P.V. ratio  (b) Break-even sales  (c) Margin of safety  (d) Volume of sales to earn profit of Rs. 60,000 | | CO5 | | A | | 10 | |
| **(OR)** | | | | | | | | |
| 11. | Explain the various types of functional budgets. | | CO6 | | U | | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | “The scope of management accounting is not just limited to provision of accounting information to management. It is wider still” - Discuss | | | CO1 | | AN | | 20 |
|  |  |  | |  | |  | |  |
| 13. | a. | Prepare a statement of Fund Flow from the following balance sheet of Jaypee Ltd   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **LIABILTIES** | **2021 ₹** | **2022 ₹** | **ASSETS** | **2021 ₹** | **2022 ₹** | | 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 | | 20 |
|  |  |  | |  | |  | |  |
| 14. | a. | Following are the Operating Statement and the Balance Sheet of a company for the year ended 31.03.2020  **Operating Statement**   |  |  | | --- | --- | | Particulars | Amount ₹ | | Sales | 3,80,000 | | Less : Cost of Sales | 2,70,000 | | Gross Profit | 1,10,000 | | Less : Operating Expenses | 35,000 | | Net Proft | 75,000 |   **Balance Sheet**   |  |  |  |  |  | | --- | --- | --- | --- | --- | | **Liabilities** | **2020 ₹** |  | **Assets** | **2020 ₹** | | Equity Share Capital | 5,00,000 |  | Land and Buidling | 6,10,000 | | Preference Share Capital | 1,00,000 |  | Plant and Machinery | 4,00,000 | | Profit and Loss A/c | 1,50,000 |  | Stock | 1,00,000 | | General Reserve | 50,000 |  | Debtors | 85,000 | | Debentures | 1,50,000 |  | Cash | 65,000 | | Long Term Loans | 2,60,000 |  | Prepaid Expenses | 20,000 | | Provision for Tax | 30,000 |  | Preliminary Expenses | 40,000 | | Creditors | 70,000 |  |  |  | | Outstanding Expenses | 10,000 |  |  |  | |  | 13,20,000 |  |  | 13,20,000 |   The following additional information are given   1. Credit sales is considered to be 50 % of sales 2. As on 31st March 2019 - Closing Stock ₹ 1,40,000 ; Debtors ₹ 75,000 and Creditors ₹ 60,000 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. |  | Xerxes Ltd is providing the following information related to two of its products X and Y   |  |  |  | | --- | --- | --- | |  | Product X ₹ | Product Y₹ | | Selling Price per unit | 159 | 170 | | Direct Material per unit | 65 | 71 | | Direct Labour per unit10 | 15 | 20 | | Direct Expenses per unit | 10 | 12 | | Variable Overhead per unit | 6 | 8 |     Total Fixed Cost is ₹ 2,00,000. The company is planning to sell the two products in the following mixes.   1. Product X – 2000 units and Product Y – 3000 units 2. Product X – 3000 units and Product Y – 2000 units 3. Product X – 2500 units and Product Y – 2500 units   Advise the company to manufacture the most profitable product mix | | CO5 | |  | | 20 |
|  |  |  | |  | |  | |  |
| 16. |  | Explain the meaning, objectives, advantages and limitations of budgetary control. | | CO6 | | A | | 20 |
|  |  |  | |  | |  | |  |

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

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|  | **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 biggest sources of unstructured data in an enterprise. | | | CO1 | | R | | 2 |
| 2. | Define business analyst. | | | CO2 | | R | | 2 |
| 3. | Define business process. | | | CO3 | | R | | 2 |
| 4. | Narrate interval variables. | | | CO5 | | U | | 2 |
| 5. | Define numerical variables with example. | | | CO6 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Explain any department IT application of your choice. | | | CO3 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Explain the role of business analyst. | | | CO3 | | R | | 10 |
| 8. | State the importance of business process. | | | CO4 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Difference between the interval scale and ratio scale. | | | CO4 | | U | | 10 |
| 10. | Briefly explain the information users and their requirements. | | | CO2 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Narrate the importance of business process. | | | CO6 | | R | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Explain about OLTP and OLAP in detail. | CO1 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Explain in detail the interval scale vs. ratio scale. | CO2 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Explain the application of descriptive analysis in R with an example. | CO5 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Explain in detail the analyze permutation with repetition and analyze combinations without repetition. | CO4 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Explain the application of descriptive analysis in R with an example. | CO6 | | A | | 20 | |
|  |  |  |  | |  | |  | |

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

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|  | **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 | 22 | - | - | - | - | - | 22 |
| CO2 | 2 | 30 | - | - | - | - | 32 |
| CO3 | 22 | - | - | - | - | - | 22 |
| CO4 | - | 20 | - | 20 | - | - | 40 |
| CO5 | - | 2 | - | 20 | - | - | 22 |
| CO6 | 12 | - | - | 20 | - | - | 32 |
|  | | | | | | | **170** |



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

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define the term operations management. | | | CO1 | | R | | 2 |
| 2. | Write short note on capacity planning. | | | CO2 | | U | | 2 |
| 3. | Discuss the concept break even analysis. | | | CO3 | | U | | 2 |
| 4. | What do you mean by quality? | | | CO4 | | R | | 2 |
| 5. | Make an outline about material management. | | | CO5 | | An | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Briefly explain the production management and its importance. | | | CO1 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Determine the term scheduling in production planning and control and state its principles and strategies. | | | CO2 | | U | | 10 |
| 8. | Evaluate the principles of plant layout in detail. | | | CO3 | | E | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Discriminate the fundamental factors affecting quality in brief. | | | CO4 | | An | | 10 |
| 10. | Enumerate the theme total quality management and its benefits. | | | CO5 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Make your own perception about various material handling equipment. | | | CO6 | | C | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Bring out the scope and objectives of operations management in detail. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Summarize the whole idea of master production schedule and its functions. | CO2 | | U | | 10 | |
|  | b. | Examine the concept material requirement planning and its objectives. | CO2 | | E | | 10 | |
|  |  |  |  | |  | |  | |
| 14. | a. | State the factors influencing the plant location and facility location. | CO3 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Critically evaluate the types of inspection and the methods of inspection. | CO4 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Make an outline on the various forms on selection of material handling equipment. | 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 | 12 | 20 | - | - | - | - | 32 |
| CO2 | - | 22 | - | - | 10 | - | 32 |
| CO3 | - | 22 | - | - | 10 | - | 32 |
| CO4 | 2 | - | - | 10 | 20 | - | 32 |
| CO5 | - | 30 | - | 2 | - | - | 32 |
| CO6 | - | - | - | - | - | 10 | 10 |
|  | | | | | | | **170** |



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| --- | --- | --- | --- |
| **Course Code** | **21BB2018** | **Duration** | **3hrs** |
| **Course Name** | **HIGH PERFORMANCE LEADERSHIP** | **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. | Discuss the meaning of a leadership. | | | CO | | U | | 2 |
| 2. | What do you mean by emotional intelligence? | | | CO | | R | | 2 |
| 3. | State the concept of group dynamics. | | | CO | | R | | 2 |
| 4. | Define leadership development. | | | CO | | U | | 2 |
| 5. | Examine the term capacity building. | | | CO | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Write a brief note on the important features of leadership in organization. | | | CO | | An | | 10 |
| **(OR)** | | | | | | | | | **(OR)** |
| 7. | Explain any five best leaders in India and examine the unique qualities of the great leaders. | | | CO | | E | | 10 |
| 8. | Is team performance needed for the success of a leadership? Explain why. | | | CO | | A | | 10 |
| **(OR)** | | | | | | | | | **(OR)** |
| 9. | Make a brief note on the importance of emotional intelligence in leadership. | | | CO | | U | | 10 |
| 10. | Analyze the term group and explain the principles of groups. | | | CO | | R | | 10 |
| **(OR)** | | | | | | | | | **(OR)** |
| 11. | Develop a clear script on the threats of group effectiveness. | | | CO | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Describe the most important skills required for a good leader. | CO | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Enumerate your leadership style and explain them with prompt examples. | CO | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Briefly explain the emotions and stress in leadership. | CO | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | What are the various powers, a leader can use to encourage the team members in a problematic situation? | CO4 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Clearly explain the types of groups and give some prompt examples. | CO5 | | R | | 20 | |
|  |  |  |  | |  | |  | |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To remember the effective leadership roles and strategies and be able to apply them in a variety of professional, personal, and civic environments. |
| CO2 | To understand the self-management techniques in the organisation |
| CO3 | To apply the formation of teams and teams work in participative in organisations. |
| CO4 | To analyze theories of leadership to develop an effective team environment. |
| CO5 | To develop the basis for the formation of innovative climate in organizations. |
| CO6 | To create and apply communication theory in order to effect appropriate change in a variety of leadership settings. |

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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 | 2 | - | 20 | - | 10 | - | 32 |
| CO3 | 22 | - | 10 | - | - | - | 32 |
| CO4 | - | 12 | - | 20 | - | - | 32 |
| CO5 | 30 | 2 | - | - | - | - | 32 |
| CO6 | - | 10 | - | - | - | - | 10 |
|  | | | | | | | **170** |



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| **Course Code** | **21BB2019** | **Duration** | **3hrs** |
| **Course Name** | **PRINCIPLES OF ADVERTISING** | **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 Advertising. | | CO1 | R | 2 |
| 2. | What do you mean by Advertisement appeals? | | CO2 | R | 2 |
| 3. | Write a note on advertising agencies. | | CO3 | U | 2 |
| 4. | State the meaning of Advertising Budget. | | CO4 | U | 2 |
| 5. | Write a note on ethical aspects of advertising. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | "Advertising as a communication tool to increase modern branding". Justify. | | CO1 | E | 10 |
| **(OR)** | | | | | |
| 7. | Explain in detail the AIDA model in marketing using suitable examples. | | CO2 | R | 10 |
| 8. | Describe the key elements of an effective advertising message. Discuss how each element contributes to capturing the attention of the target audience, creating interest, and ultimately driving consumer action. Provide examples to illustrate your points. | | CO3 | An | 10 |
| **(OR)** | | | | | |
| 9. | Discuss the key components of a successful advertising campaign, emphasizing the role of creativity, strategy, and message consistency. Provide examples of campaigns that effectively utilized these components to achieve their objectives. | | CO4 | U | 10 |
| 10. | Write an essay discussing the methods and metrics used to measure the effectiveness of advertising budgets. | | CO5 | R | 10 |
| **(OR)** | | | | | |
| 11. | Explain in detail the ways in which advertising influences consumer behavior. | | CO6 | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Discuss the role of advertising in the national economy, highlight its impact on economic growth, employment and consumer behaviour. | CO1 | U | 10 |
|  | b. | Explain the various types of advertising using suitable examples. | CO1 | R | 10 |
|  |  |  |  |  |  |
| 13. | a. | Compare and contrast the principles of layout design in traditional print advertising and digital advertising. | CO2 | E | 10 |
|  | b. | Analyze how the shift from traditional media to digital platforms has transformed layout design practices. | CO2 | An | 10 |
|  |  |  |  |  |  |
| 14. | a. | “Selecting the right advertising agency is a critical decision for any organization”. Develop a comprehensive framework for the evaluation and selection of an advertising agency. | CO3 | E | 10 |
|  | b. | Explain the significance of pre-testing and post-testing techniques in the advertising research process. | CO3 | U | 10 |
|  |  |  |  |  |  |
| 15. | a. | Discuss how digitalization and the internet have transformed the advertising landscape. | CO4 | An | 10 |
|  | b. | Explore the key technologies that have played a pivotal role in this transformation and their impact on advertising strategies | CO4 | U | 10 |
|  |  |  |  |  |  |
| 16. | a. | Write an essay discussing the role and significance of the Advertising Standards Council of India (ASCI) in the Indian advertising landscape. | CO5 | R | 10 |
|  | b. | Explain the objectives of ASCI, its regulatory framework, and the impact it has on promoting ethical advertising practices in the country." | CO6 | E | 10 |
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**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL

|  |  |
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|  | **COURSE OUTCOMES** |
| CO1 | Remember the evolution and growth of advertising, its types and communication objectives |
| CO2 | Understand the various advertising and media elements in the advertising decisions and how to create advertising message |
| CO3 | Apply the various advertising methods and techniques |
| CO4 | Analyse the various media and selection of media |
| CO5 | Evaluate the effectiveness of advertising and advertising campaign and social effects of advertising |
| CO6 | Create various types of advertising including digital advertising |

