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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

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| --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | What are the key attributes of a good investment? | | CO1 | U | 2 |
| 2. | Define financial investment. | | CO2 | R | 2 |
| 3. | Name two types of charts used in technical analysis. | | CO3 | R | 2 |
| 4. | Define Beta in portfolio analysis. | | CO4 | R | 2 |
| 5. | Name two types of mutual funds. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the factors to consider before entering the primary market. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Differentiate between systematic and unsystematic risk. | | CO2 | U | 10 |
| 8. | Discuss the impact of the global economy on investment decisions. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain Dow Theory. | | CO4 | U | 10 |
| 10. | Describe the Markowitz Model of portfolio theory. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Discuss the benefits of diversification in portfolio selection. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Briefly explain the functioning and major players in the secondary market with examples. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | Discuss the calculation of risk and return with examples. | CO2 | R | 20 |
|  | b. | Explain the types and features of bonds and debentures in detail. | CO2 | R |
|  |  |  |  |  |  |
| 14. |  | Briefly discuss the Efficient Market Hypothesis and the forms of market efficiency. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | Explain how Beta measurement works and its importance in portfolio management. | CO4 | R | 20 |
|  |  |  |  |  |  |
| 16. | a. | Discuss the different types of mutual funds and their features. | CO5 | R | 20 |
|  | b. | Elucidate the portfolio selection and how to determine the optimal asset mix. | CO5 | R |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

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

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

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| **Q. No** | **Questions** | **CO** | | **BL** | | **M** | |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | Define the term ‘hazard’ in the context of disaster management. | CO1 | | R | | 2 | |
| 2. | State any two main functions of NIDM. | CO2 | | R | | 2 | |
| 3. | List any two important provisions from the disaster management act. | CO3 | | R | | 2 | |
| 4. | Write a short note on the purpose of the Rajiv Gandhi rehabilitation package. | CO4 | | U | | 2 | |
| 5. | Define vulnerability and risk in the context of disaster management. | CO5 | | R | | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Examine the vulnerability of coastal areas in India to natural disasters. | CO1 | | A | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 7. | Analyze the role of SEZ (Special Economic Zones) in increasing disaster risks. | CO2 | | An | | 10 | |
| 8. | Discuss how Sphere Standards could improve humanitarian aid and disaster relief efforts in India. | CO3 | | U | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 9. | Analyze the lessons learned from the Gujarat Earthquake and how they have shaped disaster management strategies in India. | CO4 | | An | | 10 | |
| 10. | Explain the importance of local knowledge in effective disaster management. | CO5 | | U | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 11. | Assess the role of the Indian Meteorological Department (IMD) in predicting and managing natural disasters. | CO6 | | E | | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | Assess the strengths and weaknesses of India’s disaster response during the 2004 tsunami and suggest improvements for future preparedness. | | CO1 | | E | | 20 |
|  |  | |  | |  | |  |
| 13. | Analyze the role of district-level disaster management authorities in India, using recent case studies. | | CO2 | | An | | 20 |
|  |  | |  | |  | |  |
| 14. | Evaluate the role of the National Disaster Response Force (NDRF) in major disaster operations in the last decade. | | CO3 | | E | | 20 |
|  |  | |  | |  | |  |
| 15. | Analyze the long-term social and environmental impacts of large-scale development projects, such as dams, on disaster vulnerability. | | CO4 | | An | | 20 |
|  |  | |  | |  | |  |
| 16. | Examine how the COVID-19 pandemic has changed the disaster management landscape in India. | | CO5 | | A | | 20 |
|  |  | |  | |  | |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

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

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | - | 10 | - | 20 | - | 32 |
| CO2 | 2 | - | - | 30 | - | - | 32 |
| CO3 | 2 | 10 | - | - | 20 | - | 32 |
| CO4 | - | 2 | - | 30 | - | - | 32 |
| CO5 | 2 | 10 | 20 | - | - | - | 32 |
| CO6 | - | - | - | - | 10 | - | 10 |
| **Total** | 8 | 22 | 30 | 60 | 50 | - | **170** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

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| --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | List the relevant costs that should be considered when making a make-or-buy decision. | CO1 | R | 2 |
| 2. | State the key objectives of budgetary control in an organization. | CO2 | R | 2 |
| 3. | Describe the concept of zero-based budgeting and its significance in planning. | CO3 | U | 2 |
| 4. | Define the term 'standard costing' and mention its primary purpose in cost management. | CO4 | R | 2 |
| 5. | Outline the primary characteristics of Activity-Based Costing (ABC) and its application in businesses. | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Analyze a scenario where a company faces a decision to either continue producing a product in-house or outsource its production. Given the following costs, determine the optimal decision: In-house production costs per unit are ₹120 (fixed costs: ₹200,000 for 1,000 units), while outsourcing costs per unit are ₹150. Include a relevant cost analysis and justify your decision based on marginal costing principles. | CO1 | A | 10 |
|  | **(OR)** |  |  |  |
| 7. | Prepare a flexible budget for a company that has projected sales of ₹500,000, with variable costs estimated at 60% of sales and fixed costs totaling ₹120,000. Additionally, develop a master budget that includes a sales budget, production budget, and cash budget for the first quarter. Analyze the importance of budgeting in controlling organizational expenses. | CO2 | A | 10 |
|  |  |  |  |  |
| 8. | Utilize the High-Low method to estimate variable and fixed costs from the following data: Month 1: 10,000 units produced at ₹40,000 total cost; Month 2: 20,000 units produced at ₹70,000 total cost. Calculate the fixed and variable costs per unit. Additionally, discuss the significance of using quantitative techniques for budgeting in organizational planning and control. | CO3 | An | 10 |
|  | **(OR)** |  |  |  |
| 9. | Given the following standard costs for production: Standard cost for materials is ₹50 per unit; Standard labor cost is ₹30 per unit. During the month, the company produced 1,500 units and incurred materials costs of ₹80,000 and labor costs of ₹50,000. Calculate material and labor variances and discuss their implications for performance evaluation and control. | CO4 | An | 10 |
|  |  |  |  |  |
| 10. | Utilize Activity Based Costing (ABC) to allocate costs for a product with the following activity cost pools: Machine setup (₹10,000), Quality inspection (₹5,000), and Packaging (₹15,000). Given that the product requires 2 setups, 4 inspections, and 10 packages, determine the total cost allocated to the product using ABC. Assess the advantages and limitations of using ABC in both manufacturing and service industries. | CO5 | E | 10 |
|  | **(OR)** |  |  |  |
| 11. | Illustrate the concept of Life Cycle Costing (LCC) by identifying costs at different stages of a product's life cycle. For a product with estimated costs in the stages: Development: ₹200,000; Production: ₹500,000; Marketing: ₹300,000; and Disposal: ₹100,000, calculate the total life cycle cost and profit if the expected revenue is ₹1,500,000. Discuss the benefits of LCC in cost management and sustainability. | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | Analyze a scenario in which a company must decide between two products to maximize profit. Consider the relevant costs associated with each product, including fixed and variable costs, and perform a marginal costing analysis to determine the best choice for pricing decisions. Include sensitivity analysis to assess the impact of changes in costs on decision-making. | CO1 | An | 20 |
|  |  |  |  |  |
| 13. | A company is preparing its sales budget for the upcoming financial year, anticipating sales of 10,000 units at a selling price of ₹50 per unit. The company aims to maintain a desired ending inventory of 2,000 units while starting the year with a beginning inventory of 1,000 units. Based on this information, prepare a comprehensive production budget for the company.  Subsequently, develop a cash budget for the first quarter, considering the following parameters: fixed costs amount to ₹80,000, variable costs are ₹30 per unit produced, and the company expects to receive cash inflows from sales. The budget should detail the expected cash inflows from sales, cash outflows for production costs, and any other relevant expenses. Discuss the significance of budgeting in controlling costs and enhancing financial performance. | CO2 | A | 20 |
|  |  |  |  |  |
| 14. | A firm is implementing both top-down and bottom-up budgeting techniques for its next fiscal year. The projected sales are ₹500,000, with fixed costs estimated at ₹200,000 and variable costs at ₹300,000.  a) Using the top-down approach, allocate the budget based on management's directives and departmental needs.  b) In the bottom-up approach, consider inputs from various departments, leading to a different allocation of resources. Prepare the budget under both systems and discuss the expected impacts on planning and control processes.  Furthermore, analyze the advantages and disadvantages of each budgeting approach, providing insights into how these methods can affect organizational performance and employee engagement. | CO3 | E | 20 |
|  |  |  |  |  |
| 15. | A manufacturing company has established the following standard costs for its products: direct material cost is ₹10 per unit, direct labor cost is ₹15 per unit, and overhead cost is ₹5 per unit. During the month, the company produced 1,000 units but incurred actual costs of ₹12,000 for materials, ₹18,000 for labor, and ₹6,000 for overheads.  a) Calculate the material variance, labor variance, and overhead variance.  b) Analyze each variance to determine whether it is favorable or unfavorable and discuss potential reasons for the variances observed.  c) Based on your analysis, provide recommendations for management on how to address any unfavorable variances and improve cost control in future production cycles. | CO4 | An | 20 |
|  |  |  |  |  |
| 16. | A company is implementing Activity-Based Costing (ABC) to enhance its cost management strategy. The company has identified three activity cost pools: setup costs of ₹50,000, production costs of ₹100,000, and quality control costs of ₹30,000. It produces three products: Product A (5,000 units), Product B (3,000 units), and Product C (2,000 units).  a) Allocate the costs to each product based on the following number of setups for each product: Product A (10 setups), Product B (20 setups), and Product C (15 setups).  b) Calculate the total cost per product using ABC and discuss how this costing method differs from traditional costing methods.  c) Evaluate the benefits and limitations of using ABC in both manufacturing and service industries, particularly in terms of cost accuracy and managerial decision-making. | CO5 | A | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Select and appropriately apply decision-making techniques to facilitate business decisions. |
| **CO2** | Apply budgeting methods in preparing various functional budgets both fixed and flexible |
| **CO3** | Identify and apply appropriate budgeting techniques, including quantitative techniques and methods for planning and control |
| **CO4** | Use standard costing systems to measure and control business performance and to identify remedial action |
| **CO5** | Explain and apply specialist cost and management accounting techniques |
| **CO6** | Comprehend the importance of Life Cycle Costing and Environmental Accounting |

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | List the financial objectives of a for-profit organization. | CO1 | R | 2 |
| 2. | Name the main targets of macroeconomic policy. | CO2 | R | 2 |
| 3. | Explain the significance of working capital management for a business. | CO3 | U | 2 |
| 4. | List the investment appraisal techniques in long term investment decision. | CO4 | R | 2 |
| 5. | Define business valuation. | CO6 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Describe how stakeholder interests affect corporate objectives. | CO1 | U | 10 |
|  | **(OR)** |  |  |  |
| 7. | Evaluate the role of fiscal policy in economic stability. | CO2 | An | 10 |
| 8. | Describe techniques for managing accounts receivable. | CO3 | U | 10 |
|  | **(OR)** |  |  |  |
| 9. | A company decided to make an investment in a new project which costs Rs. 1, 00,000. The working life of the project is expected to be 5 years after which it is expected to be sold for a scrap value of Rs. 10,000. The company’s incremental PAT is expected to be Rs.6, 000, Rs.7,000, Rs.8,000, Rs. 7,500 and Rs. 6,500 for the next 5 years. Assuming depreciation on a straight line basis and tax rate 40%, find out the ARR. | CO4 | A | 10 |
| 10. | Expected EBIT of the firm is  2,00,000. The cost of equity (i.e., capitalization rate) is 10%. Find out the value of Firm and overall cost of capital if debenture used is:  Option 1 :  200000  Option 2 :  500000  Option 3 :  700000  Debenture interest rate is 6%.  Also select the best financing plan. | CO5 | An | 10 |
|  | **(OR)** |  |  |  |
| 11. | Analyze the causes of exchange rate and interest rate fluctuations. | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | Evaluate the role of financial management in achieving corporate strategy. | CO1 | E | 20 |
|  |  |  |  |  |
| 13. | Assess the role of financial markets and intermediaries in economic development. | CO2 | E | 20 |
|  |  |  |  |  |
| 14. | XYZ Co. Ltd. is a pipe manufacturing company. Its production cycle indicates that materials are introduced in the beginning of the production cycle; wages and overhead accrue evenly throughout the period of this cycle. Wages are paid in the next month following the month of accrual, work in process includes full units of raw material used in the beginning of the production process and 50% of wages and overheads are supported to be conversion costs. Details of production process and the components of working capital are as follows:  Production of pipes per annum---------------------------12,00,000 units  Duration of the production cycle-----------------------One month  Raw materials inventory held---------------------One-month consumption  Finished goods inventory held for----------------------Two months  Credit allowed by creditors-----------------------------One month  Credit given to debtors-----------------------------------Two months  Cost price of raw materials-------------------------------- 60 per unit  Direct wages-------------------------------------------------- 10 per unit  Overheads---------------------------------------------------- 20 per unit  Selling price of finished pipes----------------------------- 100 per unit  1. Calculate the amount of working capital required for the company and  2.Discuss the factors determining the working capital requirements of a company. | CO3 | A | 20 |
|  |  |  |  |  |
| 15. | A company is considering a project with an initial outflow of Rs. 1,00,000, the cash inflows from the project are expected to be as follows.  Assess the acceptability of the project using   1. Pay Back period, 2. Discounted Pay Back period, 3. Net Present Value method, 4. Profitability Index method.   Year Cash flows(Rs.)  1 20,000  2 30,000  3 30,000  4 40,000  5 30,000  6 20,000  Note: Present Value factor at 10% is   |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | Year | 1 | 2 | 3 | 4 | 5 | 6 | | Present Value | 0.91 | 0.83 | 0.75 | 0.68 | 0.62 | 0.56 | | CO4 | E | 20 |
|  |  |  |  |  |
| 16. | Critically analyze the theory of Efficient Market Hypothesis. | CO6 | An | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

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

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 10 | - | - | 20 | - | 32 |
| CO2 | 2 | - | - | 10 | 20 | - | 32 |
| CO3 | - | 12 | 20 | - | - | - | 32 |
| CO4 | 2 | - | 10 | - | 20 | - | 32 |
| CO5 | - | - | - | 10 | - | - | 10 |
| CO6 | 2 | - | 10 | 20 | - | - | 32 |
| Total | 8 | 22 | 40 | 40 | 60 | - | **170** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Globalization. | | CO1 | U | 2 |
| 2. | Write a short note on Blue Box Subsidy. | | CO2 | R | 2 |
| 3. | What is Free Trade? | | CO3 | R | 2 |
| 4. | Define Export. | | CO4 | R | 2 |
| 5. | Explain Technical Barriers to Trade (TBT). | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Briefly explain the objectives of International Business. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Briefly discuss the impact of Liberalization, Privatization and Globalization (LPG). | | CO2 | U | 10 |
| 8. | Briefly explain modes of entry into International Business. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Briefly explain the risk involved in International Business. | | CO4 | U | 10 |
| 10. | Define Agreement on Agriculture (AOA). Briefly discuss the features of Agreement on Agriculture. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Briefly explain the functions of UNCTAD. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Briefly explain the theories of International Trade. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Briefly discuss the International Business Environment. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Enumerate how Business Environment affects the International Business. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | Briefly explain the GATS. | CO4 | An | 20 |
|  |  |  |  |  |  |
| 16. | a. | What is IBRD? Briefly discuss the history of IBRD. | CO6 | R | 20 |
| b. | Briefly discuss the SAARC countries and its economic growth. | CO5 | R |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **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. |