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



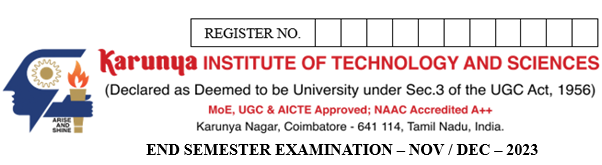
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| **Course Code** | **21BB2020** | **Duration** | **3hrs** |
| **Course Name** | **MODELING FOR BUSINESS PLAN** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Describe executive summary. | | CO1 | U | 2 |
| 2. | Define marketing mix. | | CO2 | R | 2 |
| 3. | Write a short note on working capital. | | CO3 | An | 2 |
| 4. | Summarize mission statement. | | CO4 | A | 2 |
| 5. | Write a short note on social feasibility study. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Differentiate the vision and mission statement. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Illustrate the geographical distribution of market. | | CO2 | R | 10 |
| 8. | Define production. Briefly explain the factors of production. | | CO3 | An | 10 |
| **(OR)** | | | | | |
| 9. | Briefly explain the advancement of technologies in manufacturing industry, with suitable examples. | | CO4 | A | 10 |
| 10. | Explain the significance of financial estimates in a business plan. | | CO5 | R | 10 |
| **(OR)** | | | | | |
| 11. | Distinguish between tangible and intangible benefits of a business idea. | | CO6 | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Explain the importance of executive summary in business plan. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | Enumerate the significance of USP. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. | a. | Elucidate the various sources of finance for business. | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. | a. | Briefly discuss the social cost and benefits of business idea. | CO4 | A | 20 |
|  |  |  |  |  |  |
| 16. | a. | Briefly explain the industry 4.0. | CO5 | R | 20 |
|  |  |  |  |  |  |

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

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| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To understand the nuts and bolts of preparing a business plan. |
| CO2 | To remember and implement the business/management skills. |
| CO3 | To evaluate the content of a business plan in detail. |
| CO4 | To identify the tools and techniques involved in the Business plan process. |
| CO5 | To analyse the competitive structure and strategy development. |
| CO6 | To launch a new venture company or start one an established organization. |

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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 |  |  |  | 32 |  |  | 32 |
| CO4 |  |  | 32 |  |  |  | 32 |
| CO5 | 32 |  |  |  |  |  | 32 |
| CO6 | 10 |  |  |  |  |  | 10 |
|  | | | | | | |  |



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| **Course Code** | **21BB2028** | **Duration** | **3hrs** |
| **Course Name** | **FINANCIAL SERVICES** | **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 various stages of venture capital Investment. | | CO1 | U | 2 |
| 2. | List two types of mutual funds based on their investment objectives. | | CO2 | R | 2 |
| 3. | Distinguish between an income fund and growth fund. | | CO3 | An | 2 |
| 4. | Name two depositories in India. | | CO4 | R | 2 |
| 5. | State the features of Credit rating agencies in India. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain advantages and disadvantages of venture capital finance in India. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Discuss the scope of merchant banking. | | CO2 | U | 10 |
| 8. | Discuss the present state of mutual fund in India and outline the causes for their slow growth. | | CO3 | U | 10 |
| **(OR)** | | | | | |
| 9. | Explain the different types of leasing. | | CO4 | U | 10 |
| 10. | Compare and contrast full-service stockbrokers and discount stockbrokers, highlighting their key differences. | | CO5 | An | 10 |
| **(OR)** | | | | | |
| 11. | Compare and contrast the credit rating methodologies of two different rating agencies. | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain the key functions and services associated with merchant banking. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Define mutual fund and describe the various schemes of mutual fund. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. |  | Provide a comprehensive explanation of the step-by-step procedures involved in factoring. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | Explain the different types of factoring and their significance. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 16. |  | Assess the role of credit rating agencies in the context of recent financial crises and their impact on investor confidence. | CO6 | A | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To recall the role and function of the financial system in reference to the macro economy. |
| CO2 | To understand the Leasing and Securitisation practices in the financial system. |
| CO3 | To apply strategies to promote financial products and services |
| CO4 | To Analyze the current structure and regulation of the Indian financial services sector. |
| CO5 | To evaluate financial products and strategies offered by the variety of financial services institutions |
| CO6 | To create suitability and appropriateness in meeting financial needs of the public. |

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



|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2002** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS MANAGEMENT AND TECHNOLOGY** | **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 Organization structure. | | | CO1 | | R | | 2 |
| 2. | Explain any two characteristics of management. | | | CO2 | | U | | 2 |
| 3. | Summarize Organization Chart. | | | CO3 | | E | | 2 |
| 4. | Explain the term Motivation. | | | CO4 | | E | | 2 |
| 5. | Point out the Ethics that are to be followed in the Business. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Examine the Characteristics of Business. | | | CO1 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Point out the Contributions of Mary Parker. | | | CO2 | | An | | 10 |
| 8. | Discuss the Purposes of Planning. | | | CO3 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Differentiate formal and Informal organization. | | | CO4 | | An | | 10 |
| 10. | Describe Controlling Process. | | | CO5 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Explain the Fundamental principles of Ethical Behaviour. | | | CO6 | | E | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Examine the types of Business organization. | CO2 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Point out the characteristics and functions of Management. | CO3 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Discuss the Motivational Techniques. | CO4 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Explain the types of Decisions. | CO5 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Describe the role of regulatory, professional bodies and promotional ethical standards in Accountancy. | 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 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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)**  **(Answer all the Questions)** | | | | | | | | |
| 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 | | R | | 2 |
| 4. | What do you understand by price discrimination? | | | CO4 | | R | | 2 |
| 5. | Write a note on introduction stage of business Cycle? | | | CO5 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Explain the scope of Business Economics. | | | CO1 | | An | | 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 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 9. | What is production? Explain the factors of production. | | | CO4 | | U | | 10 |
| 10. | What is perfect competition? List down its characteristics. | | | CO5 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 11. | What is business cycle? Explain its features. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | What is economics? Explain the role of price mechanism in solving the basics problems of economy. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Explain elasticity of demand. | CO2 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | What is production function? What are its types? | CO3 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | List out the characteristics of perfect competition. | CO4 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Explain the relevance of business cycles in business decision. | CO5 | | R | | 20 | |
|  |  |  |  | |  | |  | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S 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 Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **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** | **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)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | What is a Contract? | | | CO1 | | U | | 2 |
| 2. | Define buyer and seller with example. | | | CO2 | | R | | 2 |
| 3. | List down the Rights and duties of partners? | | | CO3 | | R | | 2 |
| 4. | Bring out the advantages of LLP. | | | CO4 | | R | | 2 |
| 5. | Who is an employer? | | | CO5 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | List down the essential elements of a valid contract. | | | CO1 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Differentiate Conditions and Warranties. | | | CO2 | | U | | 10 |
| 8. | State the difference types of partners. | | | CO3 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Briefly explain the features of LLP with suitable example. | | | CO4 | | U | | 10 |
| 10. | What is an LLP? Who is a designated partner? How a partner can be admitted in an LLP? | | | CO5 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Mention the rights of the worker who has been dismissed. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | What do you mean by Discharge of Contract? List down its methods. Write a note on Quasi Contract. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Write a note on Caveat Emptor? List down the difference between sale and agreement to sell. | CO2 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Explain the general nature of partnership & How is partnership classified? | CO3 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | 1. List out the Differentiate between an LLP and a Company. Explain the Process for the incorporation of LLP. | CO4 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Explain the fundamental rights of employees? List down the legal approval needed to be taken by the employer before dismissing the employees collectively. | CO5 | | R | | 20 | |
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**CO** – COURSE OUTCOME **BL** – BLOOM’S 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 Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **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** | **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. | Write a short note on drawer and drawee. | CO1 | R | 2 |
| 2. | Explain the concept non-trading organizations. | CO2 | U | 2 |
| 3. | Patel started his business on January 1, 2018 with a capital of Rs.50,000. His capital as on December 31, 2018 was Rs.60,000. During the year he introduced a further capital of Rs.5,000 and withdrew from the business for his private use Rs.8,000. Find out his profit for the year 2018. | CO3 | An | 2 |
| 4. | State the meaning of non recurring expenses. | CO4 | R | 2 |
| 5. | What do you understand by ‘Admission’ of a new partner? | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Make out an account current to be submitted to A by B on 30th June, 2018, in respect of the following transactions in the books of A  Jan 1 - A sells goods to B - 1,000  Feb 4 - A sells goods to B - 500  Jan 15 - B sells goods to A - 800  Feb 23 - B pays cash to A - 200  Mar 5 - A sends his acceptance at one month - 600  Apr 10 - B sells goods to A - 400  May 5 - A pays cash to B - 300  May 10 - B sends his acceptance at one month - 200  Interest to be taken into account at 10% per annum | CO1 | A | 10 |
| **(OR)** | | | | |
| 7. | Prepare Receipts and Payments A/c of a club for the year ended 31st December 2019 from the following information  Opening balance of cash - 40,000  Receipt of entrance fee - 8,000  Subscription received for the year 1999 - 16,000  Previous year’s subscription received - 1,600  Paid salaries - 2,000  Paid for miscellaneous expenses - 200  Rent paid - 1,200  Payment for purchase of cricket balls - 500  Payment for purchase of cricket bats - 1,600  Payment for stationery in cash – 100 | CO2 | A | 10 |
| 8. | Mano keeps his books of accounts under single entry system. His financial position on 31.12.2010 and 31.12.2011 was as follows.   |  |  |  | | --- | --- | --- | |  | *2010 (Rs.)* | *2011 (Rs.)* | | Cash  Stock in Trade  Plant and Machinery  Bills Receivable  Sundry Debtors  Sundry Creditors  Furniture  Drawings | 9,860  38,520  54,420  -  24,840  72,040  4,960  - | 800  57,020  61,000  16,480  43,940  80,000  5,220  5,000 |   During the year he introduced additional capital of Rs.20,000  From the above information prepare a statement of profit and loss of Mano for the year ended 31.12.2011 | CO3 | A | 10 |
| **(OR)** | | | | |
| 9. | Prem consigned 200 boxes of medicines at Rs.100 per box to Ram. He incurred the following expenses: Insurance Rs.1,000; Loading charges Rs.1,600; Freight Rs.1,400  An account sales was received from Ram which showed that 160 boxes were sold at Rs.200 per box. Ram incurred the following expenses: Clearing charges Rs.1,000; Godown rent Rs.400; Advertisement Rs.600; Other selling expenses Rs.1,000  Ascertain the value of stock on consignment and also show the relevant entry. | CO4 | A | 10 |
| 10. | Compare and contrast consignment and partnership. | CO5 | E | 10 |
| **(OR)** | | | | |
| 11. | The following were the profits earned by Babu and Joseph for the past four years  2017 - Rs.60,000  2018 - Rs.80,000  2019 - Rs.1,00,000  2020 - Rs.1,40,000  You are required to value the goodwill on the basis of 3 years purchase of weighted average profit, assigning weights of 1, 2, 3 and 4 respectively for the four years. | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | On 1st June 2020, Mohammed sells goods to Shalom for Rs.3,500 and draws three bills on him, the first for Rs.800 for one month, the second for Rs.1,200 for two months and the third for Rs.1,500 for three months. Shalom accepts and returns these bills to Mohammed.  The first bill is retained by Mohammed till the date of maturity. The second bill is endorsed by Mohammed to his creditor Raja on 3rd June 2020 and the third bill is sent to the bank for collection on 4th June 2020. On maturity all bills were dishonoured and noting charges paid were Rs.10, Rs.20 and Rs.30 respectively.You are required to pass journal entries in the books of Mohammed and Shalom. | CO1 | A | 20 |
|  | | | | |
| 13. | The Calcutta sports club gives you the following receipts and payments account for the year ended 31st December 2018   |  |  |  |  | | --- | --- | --- | --- | | *Receipts* | *Amount* | *Payments* | *Amount* | | To cash in hand  To cash at bank  To subscriptions  To tournament fund  To life membership  To entrance fee  To donation for pavilion  To sale of grass | 150  2,100  5,800  1,500  2,000  200  3,000  100  \_\_\_\_\_\_  14,850 | By groundman fee  By mowing machine  By rent  By salaries to coaches  By tournament exp  By office exp  By sports equipments purchased  By cash in hand  By cash at bank | 1,500  1,100  500  3,600  900  2,400  1,220  350  3,330  14,850 |   *Additional details:*   1. Subscriptions due on 31.12.2017 and on 31.12.2018 were Rs.900 and Rs.800 respectively. Subscriptions received also include subscription for the year 2019 Rs.200 2. Sports equipment on hand on 31st December 2017 was Rs.1,100. The value placed on the equipment on hand on 31st December 2018 was Rs.1,300 3. The mowing machine was purchased on 01.07.2018 and is to be depreciated at 20% per annum 4. Office expenses include Rs.300 for 2017 and Rs.400 are still due for payment 5. Tournament receipts and expenses are to be separated from general income and expenses   Prepare income and expenditure account for the year 2018 | CO2 | A | 20 |
|  |  |  |  |  |
| 14. | The position of a businessman who keeps his books on single entry was as under on 31.12.2000 and 31.12.2001   |  |  |  | | --- | --- | --- | |  | *2000 (Rs.)* | *2001 (Rs.)* | | Cash in hand  Cash at bank  Stock  Debtors  Furniture  Sundry creditors | 400  6,000  6,500  4,000  300  4,100 | 480  2,500  5,000  5,200  350  3,100 |   He withdraws Rs.7,500 from business on 2.1.2001 out of which he spent Rs.5,200 for purchase of a motor truck for the business.  Adjustments:  a) Depreciation on closing balance of furniture and truck at 10%  b) Write off Rs.220 as bad debts  c) 5% provision for bad and doubtful debt is needed.  Find out the profit or loss for the year. | CO3 | A | 20 |
|  |  |  |  |  |
| 15. | Jain of Delhi consigned 300 tins of coconut oil to Narang of Chandigarh, invoiced at Rs.200 per tin. Jain paid Rs.2,000 as carriage and other expenses. The consignor drew a bill of exchange for Rs.16,000 which was later discounted at Rs.15,700. The consignee rendered an account sales showing the following details  280 tins sold at Rs.250 per tin  20 tins sold at Rs.260 per tin  Storage and selling expenses Rs.5,000  Clearing and cartage Rs.1,600  Commission at 6% on sales  The consignee sent a sight draft for the balance.  Show the journal entries and important ledger accounts in the books of consignor. | 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:   |  |  |  |  | | --- | --- | --- | --- | | *Liabilities* | *Amount* | *Assets* | *Amount* | | P’s Capital  Q’s Capital  R’s Capital  Sundry Trade Credits  Bank Overdraft | 500  300  200  156  **\_\_\_**24  1,180 | Machinery  Furniture  Stock  Debtors | 430  164  351  235  \_\_\_\_\_  1,180 |   Q retired as on the abovementioned date. It was agreed that:  (i) The firm’s goodwill was worth Rs 250 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 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

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | **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 | | | | | | | |
| **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** | **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 love your father or mother, what type of activity it is? | | | CO1 | | U | | 2 |
| 2. | Define ‘business environment’. | | | CO2 | | R | | 2 |
| 3. | When will you, as a businessman, use a market research analyst? | | | CO3 | | An | | 2 |
| 4. | What is monetary policy? | | | CO4 | | A | | 2 |
| 5. | Write the original name of World Bank. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Enumerate the distinguishing characteristics of economic activities. | | | CO1 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 7. | List the reasons why you will consider business an economic activity. | | | CO1 | | An | | 10 |
| 8. | Write a note on the microenvironment of the business. | | | CO2 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Write a note on Flipkart, the Indian company. | | | CO3 | | A | | 10 |
| 10. | List the policies that affect the economy of a country like India. | | | CO4 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Write on how the Competition Commission facilitates business in India. | | | CO5 | | A | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Elaborate on the advantages and limitations of ‘joint stock company’ as a form of business organization. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Discuss about the statement, “‘PESTLE’ is the best tool/method to analyses the business environment” . | CO2 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Make a critical overview of a successful business organization in India. | CO3 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | “LPG’ brought into dramatic changes in the Indian economy” Discuss. | CO4 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Critically analyse the role of NABARD in facilitating business in India. | CO5 | | An | | 20 | |

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

|  |  |
| --- | --- |
|  | **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 |  | 22 | 10 | 10 | -- | -- | 42 |
| CO2 | 2 | 10 | 20 | -- | -- | -- | 32 |
| CO3 | -- | -- | 10 | 22 | -- | -- | 32 |
| CO4 | -- | 10 | 2 | 20 | -- | -- | 32 |
| CO5 | 2 |  | 10 | 20 | -- | -- | 32 |
| CO6 | -- | -- | -- | -- | -- | -- | -- |
|  | | | | | | | **170** |



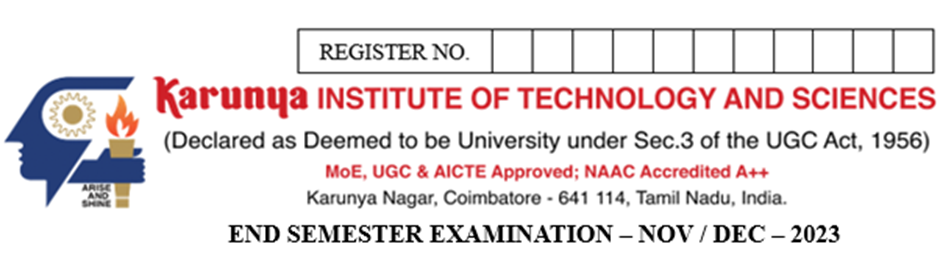
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| **Course Code** | **20BC2007** | **Duration** | **3hrs** |
| **Course Name** | **COMPANY LAW** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define Company Law. | | | CO1 | | U | | 2 |
| 2. | Explain the term “Piercing the corporate veil. | | | CO2 | | R | | 2 |
| 3. | Define Agenda. | | | CO3 | | An | | 2 |
| 4. | Write a short note on Code of Conduct. | | | CO5 | | U | | 2 |
| 5. | Explain the term Interim Resolution Professional. | | | CO6 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Distinguish between Private and Public company. | | | CO1 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Explain one person company and its special advantages as per companies Act 2013. | | | CO1 | | R | | 10 |
| 8. | Write short note on:   1. Promoter 2. Doctrine of Ultra Vires 3. Prospectus 4. Doctrine of Indoor Management | | | CO2 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Discuss the objectives of the Insolvency and Bankruptcy Code, 2016. | | | CO3 | | An | | 10 |
| 10. | Elucidate the Corporate Governance and Corporate Social Responsibility practice in India. | | | CO5 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Evaluate the Interim Resolution Professional and Committee of Creditors (CoC) in details. | | | CO6 | | C | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | Briefly explain the kinds of company. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. |  | Briefly explain the provisions of the company Act regarding the appointment and removal of directors. | CO2 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 14. |  | Discuss the mode of winding up of a company and its special advantages. | CO4 | | E | | 20 | |
|  |  |  |  | |  | |  | |
| 15. |  | Explain articles of Association. Distinguish between Articles of association and Memorandum of Association. | CO4 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 16. |  | Evaluate the process of the Corporate Insolvency Resolution (‘CIRP’) mechanism. | CO6 | | An | | 20 | |
|  |  |  |  | |  | |  | |

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

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|  | **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 |  |  |  | 20 |  | 40 |
| CO5 |  | 12 |  |  |  |  | 12 |
| CO6 | 2 |  |  | 20 |  | 10 | 32 |
|  | | | | | | | **170** |

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| **Course Code** | **22BC2008** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS LAWS 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. | Explain ‘unfair trade practices’ under Consumer protection Act, 1986 | | | CO1 | | U | 2 |
| 2. | State the number of hours of adult’s work in a factory. | | | CO2 | | R | 2 |
| 3. | Explain ‘Continuous service’ under payment of Gratuity Act, 1972. | | | CO3 | | U | 2 |
| 4. | State the minimum and maximum amount of bonus payable to workers. | | | CO4 | | R | 2 |
| 5. | Define an ‘Employee’ under payment of PF Act,1952. | | | CO5 | | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Summarize the objectives of consumer protection Act, 1986. | | | CO1 | | U | 10 |
| **(OR)** | | | | | | | |
| 7. | Apply the provisions relating to employment of women and children under Factories Act,1948 | | | CO2 | | A | 10 |
| 8. | Examine offences and penalties under payment of Bonus Act, 1965. | | | CO3 | | An | 10 |
| **(OR)** | | | | | | | |
| 9. | Assess the applicability of payment of Gratuity Act, 1972. | | | CO4 | | E | 10 |
| 10. | Analyze scope and objectives of Employees PF Act, 1952. | | | CO5 | | An | 10 |
| **(OR)** | | | | | | | |
| 11. | Describe the features of Consumer protection Act, 1986. | | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | a. | Explain advisory bodies and redressal agencies established for the settlement of consumer disputes under consumer protection Act, 1986 | CO2 | | U | | 20 |
|  |  |  |  | |  | |  |
| 13. | a. | Elaborate the provisions regarding safety of workers under Factories Act,1948 | CO3 | | A | | 20 |
|  |  |  |  | |  | |  |
| 14. | a. | Describe employers’ obligations under payment of Bonus Act,1965. | CO4 | | U | | 20 |
|  |  |  |  | |  | |  |
| 15. | a. | Examine employees’ pension scheme under Employees PF Act,1952. | CO5 | | An | | 20 |
|  |  |  |  | |  | |  |
| 16. | a. | Assess the objectives of Factories Act,1948. | CO6 | | E | | 20 |
|  |  |  |  | |  | |  |