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define management. | | CO1 | U | 2 |
| 2. | Explain the difference between formal and informal organization. | | CO2 | R | 2 |
| 3. | List any two managerial roles as per Henry Mintzberg. | | CO3 | R | 2 |
| 4. | Name any two contributors to the evolution of management thought. | | CO4 | U | 2 |
| 5. | Define strategic management. | | CO6 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain how Henri Fayol's principles of management can be applied in modern business organizations. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Analyze the impact of centralization and decentralization on decision-making in an organization. | | CO2 | An | 10 |
| 8. | Describe the planning process and explain how it helps achieve organizational goals. | | CO3 | A | 10 |
| **(OR)** | | | | | |
| 9. | Compare and contrast line and staff authority in organizational structures, giving examples of when each might be used. | | CO4 | A | 10 |
| 10. | Explain motivational theories and analyze how they can improve job satisfaction and performance in organizations. | | CO5 | U | 10 |
| **(OR)** | | | | | |
| 11. | Apply the contingency approach of management to real-world business situations. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Apply the principles of Henri Fayol's management theory to a hypothetical business scenario, explaining how each principle would guide the organization's management practices. | CO2 | A | 20 |
| 13. |  | Analyze the impact of centralization versus decentralization on organizational efficiency. | CO3 | An | 20 |
| 14. |  | Describe the functions of management in detail. Explain each function (planning, organizing, directing, and controlling) and its significance in an organization. | CO4 | R | 20 |
| 15. |  | Explain in detail the various organizational structures (such as line, functional, and matrix structures) and their advantages and disadvantages. | CO5 | R | 20 |
| 16. |  | Discuss the major motivational theories (such as Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, and McGregor's Theory X and Theory Y), and explain how these theories can be applied to improve employee motivation in a workplace. | CO6 | U | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

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

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define managerial economics. | | CO1 | U | 2 |
| 2. | Write a short note on law of demand. | | CO2 | R | 2 |
| 3. | Describe perfect competition. | | CO3 | R | 2 |
| 4. | What is break-even analysis? | | CO4 | R | 2 |
| 5. | Define national income. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the scope and application of managerial economics in business decision-making. | | CO1 | An | 10 |
|  | **(Or)** | |  |  |  |
| 7. | Explain the methods of demand forecasting in detail. | | CO2 | U | 10 |
| 8. | Differentiate between monopolistic competition and oligopoly with relevant examples. | | CO3 | An | 10 |
|  | **(Or)** | |  |  |  |
| 9. | Discuss the cost-related pricing techniques with examples. | | CO4 | U | 10 |
| 10. | Explain the different methods of measuring national income and discuss the challenges involved in each. | | CO5 | An | 10 |
|  | **(Or)** | |  |  |  |
| 11. | Discuss the phases of the trade cycle and explain how it affects business cycles. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Briefly discuss the role of a managerial economist and how they contribute to business strategy and decision-making. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Explain the cost concepts (average, total, and marginal cost) and analyze their importance in production decisions. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. |  | Discuss the concept of economies of scale and distinguish between internal and external economies of scale. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | Describe the various pricing techniques and explain how demand-related and cost-related pricing can influence a firm's pricing strategy. | CO4 | R | 20 |
|  |  |  |  |  |  |
| 16. |  | Elaborate the concepts of national income and its importance for economic planning. Discuss the problems encountered in its measurement. | CO5 | R | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **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 Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 |  | 22 |  | 10 |  |  | 32 |
| CO2 | 22 | 10 |  |  |  |  | 32 |
| CO3 | 2 | 20 |  | 10 |  |  | 32 |
| CO4 | 22 | 10 |  |  |  |  | 32 |
| CO5 | 20 | 2 |  | 10 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Explain the term "breach of contract." | | CO1 | U | 2 |
| 2. | What are the two main types of bailment? | | CO2 | R | 2 |
| 3. | What does the term "Caveat Emptor" mean? | | CO3 | R | 2 |
| 4. | What does "crossing" mean in the context of a cheque? | | CO4 | R | 2 |
| 5. | Define "consumer" as per the Consumer Protection Act, 2019. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the various remedies available for breach of contract, including specific performance and damages. Provide real-life scenarios to illustrate your points. | | CO1 | R | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Discuss the circumstances under which a contract can be discharged by performance. Provide examples. | | CO2 | An | 10 |
| 8. | Discuss the rights and duties of a bailee under a bailment contract, providing examples for clarity. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the duties of a buyer in a sale of goods contract. What obligations does a buyer have towards the seller? | | CO4 | U | 10 |
| 10. | Differentiate between a promissory note and a bill of exchange. | | CO5 | E | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Discuss the various consumer disputes redressal agencies established under the Consumer Protection Act, 2019. How do they function? | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Assess the impact of the Indian Contract Act, 1872 on commercial transactions in India. Discuss how it balances the rights of both parties in a contract. | CO1 | E | 20 |
|  |  |  |  |  |  |
| 13. |  | Critically evaluate the roles and responsibilities of a pawnee and pawnor in a pledge. Discuss how this relationship protects the interests of both parties. | CO2 | E | 20 |
|  |  |  |  |  |  |
| 14. |  | Explain the rights of an unpaid seller in detail, discussing how these rights can be enforced legally and the remedies available in case of non-payment. | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. |  | Explain the various ways a cheque can be dishonoured. What are the legal implications of dishonouring a cheque for both the drawer and the payee? | CO4 | R | 20 |
|  |  |  |  |  |  |
| 16. |  | Explain the registration procedure for patents under the Patents Act. What are the key requirements for obtaining a patent? | CO5 | An | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

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

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

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| --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define cost and its types. (such as fixed, variable, and semi-variable types.) | | CO1 | R | 2 |
| 2. | Write short note on the types of materials and their roles in material control. | | CO2 | R | 2 |
| 3. | Distinguish between normal time and idle time in labor cost control. | | CO3 | U | 2 |
| 4. | Describe the concept of overhead absorption and its significance in costing. | | CO4 | U | 2 |
| 5. | Summarize the principles of Activity Based Costing in strategic cost management. | | CO5 | An | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | A manufacturing company has provided its production details for the month of September. Direct Materials amount to ₹2,50,000, Direct Labor is ₹1,50,000, Factory Overheads are ₹75,000, Administrative Overheads total ₹30,000, and Selling and Distribution Overheads are ₹20,000. Additionally, the opening stock of raw materials is ₹50,000, closing stock of raw materials is ₹30,000, and opening stock of finished goods is ₹40,000, with closing stock valued at ₹25,000.  Using this data, prepare a comprehensive Cost Sheet to find the total cost of goods manufactured and the total cost of production for the month. | | CO1 | A | 10 |
|  | **(OR)** | |  |  |  |
| 7. | The following transactions are related to raw materials for a company that uses the FIFO method for material pricing. The opening stock on 1st September consists of 500 units at ₹10 per unit. Purchases on 10th September are 300 units at ₹12 per unit, and on 20th September, the company purchases another 200 units at ₹11 per unit. Material issues are made on 12th September (400 units) and 25th September (300 units).  Calculate the value of material issues and the value of closing stock as per the FIFO method. | | CO2 | An | 10 |
| 8. | A worker, paid under the Halsey Plan, is assigned a task with a standard time of 40 hours but completes it in 30 hours, saving 10 hours. The hourly wage rate is ₹20, and the worker receives 50% of the time saved as a bonus.  Calculate the total wages earned, including the bonus. Show how both the time saved and the wage plan affect the final wages earned by the worker. | | CO3 | E | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Define overhead costing and describe the methods of apportioning and absorbing overheads. Develop an overhead distribution summary, highlighting the significance of both primary and secondary distribution. | | CO4 | U | 10 |
| 10. | A company manufactures a product with the following financial details: the selling price per unit is ₹200, the variable cost per unit is ₹120, and the company's fixed costs amount to ₹3,20,000. The company is currently producing and selling 5,000 units.  Firstly, you are required to calculate the Break-even Point (BEP) in terms of both units and sales revenue. This will help identify the minimum number of units the company must sell to cover all its costs and avoid losses. Next, calculate the Margin of Safety based on the current sales volume of 5,000 units. The margin of safety measures how much sales can drop before the company reaches its break-even point, helping the business understand its risk exposure.  After this, consider a scenario where the company increases its fixed costs to ₹3,50,000 and reduces the selling price per unit to ₹180. Recalculate the break-even point and the margin of safety to determine how these changes would impact the company's financial situation. | | CO5 | E | 10 |
|  | **(OR)** | |  |  |  |
| 11. | A company provides the following data: The Selling Price per Unit is ₹100, the Variable Cost per Unit is ₹60, and the Fixed Costs total ₹1,20,000. The expected sales volume is 5,000 units.  Calculate the Break-even Point (BEP) in units and sales value.  Determine the Margin of Safety at the expected sales level of 5,000 units.  This problem requires you to analyze the company’s cost structure and evaluate its financial safety margin. The BEP helps determine the minimum sales required to avoid losses, while the margin of safety assesses the risk level of the company. | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Critically analyze the fundamental principles and objectives of cost accounting in contemporary business environments. Discuss the intricate differences between financial accounting and cost accounting, emphasizing the significance of cost classification and the complexities involved in preparing a cost sheet. Integrate real-world examples that demonstrate the application of various cost concepts such as fixed, variable, and semi-variable costs in decision-making processes. | CO1 | An | 20 |
|  |  |  |  |  |  |
| 13. |  | A manufacturing firm has acquired materials in the following sequence: 400 units at ₹25, 300 units at ₹28, and 600 units at ₹30. During the month, the company issued 900 units. Calculate the total cost of materials issued using FIFO, LIFO, and Weighted Average methods. Critically evaluate the implications of each inventory valuation method on the financial statements and overall tax liabilities of the company, providing a reasoned judgment on the most advantageous method for financial reporting. | CO2 | E | 20 |
|  |  |  |  |  |  |
| 14. |  | A factory has implemented a wage system where workers are paid ₹80 per hour. The standard time allowed for a specific job is 15 hours. If a worker completes the job in 12 hours, compute the earnings under both the Halsey and Rowan incentive plans. Beyond the calculations, conduct a comparative analysis of the motivational impacts and potential drawbacks of each incentive scheme on worker performance and labor costs. Support your analysis with relevant theories of motivation in the workplace. | CO3 | E | 20 |
|  |  |  |  |  |  |
| 15. |  | Consider a company with total overheads amounting to ₹4,50,000, allocated as follows: Production Department A – ₹1,50,000, Production Department B – ₹1,00,000, Service Department X – ₹1,00,000, and Service Department Y – ₹1,00,000. Using the step-down method, meticulously reallocate service department costs to production departments, showing each step of your calculations. Evaluate the consequences of improper overhead allocation on product pricing, profitability, and managerial decision-making. | CO4 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | A company incurs fixed costs of ₹5,00,000, sells its product for ₹250 per unit, and has variable costs of ₹150 per unit. Compute the break-even point in both units and sales revenue. Analyze the repercussions of an increase in fixed costs to ₹5,50,000 and a decrease in the selling price to ₹230 per unit on the break-even point. Assess the strategic importance of understanding the break-even analysis in the context of market fluctuations and competitive dynamics, providing insights into its implications for financial sustainability and strategic planning. | CO5 | E | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

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

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Explain the exemption u/s 10 (2). | | CO1 | R | 2 |
| 2. | Define Indian income. | | CO2 | R | 2 |
| 3. | Explain casual income. | | CO3 | U | 2 |
| 4. | Explain the term perquisites. | | CO4 | AN | 2 |
| 5. | Explain the conditions of public provident fund. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | State any 10 non-taxable allowances. | | CO1 | AN | 10 |
| **(OR)** | | | | | |
| 7. | Mr. Kumar 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 srilanka 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. | State any 10 exemptions u/s 10. | | CO3 | AN | 10 |
| **(OR)** | | | | | |
| 9. | Mrs. Raja lakshmi (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 Raja lakshmi is Rs. 72,000 p.a. | | CO4 | A | 10 |
| 10. | Mr. Alex purchased a plot in 2004-05 for 4,00,000. It was sold on 15-1-2023 for 50,00,000 and he paid 6,00,000 as brokerage charges. He invested 4,00,000 in NHAI bonds and 3,10,000 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. | State any 10 taxable Perquisites. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Following are the particulars provided by Ravichandran relevant to the P.Y. 2022-23. Compute his Gross Total Income based on different residential status.   1. Royalty received India from the Govt. of India 37,000. 2. Technical fees received from A Ltd. (Indian Co.,) Germany for advice given by him in respect of a project situated in Iran 3,17,000. 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, 65,000. 7. Cash gifts received in India from a relative in USA 40,000. | CO1 | AN | 20 |
|  |  |  |  |  |  |
| 13. |  | Smt. Nirmala, an employee of Jai Ltd. Delhi received the following incomes during the year ending 31-03-2023.   1. Basic Salary up to 31-08-2023 Rs.42,000 p.m. and there afterwards 12,500 p.m. 2. Dearness pays 40,000 P.a. 3. Dearness allowance 35,000 p.a. (it does not enter into retirement benefits) 4. Children education allowance 250 p.m. for one child. 5. Reimbursement of medical expenses 7,500 (Treatment was taken in private hospital) 6. Smt. Nirmala has been provided with rent free flat at Delhi (Rent paid by the Company 90,000 p.a.) 7. Smt. Nirmala 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. Nirmala for the Assessment Year 2023-24 assuming that she paid Rs.200 p.m. as professional tax. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | Explain the proforma of income from profit and loss from business and profession. | CO3 | AN | 20 |
|  |  |  |  |  |  |
| 15. | a. | Mr. Samuel John sold his residential house on 1-1-2023 for 55,06,000 which he had purchased in 2001-02 for 7,00,000. He spent 36,000 for sale of the house. He also spent 1,50,000 on the construction of new house and deposited 3,00,000 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. | Explain the conditions for commuted and uncommuted pension. | CO5 | A | 10 |
|  |  |  |  |  |  |
| 16. |  | 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 **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **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 / BL** | **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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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