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

|  |  |
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|  | **COURSE OUTCOMES** |
| CO1 | Explain the provisions of Consumer Protection Act 1986. |
| CO2 | Apprehend the industrial safety and welfare measure for workers as provided in the Factories Act 1948 |
| CO3 | Interpret the provisions Payment of Bonus Act, 1965 |
| CO4 | Annotate the rules and provisions which regulate trade union work relationships |
| CO5 | Comprehend the laws concerning payment of gratuity |
| CO6 | Appraise the Employees Provident Funds and Miscellaneous Provisions Act, 1952. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | - | 12 | - | - | - | - | 12 |
| CO2 | 2 | 20 | 10 | - | - | - | 32 |
| CO3 | - | 2 | 20 | 10 | - | - | 32 |
| CO4 | 2 | 20 | - | - | 10 | - | 32 |
| CO5 | 2 | - | - | 30 | - | - | 32 |
| CO6 | 10 | - | - | - | 20 | - | 30 |
| **TOTAL** | 16 | 54 | 30 | 40 | 30 | - | **170** |



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| **Course Code** | **22BC2009** | **Duration** | **3hrs** |
| **Course Name** | **FINANCIAL REPORTING** | **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 what is conceptual framework of IFRS | | CO1 | U | 2 |
| 2. | Define “provision” as per IAS 37 | | CO2 | R | 2 |
| 3. | From the following details identify the impairment loss, if any. Carrying amount - Rs.15,00,000 ; Recoverable amount – Rs.13,00,000 | | CO3 | A | 2 |
| 4. | The Initial value of a machinery is Rs.10,00,000/-. As per the accounting policy the company has to charge depreciation @ 10% p.a. under Reducing Balance Method. Calculate the depreciation for the second year | | CO4 | A | 2 |
| 5. | Define a) Parent and b) subsidiary as per IFRS 10 | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the various factors which may cause mangers to bias the presentation of financial results. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | KU Ltd purchased a machine. The invoice details are given below.   |  |  |  | | --- | --- | --- | | Details | Amount ₹ | Amount ₹ | | List Price | 60,00,000 |  | | Less : Trade Discount | 1,00,000 | 59,00,000 | | Add : GST 18% |  | 10,62,000 | | NET |  | 69,62,000 |   **Additional information :**  a. Of the GST paid ₹ 4,62,000 can be availed as input tax credit (ITC) i.e. refundable tax.  b. Transportation charges paid to factory site ₹ 25,000  c. Special foundation and installation charges ₹ 75,000  d. Expenses for ₹ 15,000 was incurred for training the workers on the new machine.  e. Trial run was made and the net cost incurred on trial run was ₹28,000.  The company made an initial operating loss of ₹ 1,00,000  Required : Determine the cost of the machine to be capitalized as per IAS 16 | |  |  |  |
| 8. | Explain lease under IFRS 16 and narrate how a lease will be initially recognized by the lessee. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Define a) Financial Instrument b) Financial Asset c) Financial liability and d) Equity with relevant examples. | | CO4 | R | 10 |
| 10. | “In a business combination the consideration paid for acquiring a subsidiary can take many forms”. Explain. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | On 31st December 2021, Pegasus Ltd., acquired 80% of shares in Ulysses Ltd., for Rs.9,60,000 and paid by equity at par.  Fair value of assets and liabilities of Ulysses Ltd are given below  Fair value of Assets Rs.32,00,000  Value of liabilities Rs.24,00,000  Calculate :  1) Fair value of net assets  2) Non-Controlling interest at Net Asset Method  3) Good will  4) Pass journal entries in the books of Pegasus Ltd | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a | Bravo Co purchased a machinery on 01.01.2021 for ₹ 1,00,000. Its useful life is 5 years with no residual value. The machinery was tested for impairment on 31.12.2021 when the fair value of the asset less cost to sell was assessed as ₹ 75,000  If the machine is continued to be used, it is expected to generate future cash flows for 4 years as below   |  |  |  |  |  | | --- | --- | --- | --- | --- | | Year | 1 | 2 | 3 | 4 | | Cash flows | 15000 | 16000 | 13000 | 14000 |   The cost of capital of the company is 10%  **Required :**   1. Find the carrying amount as on the date of impairment review 2. Find the value in use 3. Determine the Recoverable amount 4. Decide whether the asset is impaired or not? 5. If so what is the impairment loss? | CO2 | A | 15 |
|  | b. | Name the following standards (1) IAS 2 (2) IAS 41 (3) IAS 16 (4) IAS 40 (5) IFRS 3 | CO2 | R | 5 |
|  |  |  |  |  |  |
| 13. | a. | Gabriel Ltd has incurred the following costs prior to bringing a machine into full production   |  |  | | --- | --- | | **Particulars** | **Amount (Rs.)** | | Purchase Price before rebate and taxes | 5,00,000 | | Trade Discount As shown in the Invoice | 50,000 | | Refundable Purchase Taxes As shown in the Invoice | 25,000 | | Nonrefundable taxes As shown in the Invoice | 25,000 | | Architect’s fee | 10,000 | | Delivery and Installation costs | 20,000 | | Operating Losses Prior to Commercial Production | 30,000 |   Calculate the amount at which the machine should be recognized in the accounting records of Gabriel Ltd in accordance with IAS 16. | CO4 | A | 10 |
|  | b. | On 1 January 2021, DCL Computers receives an order from a customer for a computer as well as 2 years of technical support. DCL Computers delivered the computer (and transfers its legal title) to the customer on the same day. The customer paid Rs.42,000 upfront and an old computer in exchange. If sold individually, the selling price of the computer is Rs.35,000 and the selling price of the technical support is Rs.12,000. The fair value of the old computer exchanged is Rs.5000.  **Required:**   1. Identify the contract 2. Identify the performance obligations 3. Identify the transaction price 4. Allocate the transaction price to each obligations | CO4 | A | 10 |
| 14. | a. | List out any five users of financial statements and explain their interest in the performance of the entity. | CO5 | U | 10 |
|  | b. | Explain the need for a global accounting standards and the advantages for companies adopting IFRS. | CO5 | U | 10 |
|  |  |  |  |  |  |
| 15. |  | Write a detailed note on events after reporting period and treatment thereof as per IAS 10. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 16. | a. | Gama acquired Omegha on 1 January 2018. At that date Omegha’s retained earnings were Rs.15, 000.  The statements of financial position of Gama and Omegha as at 31st December 2018 were as follows   |  |  |  | | --- | --- | --- | | **Particulars** | **Gama(Rs.)** | **Omegha (Rs.)** | | **Non current assets:** |  |  | | Property, plant & equipment | 85,000 | 18,000 | | **Investments:** |  |  | | Shares in Beta | 60,000 |  | | **Current Assets** | 1,60,000 | 84,000 | |  | **3,05,000** | **1,02,000** | | **Equity:** |  |  | | Equity shares 1 each | 65,000 | 20,000 | | Share premium | 35,000 | 10,000 | | Retained earnings | 70,000 | 25,000 | | **Current liabilities** | 1,35,000 | 47,000 | |  | **3,05,000** | **1,02,000** |   Prepare the consolidated statement of financial position for the Gama group as at 31st December 2018 in the following two scenarios   1. If Gama had acquired 100% stake in Omegha 2. If Gama had acquired 80% stake in Omegha | CO6 | A | 20 |

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Comprehend conceptual and regulatory frameworks for financial reporting |
| CO2 | Apply the relevant IFRS standards in accounting for various elements of financial statements |
| CO3 | Identify the principles in recognizing revenue from contract with customers and in accounting for leasing activities |
| CO4 | Apply the requirements of relevant IFRS Standards to the issue and finance costs of various financial instruments |
| CO5 | Employ IFRS standards in preparing financial statements of single entity |
| CO6 | Integrate the IFRS standards in preparing Consolidated Financial Statements |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | - | 12 | - | - | - | - | 12 |
| CO2 | 7 | - | 25 | - | - | - | 32 |
| CO3 | - | 30 | 2 | - | - | - | 32 |
| CO4 | 10 | - | 22 | - | - | - | 32 |
| CO5 | 2 | 30 | - | - | - | - | 32 |
| CO6 | - | - | 30 | - | - | - | 30 |
| Total | 19 | 72 | 79 | - | - | - | **170** |



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| **Course Code** | **22BC2010** | **Duration** | **3hrs** |
| **Course Name** | **ADVANCED 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. | What can be the reasons for dissolution of partnership? | | | CO1 | | U | | 2 |
| 2. | List out the types of shares. | | | CO2 | | R | | 2 |
| 3. | Give the meaning of debentures. | | | CO3 | | R | | 2 |
| 4. | What do you mean by goodwill? | | | CO4 | | U | | 2 |
| 5. | Write the meaning of liquidation. | | | CO5 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | P, Q and R share profits in the proportion of 50:25:25. On the date of dissolution their balance sheet was as follows   |  |  |  |  | | --- | --- | --- | --- | | Liabilities | Rs. | Assets | Rs. | | Creditors  P’s Capital  Q’s Capital  R’s Capital | 14,000  10,000  10,000  6,000  40,000 | Sundry Assets | 40,000  ­­­­­\_\_\_\_\_\_  40,000 |   The assets realized Rs.35,500. Creditors were paid in full. Realization expenses amounted Rs.1,500. *Close the books of the firm*. | | | CO1 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Write the difference between a partnership and a company in detail. | | | CO2 | | E | | 10 |
| 8. | Abi Ltd. acquired land costing Rs.5,00,000 and in payment allotted 5,000 equity shares of Rs.100 each as fully paid. Further the company issued 20,000 equity shares to the public. The shares were payable as follows:  Rs.30 on application  Rs.30 on allotment  Rs.40 on call money  The public applied for all the shares and they were allotted. All the money was received except the call money for 1,000 shares.  *Give journal entries and the balance sheet of the company.* | | | CO3 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Chandan Ltd. issued 1,000 12% debentures of Rs.100 each on 01.01.2021 at a discount of 10%, redeemable at premium of 10%. *Give journal entries relating to issue of debentures* and debenture interest for the period ending 31.12.2021 assuming that the interest was payable half yearly on 30th June and 31st December and tax deducted at source rate is 10%. Chandan Ltd. follows calendar year as its accounting year. | | | CO4 | | U | | 10 |
| 10. | The balance sheet of Joy Co. Ltd. disclosed the following position as on 31st December 2018.   |  |  |  |  | | --- | --- | --- | --- | | Liabilities | Rs | Assets | Rs | | Share Capital:  6,000 equity shares of Rs.100 each  Profit & Loss A/c  General reserve  6% debentures  Creditors  Workmen’s savings bank a/c | 6,00,000  75,000  2,25,000  4,50,000  1,50,000  3,00,000  18,00,000 | Goodwill  Investments  Stock  Debtors  Cash at bank | 1,65,000  5,25,000  6,60,000  3,90,000  60,000  \_\_\_\_\_\_\_\_  18,00,000 |  1. The profits for the past five years were: 2014-Rs.30,000; 2015-Rs.70,000; 2016-Rs.50,000; 2017-Rs.55,000; 2018-Rs.95,000 2. The market value of investments was Rs.3,30,000 3. Goodwill is to be valued at three years purchase of the average annual profits for the last five years.   *Calculate and find the intrinsic value of each share.* | | | CO5 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 11. | From the following information about Maddy Ltd. *Calculate the remuneration of managing director at 5% of net profit*  Remuneration of managing director Rs.10,000  Provision for bad debts Rs.5,000  Provision for tax Rs.75,000  Depreciation written off Rs.40,000  Loss on sale of investments Rs.35,000  Depreciation allowable as per income tax provisions Rs.35,000  Net profit after considering the above items Rs.2,25,000 | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | A, B and C were partners sharing profits and losses in the ratio of 3:2:1. They decide to dissolve the firm with effect from 1.1.2015 when the firm's Balance Sheet stood as follows:   |  |  |  |  | | --- | --- | --- | --- | | Liabilities | Rs. | Assets | Rs. | | Creditors  A’s Capital  B’s Capital  C’s Capital  General Reserve  Bank Overdraft | 90,000  54,000  40,000  25,000  6,000  30,000  2,45,000 | Fixed Assets  Cash at Bank  Other Current Assets | 1,22,000  10,000  1,13,000  \_\_\_\_\_\_\_  2,45,000 |   The assets were realised gradually. The following amounts were realised after meeting the expenses of realisation.  1st Realisation – Rs.75,000 (including cash at bank balance)  2nd Realisation – Rs.32,000  3rd Realisation – Rs.60,000  4th & Final Realisation – Rs.63,000  If the distribution of cash is to be made after each installment of realisation, *prepare a statement showing the distribution to partners at each installment although the final results were not yet known*. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Ashwin Ltd. invited applications 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 call – Rs.36.  Applications were received for 9,000 shares and all of these were accepted. All money due were received except the call money on 100 shares which were forfeited. Of the forfeited shares, 50 shares were reissued at the rate of Rs.90 as fully paid. *Pass necessary journal entries in the books of the company.* | CO2 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | *Show by means of journal entries for the following at the time of issue on 01.01.2015 and redemption after 6 years on 31.12.2015:*   1. P Ltd. issues 40,000 12% debentures of Rs.100 each at a discount of 5% to be redeemed at par at the end of sixth year. 2. Q Ltd. issues 20,000 12% debentures of Rs.100 each at a discount of 5% to be redeemed at premium of 5% at the end of sixth year. 3. R Ltd. issues 30,000 13% debentures of Rs.100 each at par, to be redeemed at premium of 4% at the end of sixth year. 4. S Ltd. issues 24,000 14% debentures of Rs.100 each at a premium of 5% to be redeemed at par at the end of sixth year. | CO3 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | *From the following trial balance prepare Trading, P&L A/c and Balance Sheet of Manova International Company as on 31.03.2021*   |  |  |  | | --- | --- | --- | | Particulars | Debit | Credit | | Purchase  Goods returned  Carriage inward  Salaries and wages  Rent & taxes  Insurance  Discount  Bank  Plant and machinery  Investments  Furniture  Bills receivables  Cash in hand  Sundry expenses  Opening stock  Sales  Bills payable  Capital account | 70,000  1,500  14,000  2,800  500  800  13,700  12,000  8,000  5,000  45,500  1,000  500  31,500 | 5,000  1,10,000  15,800  76,000 | | Total | 2,06,800 | 2,06,800 |   Adjustments:   1. Provide outstanding salary 2,500 2. Make provision for bad debts in bills receivables 1,500 3. Closing stock 65,000 4. Stocks lost by fire were 7,000. However the insurance company settled the claim for 5,000 and is still receivable 5. Manager is entitled the commission at 10% on net profit | CO4 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Sun Co. Ltd. went into liquidation on 31.12.2017. Its capital is divided into 20,000 shares of Rs.50 each. Its assets and liabilities on this date were as follows:  Cash in hand Rs.1,500; Realized from stock Rs.59,200; from book debts Rs.98,400; from furniture Rs.2,100; Investment with bank for overdraft Rs.9,800; Unsecured creditors Rs.1,07,550; Preferential creditors Rs.10,590; Bank overdraft Rs.8,000. 6% debentures having a floating charge Rs.88,000  Bank, after deducting its amount from investments of Rs.9,800, gave the surplus to the liquidator. Debentures were paid on 30.06.2018 with interest.  Remuneration of liquidator: 3% on net amount realized (excluding the amount given to secured creditors but including cash in hand), 2% on the amount paid to unsecured creditors (excluding preferential creditors). Cost of liquidation is Rs.2,030.  *Prepare liquidator’s final statement of accounts.* | CO5 | | R | | 20 | |
|  |  |  |  | |  | |  | |

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

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| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Explain the process flow for a partnership firm’s dissolution |
| CO2 | Journalize in the event issue, forfeiture and reissue of shares of shares & Debentures, |
| CO3 | Get practical application in redemption of preference shares and debentures. |
| CO4 | Apply the comprehensive practice in the preparation of corporate accounts with the provisions of Companies Act |
| CO5 | Demonstrate the application of IFRS standards in preparing company accounts |
| CO6 | Apply the technical skills learnt on the valuation process of shares and goodwill and liquidation of companies |

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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 | 2 | - | 20 | - | 10 | - | 32 |
| CO3 | 22 | - | 10 | - | - | - | 32 |
| CO4 | - | 12 | - | 20 | - | - | 32 |
| CO5 | 30 | 2 | - | - | - | - | 32 |
| CO6 | - | 10 | - | - | - | - | 10 |
|  | | | | | | | **170** |



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| --- | --- | --- | --- |
| **Course Code** | **22BC2026** | **Duration** | **3hrs** |
| **Course Name** | **INCOME TAX LAW AND 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 commuted pension. | | | CO1 | | R | | 2 |
| 2. | Define Indian income and explain its conditions. | | | CO2 | | R | | 2 |
| 3. | Write the formula of cost inflation index. | | | CO3 | | U | | 2 |
| 4. | State the proforma of self-occupied house property. | | | CO4 | | AN | | 2 |
| 5. | Define HRA and explain its conditions. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Mr. Eshwar an Indian citizen leaves India for the first time in the last 20 years on November 20th, 2020. During the calendar year 2021 he comes to India on 1st September and stays for a period of 30 days. During the calendar year 2022, he does not visit India at all but comes to India on January 16th, 2023, and stays for 70 days. Determine his residential status for the assessment year 2023-24, if his taxable income other than foreign income for the P.Y. is 20,00,000 and he is not liable to pay tax in any other country. | | | CO1 | | AN | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Mr. Prakash a foreigner, came to India from Poland for the first time on 1.4.2016. He stayed here continuously for 3 years and went to France on 1.4.2019. He however returned to India on 1.7.2019 and went to Poland on 1.12.2020. He again came back to India on 25.1.2023 on a service in India. What is his residential status for the A.Y. 2023-24. | | | CO2 | | AN | | 10 |
| 8. | Mrs. Rekha furnishes the following details of her income for the previous year 2022-23.   1. Income accrued in America but received in India 19,000. 2. Interest on UK Govt. Securities 1/3 of which received in India, 15,000. 3. Salary income received in India for services rendered in Germany 28,000. 4. Income from agriculture in Bangladesh received and spend there only 16,000. 5. Income from profession in China received there. The profession was set up in India 12,000. 6. Income accrued in India but received in China 14,000. 7. Income earned outside India in preceding years but remitted in India during previous years 36,000. 8. Gift in foreign currency from a relative received in India 10,000.   Compute the total income of Rekha for the A.Y. 2023-24 if she is - (1) Resident (ii) Not ordinarily resident and (iii) non-resident. | | | CO3 | | AN | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Mr. Madhava Sen (age 45 years) is working as assistant in the Marketing Department of TTD Ltd. Bengaluru. His salary income details are as follows:   1. Basic salary Rs.15,000 p.m. 2. Dearness allowance Rs. 5,000 p.m. 3. Dearness Pay Rs. 2,000 p.m. 4. Commission Rs. 45,000 p.a. 5. Entertainment allowance Rs. 700 p.m. (6,000 spent on entertainment during the year) 6. House Rent allowance Rs. 7,500 p.m. (Rent paid Rs. 9,000 p.m.)   Compute taxable salary for the Assessment Year 2023-24. | | | CO4 | | A | | 10 |
| 10. | Mr. Biplab purchased a plot in 2001-02 for 2,00,000. It was sold on 15-1-2022 for 26,80,000 and he paid 2,00,000 as brokerage charges. He invested 2,00,000 in NHAI bonds and 3,10,000 in bonds issued by Rural Electrification Corporation Ltd. Compute his taxable capital gain, for assessment year 2023-24. If CIIS: 2001-02=100; 2004-05=113; 2022-23=331. | | | CO5 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Explain the different types of provident fund and its tax treatments. | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Following are the particulars provided by Joseph relevant to the P.Y. 2022-23. Compute his Gross Total Income based on different residential status.   1. Royalty received outside India from the Govt. of India 17,000. 2. Technical fees received from A Ltd. (Indian Co.,) Germany for advice given by him in respect of a project situated in Iran 1,17,000. 3. Income from a business situated in Srilanka (goods are sold in Sri Lanka, Sale consideration is received in Sri Lanka but business is controlled and managed from India) 2,17,000. 4. Income earned from a business in Uganda, the business is controlled from Delhi (15,000 is received in India) 65,000. 5. Pension (computed) from the Govt. of India for the service rendered in Rangoon and received in Rangoon 18,000. 6. Profit from a business in Goa, the business is wholly controlled and managed from Portugal and the whole profits are received in France, 75,000. 7. Cash gifts received in India from a relative in USA 40,000. 8. Income from agriculture in Indonesia, 1,00,000. 50% of the income is received in India 50,000 and the balance is received and used for Son's education in London. | CO1 | | AN | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Mr. X, a physically handicapped person working in ABC Company Ltd. Bangalore has furnished the following details of his income for the year 2022-23. Compute his income from salary for the A.Y. 23-24, (under Existing Tax Regime and Alternative Tax Regime).   1. Basic salary 40,000 p.m. 2. Dearness allowance enters into retirement benefits 24,000 p.m. 3. Fixed percentage of commission on sales 15,000 p.m. 4. Bonus 65,000 5. HRA 12,500p.m. (Rent paid 10,600 p.m) 6. Transport allowance 4,000 p.m. 7. Reimbursement of medical expenses 2,500 for treatment taken in private hospital. 8. Management contribution and own contributions to RPF is 15% of salary. 9. Interest credited to RPF is 11,000 at 11% p.a. 10. Professional tax paid by employee is 400 p.m 11. He is provided with more than 1.6-liter capacity car by the company for official use. All the expenses including salary of the driver are met by the company. 12. Children education allowance 600 p.m. per child for two children and children hostel allowance 1,000 p.m for two children. | CO2 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Akhila (resident) owns three houses in Bangalore the municipal valuations of which are 22,000, 36,000 and 31,000 respectively. The following are further details about three houses:   1. The first house built in 2013, has been let out on a monthly rent of 3,500. The expenses in connection with this house are: Interest on mortgage 2,000, Land revenue 100, Fire Insurance premium 800. Interest on loan for the construction of the house 4,000. Municipal taxes 1,500. The house remained vacant for two months. Unrealized rent of the current year amounts to 7,000. The assessing officer has been satisfied about this unrealized rent. 2. The second house was built in 1985 and it is used for owner's residential purposes. In connection with this house 800 were spent on repairs, 200 were paid as fire insurance premium. The house remained vacant for three months as the owner had to stay in Chennai in a rented house in connection with her profession. 3. The construction of third house was completed on 30th June 2016 and from 1st July 2016 it was let out for residential purposes on a rent of 2,500 p.m. Municipal tax 3,200 and Interest on loan 16,000 were paid during the year 2022-23. Compute her income from house property for the assessment year 2023-24. (Ignore Alternative Tax Regime under Section 115BAC). | CO3 | | AN | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Mr. Prasanna sold his residential house on 1-1-2023 for 35,06,000 which he had purchased in 2001-02 for 2,00,000. He spent 6,000 for sale of the house. He also spent 1,50,000 on the construction of new house and deposited 1,00,000 under capital gains account scheme on 28-3-2023. The CII for 2001-02 and 2022-23 are 100 and 331 respectively. Compute taxable capital gains for the Assessment Year 2023-24. | CO4 | | A | | 10 | |
|  | b. | Following Incomes are received by Mr. Ajay (resident) in the previous year 2022-23. Compute his taxable income from the head other sources. (under Existing Tax Regime and Alternative Tax Regime).   1. Director’s fees 10,000 2. Interest from Saving Bank Account 500. 3. Dividend received from Co-operative Society 7,000. 4. Winning from Andhra Pradesh State Lottery 28,000 (Net). 5. Family pension received 30,000 p.a. 6. Dividend received on preference shares 10,000 p.a. 7. Insurance commission received 23,500(expenses incurred in earning insurance commission 2,500). 8. Mr. Ajay received a gold chain from his friend as gift. Its fair market value is 32,000 and painting from another friend as gift. Its fair market value is 18,000. | CO5 | | A | | 10 | |
|  |  |  |  | |  | |  | |
| 16. | a. | State the proforma of short-term and long-term capital gains and explain exemption U/S 54 to 54F. | CO6 | | R | | 20 | |
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**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 Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | - | - | 30 | - | - | 32 |
| CO2 | 2 | - | 20 | 10 | - | - | 32 |
| CO3 | - | 2 | - | 30 | - | - | 32 |
| CO4 | - | - | 20 | 2 | - | - | 22 |
| CO5 | 2 | - | 20 | - | - | - | 22 |
| CO6 | 20 | 10 | - | - | - | - | 30 |
|  | | | | | | | **170** |