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| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Business Analysis. | | CO1 | R | 2 |
| 2. | Define the standard deviation. | | CO2 | R | 2 |
| 3. | Explain the purpose of SWOT analysis in business. | | CO3 | U | 2 |
| 4. | Define online analytical processing. | | CO4 | U | 2 |
| 5. | Explain the importance of R in data analytics. | | CO6 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the role of business analyst. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Discuss the types of the business process. | | CO2 | U | 10 |
| 8. | Explain the Agile project approach model with neat diagram. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Describe the key purpose of data analytics in information technology sectors. | | CO4 | A | 10 |
| 10. | Explain the different functions in data analytics using in R. | | CO6 | A | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain the mean/median/mode in R. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain the Baldrige business excellence framework with necessary diagrams. | CO1 | A | 20 |
|  |  |  |  |  |  |
| 13. |  | Explain the different levels of business analysis in necessary diagrams. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | Explain the various types of data in business view. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | Explain the role of OLAP Tools in business intelligence architecture. | CO5 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | Explain any case study of the data analytics using R. | CO6 | An | 20 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

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| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Give two primary objective of production management. | | CO1 | R | 2 |
| 2. | State the objectives of resource requirement planning. | | CO2 | R | 2 |
| 3. | Differentiate between process layout and product layout. | | CO3 | An | 2 |
| 4. | Define total quality management. | | CO4 | R | 2 |
| 5. | List two functions of stores management. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Describe the concept of production and its significance in the economy. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Discuss the principles of scheduling and their importance in manufacturing operations. | | CO2 | U | 10 |
| 8. | Define capacity planning and describe its measurement and decision-making process. | | CO3 | R | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the importance of plant location and layout in manufacturing industry. | | CO4 | U | 10 |
| 10. | Provide an overview of the ISO 14000 series and discuss its benefits for environmental management. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Discuss the functions of stores management and the importance of codification in inventory control. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Discuss the framework of operations management, including its key components in detail. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Describe the significance of demand forecasting in production planning and control, and explain common forecasting methods. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Explain the characteristics of process, product, and service layouts and discuss factors affecting their selection in manufacturing or service operations. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | Explain Total Quality Management (TQM) and its role in improving organizational performance and customer satisfaction. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 16. |  | Discuss the factors considered in selecting material handling equipment for specific tasks. | CO5 | U | 20 |
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**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **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 Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 30 |  |  |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 10 | 20 |  | 2 |  |  | 32 |
| CO4 | 2 | 30 |  |  |  |  | 32 |
| CO5 | 2 | 30 |  |  |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| --- | --- | --- | --- |
| **Course Code** | **21BB2018** | **Duration** | **3hrs** |
| **Course Title** | **HIGH PERFORMANCE LEADERSHIP** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | Name one personal characteristic that supports effective leadership. | CO1 | R | 2 |
| 2. | What is the significance of communication skills in leadership? | CO2 | U | 2 |
| 3. | Define group dynamics. | CO3 | R | 2 |
| 4. | Name one tool used for analyzing leadership styles. | CO4 | R | 2 |
| 5. | Define micro politics in the context of leadership. | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Analyze the relationship between a leader's values and their leadership style. Provide examples. | CO1 | An | 10 |
|  | **(OR)** |  |  |  |
| 7. | Explain the importance of emotional intelligence in leadership. How does it influence a leader's ability to handle stress and emotions? | CO2 | An | 10 |
| 8. | Analyze the role of problem-solving within teams and how it impacts team performance. | CO3 | An | 10 |
|  | **(OR)** |  |  |  |
| 9. | Evaluate the significance of performance management in leadership development. How can leaders support employee development? | CO4 | E | 10 |
| 10. | Analyze the impact of cultural differences on leadership styles and practices. | CO5 | An | 10 |
|  | **(OR)** |  |  |  |
| 11. | Assess the various sources of power in organizations and how they influence leadership effectiveness. | CO6 | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | Evaluate the role of personal characteristics, in supporting effective leadership. How do these characteristics impact a leader’s ability to influence and inspire their team? | CO1 | E | 20 |
|  |  |  |  |  |
| 13. | Assess the significance of social perception in organizations and its implications for leadership effectiveness. Provide examples. | CO2 | E | 20 |
|  |  |  |  |  |
| 14. | Evaluate the concept of team excellence and the factors that contribute to it. How can leaders foster an environment conducive to team excellence? | CO3 | E | 20 |
|  |  |  |  |  |
| 15. | Analyze the influence of creative leadership on workgroups and how it can foster an innovative climate in organizations. | CO4 | An | 20 |
|  |  |  |  |  |
| 16. | Evaluate the concept of micro politics in organizations. Discuss its strategies and implications for leaders. | CO5 | E | 20 |
|  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **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 emotion intelligence and self-management techniques in the organisation |
| **CO3** | To apply the formation of teams and teams work in excellence participative leadership in organisations. |
| **CO4** | To analyze theories of leadership to develop an effective team environment in the workplace. |
| **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 Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 |  |  | 10 | 20 |  | 32 |
| CO2 |  | 2 |  | 10 | 20 |  | 32 |
| CO3 | 2 |  |  | 10 | 20 |  | 32 |
| CO4 | 2 |  |  | 20 | 10 |  | 32 |
| CO5 | 2 |  |  | 10 | 20 |  | 32 |
| CO6 |  |  |  |  | 10 |  | 10 |
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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| **Course Code** | **21BB2019** | **Duration** | **3hrs** |
| **Course Title** | **PRINCIPLES OF ADVERTISING** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | Define advertising. | CO1 | R | 2 |
| 2. | What is an advertising appeal? | CO2 | U | 2 |
| 3. | What is the role of an advertising agency? | CO3 | R | 2 |
| 4. | How does social media influence advertising today? | CO4 | U | 2 |
| 5. | Mention one social effect of advertising. | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Explain the importance of advertising in modern marketing. | CO1 | U | 10 |
|  | **(OR)** |  |  |  |
| 7. | Examine the essential elements of a print advertising copy. | CO2 | A | 10 |
| 8. | Explain the steps in planning an advertising campaign. | CO3 | A | 10 |
|  | **(OR)** |  |  |  |
| 9. | Examine the importance of setting an appropriate advertising budget and factors affecting it. | CO4 | A | 10 |
| 10. | Evaluate the role of technology in modern advertising, focusing on how digital platforms like social media and e-commerce have transformed advertising strategies. | CO5 | E | 10 |
|  | **(OR)** |  |  |  |
| 11. | Assess the role of ASCI in monitoring advertising standards and practices in India. | CO6 | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | Discuss the objectives of advertising as a communication tool and compare how commercial and non-commercial advertising fulfill these objectives in different ways. | CO1 | An | 20 |
|  |  |  |  |  |
| 13. | Compare print, broadcast, and digital media in terms of reach, cost, and effectiveness. | CO2 | An | 20 |
|  |  |  |  |  |
| 14. | Analyze pre- and post-testing techniques for measuring advertising effectiveness, with examples of each. | CO3 | An | 20 |
|  |  |  |  |  |
| 15. | Evaluate different budgeting methods for advertising campaigns and discuss the pros and cons of each in terms of maximizing return on investment for a new product launch. | CO4 | E | 20 |