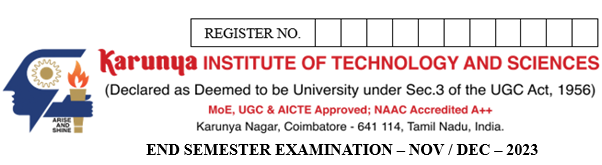
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| --- | --- | --- | --- |
| **Course Code** | **22BC2028** | **Duration** | **3hrs** |
| **Course Name** | **PRINCIPLES OF AUDITING** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define assurance engagements. | | | CO1 | | U | | 2 |
| 2. | Describe internal audit. | | | CO2 | | R | | 2 |
| 3. | Write a short note on audit risk. | | | CO3 | | An | | 2 |
| 4. | Define audit fraud. | | | CO4 | | A | | 2 |
| 5. | Write a short note on external audit. | | | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Briefly explain the functions of auditing. | | | CO1 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | What is corporate governance? Explain the elements of corporate governance. | | | CO2 | | R | | 10 |
| 8. | Briefly discuss the risk assessment process in auditing. | | | CO3 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Enumerate the communication on internal control system. | | | CO4 | | A | | 10 |
| 10. | Briefly discuss the quality and quantity of audit evidence. | | | CO5 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Elaborate the audit finalization and the final review of the report. | | | CO6 | | R | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Briefly explain the importance of auditing. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Briefly discuss the evaluation of internal control system. | CO2 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Elucidate the steps involved in audit planning process. | CO3 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Briefly discuss the computer assisted audit techniques in auditing. | CO4 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Elucidate the basic elements of audit report. | CO5 | | R | | 20 | |
|  |  |  |  | |  | |  | |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Describe the concepts of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct |
| CO2 | Describe of the entity and its environment, assesses the risk of material misstatement. |
| CO3 | Develop Plans by Auditor on audit of financial statements |
| CO4 | Evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations |
| CO5 | Analyze 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 |
| CO6 | 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 |  | 32 |  |  |  |  | 32 |
| CO2 | 32 |  |  |  |  |  | 32 |
| CO3 |  |  |  | 32 |  |  | 32 |
| CO4 |  |  | 32 |  |  |  | 32 |
| CO5 | 32 |  |  |  |  |  | 32 |
| CO6 | 10 |  |  |  |  |  | 10 |
|  | | | | | | | **170** |



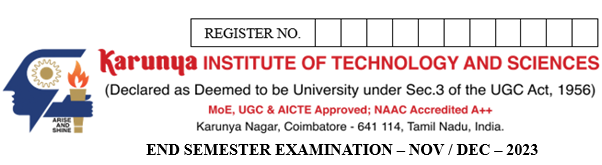
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| --- | --- | --- | --- |
| **Course Code** | **22BC2031** | **Duration** | **3hrs** |
| **Course Name** | **DATA ANALYTICS FUNDAMENTALS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | List a few roles in Data analytics. | | CO1 | R | 2 |
| 2. | What is a histogram? | | CO2 | R | 2 |
| 3. | Describe Find and Replace in Excel. | | CO1 | R | 2 |
| 4. | Why do we format a pivot table? | | CO3 | An | 2 |
| 5. | Write the syntax of the function reading the dataset from an Excel File. | | CO2 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the role of a Business Analytics professional. | | CO2 | A | 10 |
| **(OR)** | | | | | |
| 7. | Define Hypothesis. Describe the types of hypothesis testing. | | CO2 | R | 10 |
| 8. | Explain the following functions:   1. GetPivotData() 2. Related() | | CO4 | A | 10 |
| **(OR)** | | | | | |
| 9. | Compare and Contrast the methods of combining queries. | | CO3 | An | 10 |
| 10. | List and explain the different views of a query in Power Pivot. | | CO4 | R | 10 |
| **(OR)** | | | | | |
| 11. | Explain any two business cases where R is used as programming language. | | CO5 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | What are Paretocharts and boxplots? Explain the cases in which they are used. Explain with example charts. | CO4 | E | 20 |
|  |  |  |  |  |  |
| 13. | a. | Describe any 4 addition formula in Excel. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 14. | a. | How do you filter data in a Pivot table? Explain cross filtering in Excel. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. | a. | What are the often used data-cleansing techniques in MS-Excel? | CO3 | U | 20 |
|  |  |  |  |  |  |
| 16. | a. | Describe how a chart is created using plot function in detail with an example code and a plot. | CO6 | C | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To Remember the basics of Excel and its usage as a data analysis tool |
| CO2 | To Understand business analytics using Excel including |
| CO3 | To Analyze and transform raw data into data models, |
| CO4 | To Evaluate, explore, analyze and visualize data |
| CO5 | To Apply R language fundamentals, and basic syntax |
| CO6 | To Develop the skill set of how R is used to perform data analytics |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2+2 |  |  |  |  |  | 4 |
| CO2 | 2+2+10 |  | 10 |  |  |  | 14 |
| CO3 |  | 20 | 20+20 | 2+10 |  |  | 72 |
| CO4 | 10 |  | 10 |  | 20 |  | 40 |
| CO5 |  |  | 10 |  |  |  | 10 |
| CO6 |  |  |  |  |  | 20 | 20 |
|  | | | | | | | **170** |



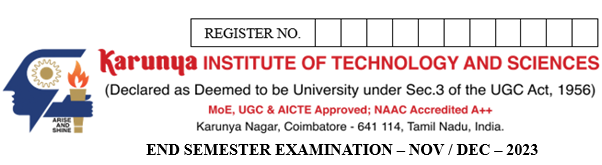
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| --- | --- | --- | --- |
| **Course Code** | **22BC2037** | **Duration** | **3hrs** |
| **Course Name** | **DERIVATIVES MARKET** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define Call and Put Options. | | CO1 | R | 2 |
| 2. | Differentiate Futures from Options. | | CO2 | R | 2 |
| 3. | Write short notes on European Option and Open Interest. | | CO3 | R | 2 |
| 4. | Purchase of XYZ stock future of lot size 1150 has been done at a price of Rs.1288. You are requested to find out the profit or loss on such transaction during the following scenarios  Scenario 1 : When the same is Sold @ 1264  Scenario 1 : When the same is Sold @ 1306 | | CO4 | R | 2 |
| 5. | Write Short notes on Bid Ask Spread. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain in detail the Order types and Conditions in derivative trading. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Explain in detail Moneyness of an Option. | | CO2 | U | 10 |
| 8. | List out the various assumptions of the Cost of Carry Model. | | CO3 | R | 10 |
| **(OR)** | | | | | |
| 9. | Explain in detail the strategy of Short Hedge using Index futures. | | CO4 | U | 10 |
| 10. | Explain the terminologies Liquidity Risk and Counterparty Risk. | | CO5 | A | 10 |
| **(OR)** | | | | | |
| 11. | Explain in detail Systematic and Unsystematic Risks. | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain in detail with suitable examples the concept of accounting at the inception of the derivative contract. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | Explain in detail the various margins imposed on the derivative trading. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 14. | a. | Explain in detail the KYC process for Clients of Special Categories. | CO4 | An | 10 |
|  | b. | List out the various penalties on the violations and compliance lapses by trading members. | CO4 | U | 10 |
|  |  |  |  |  |  |
| 15. | a. | **Calculate and fill the fields with ? in the below table**   |  |  |  |  | | --- | --- | --- | --- | | **Security Description** | **Nifty Aug Futures** | **Bank Nifty Sep Futures** | **ICICIAug Futures** | | Trade Type | Sell | Buy | Sell | | Lots Traded | 15 | 12 | 3 | | Lot Size | 50 | 25 | 1300 | | Price Scenario 1 | 19800 | 46500 | 1002 | | Price Scenario 2 | 19600 | 47250 | 1010 | | Profit Amount | ? | ? | ? | | Profit Amount Scenario 2 | ? | ? | ? | | Square off Price | 19750 | 45950 | 1023 | | Margin Rate Scenario 1 | 7% | 11% | 26% | | Required Margin Scenario 1 | ? | ? | ? | | Margin Rate Scenario 2 | 9% | 14% | 22% | | Required Margin Scenario 2 | ? | ? | ? |   Also find out the open interest of the broker on the above positions. | CO5 | U | 20 |
|  |  |  |  |  |  |
| 16. | a. | Explain in detail Cross Margin and its features. | CO6 | E | 10 |
|  | b. | List out the responsibilities of Clearing Corporation. | CO6 | U | 10 |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To understand the Derivative system in Indian Capital market. |
| CO2 | To remember the important concept and to impact knowledge on Derivative Trading |
| CO3 | To apply the learned things in derivative trading for one’s self or to assist others |
| CO4 | To analyze, Compute, Understand the Risks associated with Derivative Trading |
| CO5 | To create insight knowledge into the Derivative Trading and related activities |
|  |  |

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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 | 2 | 10 |  |  | 10 |  | 22 |
| CO3 | 12 | 20 |  |  |  |  | 32 |
| CO4 | 2 | 20 |  | 10 |  |  | 32 |
| CO5 |  | 22 | 10 |  |  |  | 32 |
| CO6 |  | 10 |  | 10 | 10 |  | 30 |
|  | | | | | | | **170** |



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| **Course Code** | **22BC2038** | **Duration** | **3hrs** |
| **Course Name** | **MUTUAL FUND 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. | Calculate the Net Assets of a Fund if the market value of portfolio is Rs.1000 crores and the current liabilities are Rs 50 crores. | | CO4 | A | 2 |
| 2. | Explain the main advantage of diversifications. | | CO1 | U | 2 |
| 3. | Explain the Nature and Futures of ELSS | | CO5 | U | 2 |
| 4. | Describe the key factors of SMART financial goal. | | CO1 | U | 2 |
| 5. | An investor has 1000 units of a scheme which declares a 1: 2 bonus. The NAV Ex Bonus becomes Rs 30. How much the investor does has to pay to get the additional units as per the allotment due to him? | | CO2 | A | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Discuss the role and importance of mutual fund distributors. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Explain the advantages of Mutual Funds. | | CO1 | U | 10 |
| 8. | SEBI has laid down certain fair valuation principles to ensure such fair treatment to all investors – explain the statement. | | CO4 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Analyze the various factors to evaluate investments. | | CO3 | U | 10 |
| 10. | Explain the meaning of indexation and how does it benefit the investors, with examples. | | CO4 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | List out categories of Capital gains and explain the provision of Setting off Gains and Losses under Income Tax Act | | CO4 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Explain the New Fund Offer Process. | CO2 | U | 10 |
|  | b. | Discuss the Investors’ Rights & Obligations related to Mutual Fund investments | CO2 | U | 10 |
|  |  |  |  |  |  |
| 13. | a. | Analyze the various schemes of MF with basis of Time duration, Age group, and returns. | CO5 | An | 10 |
|  | b. | Explain the types of risks involved in the investments and how they are managed. | CO5 | U | 10 |
|  |  |  |  |  |  |
| 14. | a. | Explain different types of systematic transactions and the purpose of particular systematic transactions with examples. | CO3 | U | 10 |
|  | b. | Describe key constituents of a Mutual Fund. | CO2 | U | 10 |
|  |  |  |  |  |  |
| 15. | a. | Explain the term Statement of Additional Information and Content of SAI. | CO3 | U | 10 |
|  | b. | Describe the role of Securities and Exchange Board of India related to MFD and investors. | CO1 | U | 10 |
|  |  |  |  |  |  |
| 16. | a. | Discuss the Investors’ Rights & Obligations related to Mutual Fund investments. | CO6 | U | 10 |
|  | b. | Explain the classification of Mutual Funds basis of the structure. | CO2 | U | 10 |

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|  | **COURSE OUTCOMES** |
| CO1 | Remember the growth and role of Mutual fund industry in India |
| CO2 | Understand about key constituents and code of conduct for the business |
| CO3 | Analyse the various schemes of Mutual fund and its distribution mode |
| CO4 | Understand about the valuation of mutual fund investment and its accounting requirements |
| CO5 | Develop skills on mutual fund schemes selection and degree of risks involved |
| CO6 | Appraise the Do’s and Don’ts in mutual fund schemes |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 34 |  |  |  |  | 34 |
| CO2 |  | 40 | 2 |  |  |  | 42 |
| CO3 |  | 30 |  |  |  |  | 30 |
| CO4 |  | 30 | 2 |  |  |  | 32 |
| CO5 |  | 12 |  | 10 |  |  | 22 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |



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| **Course Code** | **22BC2039** | **Duration** | **3hrs** |
| **Course Name** | **SMART TRADING - FUNDAMENTAL ANALYSIS** | **Max. Marks** | **100** |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | What advantage do they have over their competing firms? | | | CO1 | | U | | 2 |
| 2. | Discuss in short about “opportunity cost” | | | CO2 | | R | | 2 |
| 3. | Where does a company raise funds? | | | CO3 | | R | | 2 |
| 4. | Write about the concept of secured loans. | | | CO4 | | U | | 2 |
| 5. | Make a short note on pro cyclic. | | | CO6 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Why efficient market hypothesis relevant for investing? | | | CO1 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 7. | What is called Beta and why it is very important while selecting a stock? | | | CO2 | | E | | 10 |
| 8. | Where can one find financial statements? Discuss | | | CO3 | | A | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Discuss Du-Pont analysis and how significant in the area of strength and weakness. | | | CO4 | | U | | 10 |
| 10. | Explain Top-Down valuation using EIC Analysis. | | | CO5 | | R | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Discuss the Dividend Discount Model (DDM). | | | CO6 | | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Discuss in brief about the argument against EMH. | CO1 | | U | | 10 | |
|  | b. | Elaborate the steps in Fundamental analysis. | CO1 | | R | | 10 | |
|  |  |  |  | |  | |  | |
| 13. | a. | What interest rate should we use while discounting the future cash flows? | CO2 | | A | | 10 | |
|  | b. | Explain sharp ratio of portfolio performance. | CO2 | | An | | 10 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Explain the comparative and common size financial statements. | CO3 | | A | | 10 | |
|  | b. | Enumerate the financial ratio which is important to select the stock. | CO3 | | R | | 10 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Elaborately discuss the Satyam case and need for forensic accounting. | CO4 | | U | | 10 | |
|  | b. | Distinguish the cash conversion cycle to check the inventory of stock. | CO4 | | R | | 10 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Differentiate the FCFF and FCFE based DCF. | CO5 | | An | | 10 | |
|  | b. | Describe the concept stable growth rate and explain its limitations of the model. | CO6 | | A | | 10 | |
|  |  |  |  | |  | |  | |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Acquire the knowledge on the relevance of fundamental analysis in investing |
| CO2 | Describe the basic concepts of Time Value of Money |
| CO3 | Apply the fundamental analysis concepts in real life |
| CO4 | Analyze financial statements |
| CO5 | Evaluate the various valuation methodologies while buying assets |
| CO6 | Develop own recommendations of stocks based on fundamental analysis |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 10 | 12 | - | 10 | - | - | 32 |
| CO2 | 2 | - | 10 | 10 | 10 | - | 32 |
| CO3 | 12 | - | 20 | - | - | - | 32 |
| CO4 | 10 | 22 | - | - | - | - | 32 |
| CO5 | 10 | - | - | 10 | - | - | 20 |
| CO6 | - | 12 | 10 | - | - | - | 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)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Write a note on Downward communication. | | | CO1 | | R | | 2 |
| 2. | Write a note on Upward communication. | | | CO2 | | R | | 2 |
| 3. | Define Homophone with suitable example. | | | CO3 | | R | | 2 |
| 4. | What are the alternative interview formats? | | | CO4 | | U | | 2 |
| 5. | List down any two importance of Complaint letter. | | | CO6 | | E | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Explain the kinds of Communication employed by business organizations | | | CO1 | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Discuss various communication channels, such as face-to-face, written, verbal, and digital communication, and their respective strengths and weaknesses in facilitating effective communication. | | | CO2 | | An | | 10 |
| 8. | Explain the concept of mock interviews and their significance in the recruitment and selection process. How do mock interviews help candidates prepare for actual job interviews, and what are the key benefits for both candidates and employers? | | | CO3 | | E | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Define mock interview and its role in building a candidate. | | | CO4 | | E | | 10 |
| 10. | Explain the methods to improve business vocabulary and its vital role in current era. | | | CO5 | | An | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Explain the types of letter in detail. Select two types and write their format. | | | CO6 | | A | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Explain the concept of communication barriers and discuss the various types of barriers that can hinder effective communication in organizational settings. Provide real-life examples to illustrate your points. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Explain in detail, Communication Process with the flow chart. | CO2 | | R | | 10 | |
|  | b. | Analyze the significance of the message in the communication process. What factors affect the clarity and effectiveness of the message? | CO2 | | An | | 10 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Explain the characteristics of a job interview. | CO3 | | R | | 10 | |
|  | b. | Explain the types of interview questions and answering strategies. | CO4 | | An | | 10 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Write the structure of a sales letter. | CO5 | | R | | 10 | |
|  | b. | Draft a business enquirey letter – regarding the purchase of materials in bulk. | CO5 | | A | | 10 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Assume that you are the chief manager of Corporation bank, Coimbatore Branch. Write a sales letter for potential customers. Your letter should promote the housing, education and personal loans of the bank | CO6 | | A | | 10 | |
|  | b. | State the importance of complaint letter. | CO6 | | A | | 10 | |
|  |  |  |  | |  | |  | |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Communicate flawlessly |
| CO2 | Use body language effectively |
| CO3 | Make Presentation professionally |
| 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 Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 30 |  |  |  |  | 32 |
| CO2 | 12 |  |  | 20 |  |  | 32 |
| CO3 | 12 |  |  |  | 10 |  | 22 |
| CO4 |  | 2 |  | 10 | 10 |  | 22 |
| CO5 | 10 |  | 10 | 10 |  |  | 30 |
| CO6 |  |  | 30 |  | 2 |  | 32 |
|  | | | | | | | **170** |