|  |  |  |  |  |
| 16. | Evaluate the social effects of advertising, providing examples of both positive and negative impacts on society. | CO5 | E | 20 |
|  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **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 Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 10 |  | 20 |  |  | 32 |
| CO2 |  | 2 | 20 | 20 |  |  | 32 |
| CO3 | 2 |  | 10 | 20 |  |  | 32 |
| CO4 |  | 2 | 10 |  | 20 |  | 32 |
| CO5 | 2 |  |  |  | 30 |  | 32 |
| CO6 |  |  |  |  | 10 |  | 10 |
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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define the concept of an executive summary. | | CO1 | U | 2 |
| 2. | Write a short note on marketing mix. | | CO2 | R | 2 |
| 3. | Provide a brief overview of working capital. | | CO3 | R | 2 |
| 4. | Write a short note on the purpose of a mission statement. | | CO4 | R | 2 |
| 5. | Give a concise description of a social feasibility study. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the concept of a business plan and its primary purpose. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Analyze how a Unique Selling Proposition (USP) contributes to a business’ competitive advantage. | | CO2 | An | 10 |
| 8. | Explain the production process, methods, and technology used in establishing a business. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the concept of working capital, and outline its significance in financial planning. | | CO4 | U | 10 |
| 10. | Explain the social costs and benefits associated with a business idea. | | CO5 | R | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Analyze the different feasibility studies (market, technical, financial, social) required for a business plan. | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Discuss the importance of market, technical, financial, and social profiles in a business plan. | CO1 | An | 20 |
|  |  |  |  |  |  |
| 13. |  | Outline the key elements of a marketing mix and discuss how they are applied. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. | a. | Calculate the financial estimates for setting up infrastructure facilities, including land and equipment. | CO3 | A | 20 |
|  | b. | Discuss the various sources of finance available for launching a new business. | CO3 | U |
|  |  |  |  |  |  |
| 15. |  | Discuss how to test for financial feasibility and its importance in decision-making. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 16. |  | Explain the impact of Industry 4.0 on operational efficiency within manufacturing sectors. | CO5 | U | 20 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **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 Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | - | 12 | - | 20 | - | - | 32 |
| CO2 | 2 | - | 20 | 10 | - | - | 32 |
| CO3 | 2 | 10 | 10 | 10 | - | - | 32 |
| CO4 | 2 | 30 | - | - | - | - | 32 |
| CO5 | 10 | 22 | - | - | - | - | 32 |
| CO6 | - | - | - | 10 | - | - | 10 |
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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| **Course Code** | **21BB2022** | **Duration** | **3hrs** |
| **Course Title** | **EXPORT IMPORT PROCEDURE** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | **CO** | **BL** | **M** | |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | **State** the purpose of Export Credit Guarantee Corporation (ECGC) in export promotion. | CO1 | R | 2 | |
| 2. | **Define** an Export Oriented Unit (EOU). | CO2 | R | 2 | |
| 3. | **State** one benefit of registering under the EPCG (Export Promotion Capital Goods) scheme. | CO3 | R | 2 | |
| 4. | **List** two permitted foreign currencies for transactions under the Foreign Currency Accounts scheme in India. | CO4 | R | 2 | |
| 5. | **Define** "commercial documents" in the context of export documentation. | CO5 | R | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Analyze the importance of Export Promotion Councils (EPCs) and Commodity Boards (CB) in enhancing India’s export growth. | CO1 | An | 10 | |
|  | **(OR)** |  |  |  | |
| 7. | **Explain** the role of supplies from Domestic Tariff Area (DTA) to EOUs. | CO2 | An | 10 | |
| 8. | **Explain** the procedure for obtaining an IEC number for importers. | CO3 | An | 10 | |
|  | **(OR)** |  |  |  | |
| 9. | **Analyze** how financing mechanisms support the import process. | CO4 | An | 10 | |
| 10. | **Analyze** the role of commercial and regulatory documents in the export process. | CO5 | An | 10 | |
|  | **(OR)** |  |  |  | |
| 11. | **Describe** the categories of importers and **analyze** how each category has distinct requirements for importer registration with regional licensing authorities. | CO6 | An | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | **Assess** the role of the Export Credit Guarantee Corporation (ECGC) in mitigating risks for Indian exporters. **State** recommendations to strengthen its role in the changing global trade environment. | CO1 | E | | 20 |
|  |  |  |  | |  |
| 13. | **Evaluate** the impact of the New Status Holder categorization on the export performance of Indian firms. **Develop** a strategy for promoting one to five-star export houses, **considering the challenges faced** by smaller export units. | CO2 | E | | 20 |
|  |  |  |  | |  |
| 14. | **Assess** the impact of the EPCG scheme on the export performance of Indian companies and **evaluate** its long-term sustainability and **recommend modifications** to enhance its effectiveness. | CO3 | E | | 20 |
|  |  |  |  | |  |
| 15. | **Describe** the effectiveness of the customs formalities in ensuring the smooth clearance of imported goods and **evaluate** the challenges faced by importers and **propose reforms** to simplify the process. | CO4 | E | | 20 |
|  |  |  |  | |  |
| 16. | **Assess** the impact of standardized pre-shipment export documents on the efficiency of international trade operations and **Compare** it with non-standardized documentation practices and **recommend best practices.** | CO5 | E | | 20 |
|  |  |  |  |  | |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
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|  | **COURSE OUTCOMES** |
| **CO1** | To understand export licensing procedures and support from the Indian Government for promotion of Exports. |
| **CO2** | To evaluate and integrate export promotion schemes. |
| **CO3** | To critically evaluate import licensing procedures and documentation . |
| **CO4** | To understand and apply customs formalities in clearance of goods . |
| **CO5** | To Understand the concepts in trade documentation in international business with respect to foreign trade . |
| **CO6** | To Familiarize the documentation procedures and terms. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | - | - | 10 | 20 | - | 32 |
| CO2 | 2 | - | - | 10 | 20 | - | 32 |
| CO3 | 2 | - | - | 10 | 20 | - | 32 |
| CO4 | 2 | - | - | 10 | 20 | - | 32 |
| CO5 | 2 | - | - | 10 | 20 | - | 32 |
| CO6 | - | - | - | 10 | - | - | 10 |
| Total | 10 | - | - | 60 | 100 | - | **170** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Business Economics. | | CO1 | U | 2 |
| 2. | Write a short note on Law of Demand. | | CO2 | R | 2 |
| 3. | Describe the factors of production. | | CO3 | R | 2 |
| 4. | List the characteristics of perfect competition. | | CO4 | R | 2 |
| 5. | Recall the characteristics of each phase in the business cycle. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the scope and application of Managerial Economics in business decision-making. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Briefly explain the law of diminishing marginal utility. | | CO2 | U | 10 |
| 8. | Discuss the features of monopoly and explain how price is determined under monopoly conditions. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain cost-related pricing techniques with examples. | | CO4 | U | 10 |
| 10. | Briefly explain the different methods of measuring national income and discuss the challenges involved in each. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Discuss the phases of the trade cycle and explain how it affects business cycles. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Briefly explain the role of a managerial economist and how they contribute to business strategy and decision-making. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Briefly discuss the concept of elasticity of demand and explain how it affects pricing strategies. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. |  | Elucidate the price determination under different market structures, such as perfect competition, monopoly, and oligopoly. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | Elaborate the various pricing techniques and explain how demand-related and cost-related pricing can influence a firm's pricing strategy. | CO4 | R | 20 |
|  |  |  |  |  |  |
| 16. |  | Explain in detail the concepts of national income and its importance for economic planning. Discuss the problems encountered in its measurement. | CO5 | R | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