|  |  |  |  |
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| **Course Code** | **23BC2001** | **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. | Explain the objectives of accounting. | | CO1 | R | | 2 |
| 2. | State the significance of preparing ledger a/c. | | CO2 | R | | 2 |
| 3. | Explain accrual accounting concept. | | CO3 | U | | 2 |
| 4. | Explain the significance of bank reconciliation statement. | | CO4 | AN | | 2 |
| 5. | Explain the dual aspect accounting concept. | | CO5 | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Explain the importance of preparing Trading, profit & loss a/c. | | CO1 | AN | | 10 |
| **(OR)** | | | | | | |
| 7. | On April 1, 2018 Shubra Ltd. purchased a machinery for Rs. 12,00,000. On Oct 1, 2020, a part of the machinery purchased on April 1, 2018 for Rs. 80,000 was sold for Rs. 45,000 and a new machinery at a cost of Rs. 1,58,000 was purchased and installed on the same date. The company has adopted the method of providing 10% p.a. depreciation on the written down value of the machinery.  Required: Show the necessary ledger accounts for the years ended 31st March 2019 to 2021 assuming that (a) Provision for Depreciation Account is not maintained (b) Provision for Depreciation Account is maintained. | | CO2 | AN | | 10 |
| 8. | Write out the Journal Entries to rectify the following errors, using a Suspense Account.  (1) Goods of the value of Rs. 100 returned by Mr. Sharma were entered in the Sales Day Book and posted therefrom to the credit of his account;  (2) An amount of Rs. 150 entered in the Sales Returns Book, has been posted to the debit of Mr. Philip, who returned the goods;  (3) A sale of Rs. 200 made to Mr. Ghanshyam was correctly entered in the Sales Day Book but wrongly posted to the debit of Mr. Radheshyam as Rs. 20; and  (4) The total of “Discount Allowed” column in the Cash Book for the month of September, 2020 amounting to Rs. 250 was not posted. | | CO3 | AN | | 10 |
| **(OR)** | | | | | | |
| 9. | Explain the different types of depreciation. | | CO4 | U | | 10 |
| 10. | List out any five Indian accounting standards. | | CO5 | A | | 10 |
| **(OR)** | | | | | | |
| 11. | The following errors, affecting the account for the year 2020 were detected in the books of Jain Brothers, Delhi:  (1) Sale of old Furniture Rs. 150 treated as sale of goods.  (2) Receipt of Rs. 500 from Ram Mohan credited to Shyam Sunder.  (3) Goods worth Rs. 100 brought from Mohan Narain have remained unrecorded so far.  (4) A return of Rs. 120 from Mukesh posted to his debit.  (5) A return of Rs. 90 to Shyam Sunder posted as Rs. 9 in his account.  (6) Rent of proprietor’s residence, Rs. 600 debited to rent A/c.  (7) A payment of Rs. 215 to Mohammad Sadiq posted to his credit as Rs. 125.  (8) Sales Book added Rs. 900 short.  (9) The total of Bills Receivable Book Rs. 1,500 left unposted.  You are required to pass the necessary rectifying entries and show how the trial balance would be affected by the errors. | | CO6 | A | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | a. | Journalize the following transactions.  1. December 1, 2020, Ram started business with capital Rs. 8,00,000  2. December 3, he withdrew cash for business from the Bank Rs. 2,000.  3. December 5, he purchased goods making payment through bank Rs. 15,000.  4. December 8, he sold goods Rs. 16,000 and received payment through bank.  5. December 10, he purchased furniture and paid by cheque Rs. 2,500.  6. December 12, he sold goods to Arvind Rs. 2,400.  7. December 14, he purchased goods from Amrit Rs.10,000.  8. December 15, he returned goods to Amrit Rs. 500.  9. December 16, he received from Arvind Rs. 2,300 in full settlement.  10. December 18, he withdrew goods for personal use Rs.1,000.  11. December 20, he withdrew cash from business for personal use Rs. 2,000.  12. December 24, he paid telephone charges Rs. 110.  13. December 26, amount paid to Amrit in full settlement Rs. 9,450.  14. December 31, paid for stationery Rs. 200, rent Rs. 5,000 and salaries to staff Rs. 2,000.  15. December 31, goods distributed by way of free samples Rs. 2,000. | CO1 | AN | 20 | |
|  |  |  |  |  |  | |
| 13. | a. | The Cash Book of Mr. Gadbadwala shows ` 8,36,400 as the balance at Bank as on 31st December, 2019, but you find that it does not agree with the balance as per the Bank Pass Book. On scrutiny, you find the following discrepancies:  (1) On 15th December, 2019 the payment side of the Cash Book was undercast by Rs. 10,000.  (2) A cheque for Rs. 1,31,000 issued on 25th December, 2019 was not taken in the bank column.  (3) One deposit of Rs. 1,50,000 was recorded in the Cash Book as if there is no bank column there in.  (4) On 18th December, 2019 the debit balance of Rs. 15,260 as on the previous day, was brought forward as credit balance.  (5) Of the total cheques amounting to Rs. 11,514 drawn in the last week of December, 2019, cheques aggregating Rs. 7,815 were encased in December.  (6) Dividends of Rs. 25,000 collected by the Bank and subscription of Rs. 1,000 paid by it were not recorded in the Cash Book.  (7) One out-going Cheque of Rs. 3,50,000 was recorded twice in the Cash Book. Prepare a Reconciliation Statement. | CO2 | A | 20 | |
|  |  |  |  |  |  | |
| 14. | a. | A firm purchased second hand machinery on 1st January, 2018 for Rs. 3,00,000, subsequent to which Rs. 60,000 and Rs. 40,000 were spent on its repairs and installation, respectively. On 1st July, 2019 another machinery was purchased for Rs. 2,60,000. On 1st July, 2020, the first machinery having become outdated was auctioned for Rs. 3,20,000 and on the same date, another machinery was purchased for Rs. 2,50,000. On 1st July, 2021, the second machinery was also sold off and it fetched Rs. 2,30,000. Depreciation was provided on machinery @ 10% on the original cost annually on 31st December, under the straight-line method.  Required: Prepare the following accounts in the books of the company:  (i) Machinery Account for the years ending Dec. 31 2018 to 2021 and (ii) Machinery Disposal Account | CO3 | AN | 20 | |
|  |  |  |  |  |  | |
| 15. | a. | Mr. Mohan gives you the following trial balance and some other information:    Other Information:  (i) Closing Inventory was Rs.1,80,000;  (ii) Depreciate Furniture @ 10% p.a.  Required to Prepare Trading and Profit and Loss Account for the year ended on 31.3.2020 and Balance Sheet of Mr. Mohan as on that date. | CO4 | A | 10 | |
|  |  |  |  |  |  | |
| 16. | a. | Mr. Roy was unable to agree the Trial Balance last year and wrote off the difference to the Profit and Loss Account of that year. Next Year, he appointed a Chartered Accountant who examined the old books and found the following mistakes:  (1) Purchase of a scooter was debited to conveyance account Rs. 3,000.  (2) Purchase account was over-cast by Rs. 10,000.  (3) A credit purchase of goods from Mr. P for Rs. 2,000 was entered as a sale.  (4) Receipt of cash from Mr. A was posted to the account of Mr. B Rs. 1,000.  (5) Receipt of cash from Mr. C was posted to the debit of his account, Rs. 500.  (6) Rs. 500 due by Mr. Q was omitted to be taken to the trial balance.  (7) Sale of goods to Mr. R for Rs. 2,000 was omitted to be recorded.  (8) Amount of Rs. 2,395 of purchase was wrongly posted as Rs. 2,593.  Mr. Roy used 10% depreciation on vehicles.  Suggest the necessary rectification entries. | CO6 | A | 20 | |
|  |  |  |  |  |  | |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To Understand the context of financial reporting. |
| CO2 | To Remember qualitative characteristics &amp; golden rules of financial accounting. |
| CO3 | To Develop Cash Book and apply the rules of depreciation. |
| CO4 | To Analyze and reconcile the Bank Statement with Cash Book. |
| CO5 | To Apply the principles in construction of Financial Statements. |
| CO6 | To Analyze, Interpret, read annual reports. |

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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 | - | 20 | 10 | - | - | 32 |
| CO3 | - | 2 | - | 30 | - | - | 32 |
| CO4 | - | 10 | 10 | 2 | - | - | 22 |
| CO5 | 2 | - | 20 | - | - | - | 22 |
| CO6 | - | - | 30 | - | - | - | 30 |
|  | | | | | | | **170** |



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| **Course Code** | **23BC2003** | **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)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Define Business. | | | CO | | U | | 2 |
| 2. | Describe Demand. | | | CO | | R | | 2 |
| 3. | Write a short note on market. | | | CO | | An | | 2 |
| 4. | Describe monopoly. | | | CO | | A | | 2 |
| 5. | List down the importance of national income. | | | CO | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Briefly discuss the importance of business economics. | | | CO | | U | | 10 |
| **(OR)** | | | | | | | | |
| 7. | Illustrate the determinants of supply. | | | CO | | R | | 10 |
| 8. | Elaborate the merits and demerits of large scale production. | | | CO | | An | | 10 |
| **(OR)** | | | | | | | | |
| 9. | Briefly explain pricing under different market structures. | | | CO | | A | | 10 |
| 10. | Illustrate the characteristics of perfect competition. | | | CO | | R | | 10 |
| **(OR)** | | | | | | | | |
| 11. | Briefly discuss the importance of business cycles. | | | CO | | R | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Elaborate the scope of business economics. | CO1 | | U | | 20 | |
|  |  |  |  | |  | |  | |
| 13. | a. | Briefly discuss the demand forecasting techniques. | CO2 | | R | | 20 | |
|  |  |  |  | |  | |  | |
| 14. | a. | Define production. Elucidate the factors of production, with suitable examples. | CO3 | | An | | 20 | |
|  |  |  |  | |  | |  | |
| 15. | a. | Define price. Briefly explain the various methods of pricing strategies. | CO4 | | A | | 20 | |
|  |  |  |  | |  | |  | |
| 16. | a. | Briefly explain the contributions of National Income to the economic development. | CO5 | | R | | 20 | |
|  |  |  |  | |  | |  | |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Identify market demand and supply for the business development |
| CO2 | Describe the basic economic theory |
| CO3 | Apply the production function concepts for business decision |
| CO4 | Analyze the pricing strategies adopted under different market structures |
| CO5 | Appraise the concept of national income, public finance and trade cycle |
| CO6 | Demonstrate market structure and its pricing strategies |

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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 |  |  |  | 32 |  |  | 32 |
| CO4 |  |  | 32 |  |  |  | 32 |
| CO5 | 32 |  |  |  |  |  | 32 |
| CO6 | 10 |  |  |  |  |  | 10 |
|  | | | | | | | **170** |



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| --- | --- | --- | --- |
| **Course Code** | **23BC2004** | **Duration** | **3hrs** |
| **Course Name** | **INTRODUCTION TO FINTECH AND FINTECH REGULATIONS** | **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 is Heterogeneous data distribution? | | CO1 | U | 2 |
| 2. | List out the different layers of blockchain technology stack. | | CO2 | R | 2 |
| 3. | Explain about the Money laundering Act. | | CO3 | An | 2 |
| 4. | Describe the epidermal skin technology. | | CO4 | U | 2 |
| 5. | List out the rectech supporting technology. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Describe how an Initial Coin Offering (ICO) Works. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Briefly explain about the blockchain frameworks. | | CO2 | R | 10 |
| 8. | Write short notes on i) Peer-2-Peer lending (P2P) ii) Mobile-Point-Of-Sale (mPOS). | | CO3 | An | 10 |
| **(OR)** | | | | | |
| 9. | Briefly explain Ethereum. | | CO4 | R | 10 |
| 10. | Classify the evolution of crypto currency. | | CO5 | U | 10 |
| **(OR)** | | | | | |
| 11. | Describe the history of fintech. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Elaborate Block chain as a Financial System. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | Explain Block chain for Provenance Tracking. | CO2 | An | 20 |
|  |  |  |  |  |  |
| 14. | a. | Elaborate the applications of financial technology. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. | a. | Briefly explain about the fintech law and regulations. | CO4 | R | 20 |
|  |  |  |  |  |  |
| 16. | a. | Describe role of digital banking innovation and fintech innovation in other industries. | CO5 | U | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Describe Fintech applications |
| CO2 | Demonstrate 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 | Articulate the Fintech regulations and RegTech Ecosystem in Financial Institutions |

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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 | 30 | 2 | - | - | - | - | 32 |
| CO5 | 2 | 30 | - | - | - | - | 32 |
| CO6 | - | 10 | - | - | - | - | 10 |
|  | | | | | | | **170** |