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

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define 'business' in the context of economic activities. | | CO1 | R | 2 |
| 2. | What is meant by ‘business environment’? | | CO2 | U | 2 |
| 3. | Name one major Indian conglomerate and one major global conglomerate. | | CO3 | R | 2 |
| 4. | What is liberalization in the context of Indian economic policy? | | CO4 | U | 2 |
| 5. | What is the full form of NABARD? | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the main objectives of business. How do they differ from the objectives of profession and employment? | | CO1 | R | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Describe the nature and scope of a sole proprietorship as a form of business organization. What are its advantages and disadvantages? | | CO2 | U | 10 |
| 8. | Explain the difference between internal and external environments in business. Provide examples of factors in each. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Analyze the impact of mergers and acquisitions on the global expansion of Indian companies. Provide examples of successful cases. | | CO4 | An | 10 |
| 10. | Describe the role of privatization in the economic growth of India. Provide examples of successful privatization initiatives. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Discuss the role of SEBI in the Indian stock market. How does it protect the interests of investors? | | CO6 | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Critically examine the various forms of business organizations—Sole Proprietorship, Partnership, Limited Liability Partnership and Company. Discuss their respective merits and demerits, and provide examples of situations where each form would be most suitable. | CO1 | E | 20 |
|  |  |  |  |  |  |
| 13. |  | Analyze the impact of technological and legal factors on the business environment. Illustrate with recent examples. | CO2 | An | 20 |
|  |  |  |  |  |  |
| 14. |  | Discuss the growth and diversification strategy of the Tata Group in India. How has it contributed to the group's success? | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | Critically evaluate the evolution of government policies for business growth in India from ancient times through the British colonial period to the post-Independence era. How have these policies impacted the structure and development of the Indian economy? | CO4 | E | 20 |
|  |  |  |  |  |  |
| 16. |  | Explain the significance of common financial terminologies like ‘mutual funds,’ ‘bonds,’ and ‘equity’ in the business world. How do these instruments work? | CO5 | R | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2008** | **Duration** | **3hrs** |
| **Course Title** | **BUSINESS LAWS II** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define ‘Consumer’ under Consumer Protection Act, 1986. | | CO1 | R | 2 |
| 2. | State the meaning of the term ‘Factory’ under Factories Act, 1948. | | CO2 | R | 2 |
| 3. | Explain ‘Bonus’ under Payment of Bonus Act,1965 | | CO3 | U | 2 |
| 4. | Explain the term ‘Gratuity’. | | CO4 | U | 2 |
| 5. | Define ‘Provident Fund’ under Provident Fund Act ,1952 | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Summarize the reasons for making a complaint under Consumer Protection Act, 1986. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Illustrate ‘Hazardous processes under Factories Act, 1948. | | CO2 | A | 10 |
| 8. | Examine the objectives of Payment of Bonus Act, 1965. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Assess that when and to whom gratuity is Payable payment of Gratuity Act, 1972. | | CO4 | E | 10 |
| 10. | Describe the applicability and Non-applicability of the Employees Provident Fund Act 1952 to establishment and employees. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Analyze the safety mechanisms in Cyber law. | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Describe the suggestions to strengthen consumer protection Act, 1986. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Summarize the provisions regarding safety of workers under Factories Act,1948 | CO3 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Assess the time and mode of payment of Bonus under Bonus Act, 1965. | CO4 | E | 20 |
|  |  |  |  |  |  |
| 15. |  | Explain the Payment of Gratuity Act, 1972. | CO5 | U | 20 |
|  |  |  |  |  |  |
| 16. |  | Analyze the provisions relating to Employees provident fund scheme. | CO6 | An | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
| **COURSE OUTCOMES** | |
| **CO1** | Distinguish the significance and applications of all Acts and Laws relevant to business. |
| **CO2** | Identify appropriate provisions in the Laws and Acts |
| **CO3** | Apply the provisions of Acts and Laws in real time issues. |
| **CO4** | Annotate the rules and provisions which regulate trade union work relationships |
| **CO5** | Suggest suitable provisions in the Acts and Laws to resolve issues. |
| **CO6** | Recommend amendments to the laws and Acts to policymakers makers of the Nation. |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 10 | - | - | - | - | 12 |
| CO2 | 2 | 20 | 10 | - | - | - | 32 |
| CO3 | - | 22 | - | 10 | - | - | 32 |
| CO4 | - | 2 | - | - | 30 | - | 32 |
| CO5 | 2 | 30 | - | - | - | - | 32 |
| CO6 | - | - | - | 30 | - | - | 30 |
| Total | 6 | 84 | 10 | 40 | 30 | - | **170** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
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| **Course Code** | **22BC2009** | **Duration** | **3hrs** |
| **Course Title** | **FINANCIAL REPORTING** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Identify the key characteristics of useful financial information as outlined in the conceptual framework. | | CO1 | R | 2 |
| 2. | Describe the treatment of borrowing costs in relation to the acquisition of property, plant, and equipment (PPE). | | CO2 | U | 2 |
| 3. | Discuss the principles of revenue recognition for services rendered in accordance with IFRS standards. | | CO3 | A | 2 |
| 4. | List the components included in the statement of changes in equity for a single entity. | | CO4 | R | 2 |
| 5. | Differentiate between a parent company and a subsidiary company in the context of consolidated financial statements. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Discuss the importance of the conceptual framework in financial reporting and its key characteristics that contribute to the usefulness of financial information. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Analyze the treatment of government grants in relation to tangible non-current assets and the implications of impairment of assets as per IFRS standards. | | CO2 | An | 10 |
| 8. | Outline the principles of revenue recognition for both goods and services, focusing on the concept of deferred income and the accounting treatment associated with it. | | CO3 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Describe the components of the statement of financial position and their significance in the preparation of single entity financial statements. | | CO4 | U | 10 |
| 10. | Define the roles of parent and subsidiary companies in the context of consolidated financial statements and outline the key requirements for preparing these statements under IFRS. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Discuss the concept of life cycle costing and its relevance in financial reporting, including its impact on decision-making processes within an organization. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Discuss the key characteristics of useful information in the context of the conceptual framework for financial reporting and their significance for stakeholders. | CO1 | U | 10 |
|  | b. | Analyze the standard-setting process of the IASB and the role of national standard setters in this framework. | CO1 | An | 10 |
|  |  |  |  |  |  |
| 13. | a. | Evaluate the implications of impairment of assets on the financial statements of a company. Provide a numerical example to illustrate your analysis. | CO2 | E | 10 |
|  | b. | Calculate the fair value of an investment property with imaginary values for cost, estimated selling price, and selling costs. Show the steps taken in the valuation process. | CO2 | A | 10 |
|  |  |  |  |  |  |
| 14. | a. | Apply the principles of revenue recognition to a scenario involving the sale of goods and services, detailing the treatment of deferred income. | CO3 | A | 10 |
|  | b. | Illustrate lease accounting with a numerical example that shows the impact of lease liabilities and assets on financial statements. | CO3 | A | 10 |
|  |  |  |  |  |  |
| 15. | a. | Prepare the statement of financial position for a hypothetical company, including a detailed breakdown of its assets, liabilities, and equity. | CO4 | C | 10 |
|  | b. | Construct a statement of changes in equity for a given set of transactions, including the issuance of shares and retained earnings adjustments. | CO4 | C | 10 |
|  |  |  |  |  |  |
| 16. | a. | Outline the requirements for preparing consolidated financial statements under IFRS, focusing on the treatment of subsidiaries. | CO5 | U | 10 |
|  | b. | Analyze a business combination case where you calculate goodwill at acquisition and prepare the consolidated statement of financial position post-acquisition. | CO5 | An | 10 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Comprehend the theory and practices of financial reporting |
| **CO2** | Discuss and apply conceptual and regulatory frameworks for financial reporting |
| **CO3** | Account for transactions in accordance with IFRS Standards |
| **CO4** | Read and understand general purpose financial reports |
| **CO5** | Understand differing accounting policies and their impact on financial statements |
| **CO6** | Prepare and present financial statements for single entities and business combinations in accordance with IFRS Standards |

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| **Course Code** | **22BC2010** | **Duration** | **3hrs** |
| **Course Title** | **ADVANCED ACCOUNTING I** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Explain the provisions of Garner VS Murray. | | CO1 | U | 2 |
| 2. | Explain ‘Forfeiture of shares’. | | CO2 | U | 2 |
| 3. | Define debentures. | | CO3 | R | 2 |
| 4. | List the financial statements that should be prepared by a company. | | CO4 | U | 2 |
| 5. | Define Goodwill. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Distinguish between dissolution of partnership and dissolution of partnership firm. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | SRP Ltd. invited application for 10,000 shares of Rs. 100 each at a discount of 5% payable as follows:   * On application Rs.25 * On allotment Rs.34 * On first & final call Rs.36   Applications were received for 9,000 shares and all of these were accepted. All moneys due were received except the first and final call on 100 shares which were forfeited. Of the forfeited shared, 50 shares were reissued at the rate of Rs.90 as fully paid. Show necessary journal entries in the books of the company. | | CO2 | A | 10 |
| 8. | Bring out the provisions regarding the provisions of redemption of preference shares as per sec 55 of companies Act 2013. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the provisions of section 197 of companies Act 2013 regarding managerial remuneration. | | CO4 | U | 10 |
| 10. | Discuss the factors affecting the valuation of goodwill. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | From the information given below and the balance sheet of Cipla Limited on 31st December, 2009, find the value of shares by Intrinsic value method.  Balance Sheet   |  |  |  |  | | --- | --- | --- | --- | | **Particulars** | **Rs** | **Particulars** | **Rs** | | 1000, 8% Preference Shares of Rs.100 each fully paid | 1,00,000 | Buildings | 70,000 | |  |  | Furniture | 3,000 | | 4,000 Equity Shares of Rs.100 fully paid | 4,00,000 | Stock (Market value) | 4,50,000 | | Reserves | 1,50,000 | Investment at cost (face value 4,00,000) | 3,35,000 | | Profit and Loss account | 5,10,000 | Debtors | 2,80,000 | | Creditors | 48,000 | Bank | 60,000 | |  |  | Preliminary Expenditure | 10,000 | |  | **12,08,000** |  | **12,08,000** |   Building is now worth of Rs. 3,50,000 and the Preferential shareholders are having preference as to capital and dividend. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Supriya and Monika are partners, who share profit in the ratio of 3:2. Following is the balance sheet as on March 31, 2020.  **Balance Sheet of Supriya and Monika as on March 31, 2020**   |  |  |  |  | | --- | --- | --- | --- | | *Liabilities* | *Amount*  *(Rs.)* | *Assets* | *Amount*  *(Rs.)* | | Supriya’s Capital | 32,500 | Cash and Bank Stock  Sundry debtors 21,500  *Less:* Provision 500  for doubtful debts  Fixed Assets | 40,500 | | Monika’s Capital | 11,500 | 7,500 | | Sundry Creditors | 48,000 |  | | General Reserve | 13,500 | 21,000 | |  |  | 36,500 | |  | **1,05,500** | **1,05,500** | |  |  |  |   The firm was dissolved on March 31, 2020. Close the books of the firm with the following information:   * Debtors realised at a discount of 5%, * Stock realised at Rs.7,000, * Fixed assets realised at Rs.42,000, * Realisation expenses of Rs.1,500, * Creditors are paid in full.   Record necessary journal entries at the time of dissolution of a firm. | CO1 | C | 20 |
|  |  |  |  |  |  |
| 13. |  | ABC Ltd. Issued for public subscription 20,000 equity shares of Rs.10 each at a premium of Rs.2 per share payable as under.  On application Rs.2 per share  On Allotment Rs.5 per share  On first call Rs.2 per share  On second call Rs.3 per share  Applications were received for 30,000 shares. Allotment was made pro-rata to the applications for 24,000 shares, the remaining applications were refused. Money over paid on application was utilized towards sum due in allotment.  James to whom 500 shares were allotted, failed to pay allotment and calls money and Raj to whom 1,000 shares were allotted failed to pay the two calls. These shares were subsequently forfeited after the second call was made. All the forfeited shares were sold to Charles as fully paid up at Rs.8 per share. Pass journal entries | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | ABD Ltd has an authorized capital of Rs.8,00,000 comprising 2,000 6% Redeemable preference shares of Rs,100 each and 6,000 equity shares of Rs.100 each.  The preference shares are redeemable on 31st July 2018 at a premium of 10%. The summarized balance sheet of the company as on 30.6.2017 was as under   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs** | **Assets** | **Rs.** | | **Authorized Capital**:  6,000 Equity shares of Rs.100 each | 6,00,000  ===== | Sundry Assets | 3,50,000 | | 2,000 6% preference shares of Rs.100 each | 2,00,000  ===== | Investments | 40,000 | | **Paid up capital:**  2,500 Equity shares of Rs,100 each | 2,50,000 | Bank | 72,000 | | 1,000 6% Redeemable preference shares of Rs.100 each | 1,00,000 |  |  | | Capital Reserve | 10,000 |  |  | | General reserve | 30,000 |  |  | | Profit & Loss A/C | 32,000 |  |  | | Creditors | 40,000 |  |  | | **Total** | **4,62,000** | **Total** | **4,62,000** |   The necessary resolutions were duly passed and following transactions were carried through.   1. To provide cash for repayment of redeemable, preference shares, the investments were sold for Rs.50,000 and 500 Equity shares of Rs.100 each were issued to the existing shares holders at Rs.120 per share payable in full. All moneys were duly received. 2. The redeemable Preference shares were duly redeemed.   You are required to pass necessary journal entries in the books of the company and also prepare the amended Balance sheet. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | ABC Ltd was registered with an authorized capital of Rs.60,00,000 in equity shares of Rs.10 each.The following is its Trial Balance on 31st March 2022   |  |  |  | | --- | --- | --- | | **Particulars** | **Debit (Rs)** | **Credit (Rs)** | | Good will | 68,000 |  | | Cash and bank balances | 63,300 |  | | purchases | 3,70,000 |  | | Preliminary expenses | 10,000 |  | | Share capital |  | 8,00,000 | | 6% debentures |  | 6,00,000 | | Profit and loss A/c |  | 29,000 | | Calls-in-arrears | 15,000 |  | | premises | 6,00,000 |  | | Plant and machinery | 6,60,000 |  | | Interim Dividend | 75,000 |  | | sales |  | 8,30,000 | | Advertisement | 20,000 |  | | Stock (1.4.2021) | 1,50,000 |  | | Furniture and fixtures | 14,400 |  | | Sundry debtors | 1,74,000 |  | | wages | 1,69,730 |  | | General expenses | 13,670 |  | | Freight and carriage | 26,230 |  | | Salaries | 29,000 |  | | Directors fees | 11,450 |  | | Bad debts | 4,220 |  | | Debenture interest paid | 18,000 |  | | Bills payable |  | 76,000 | | Sundry creditors |  | 1,00,000 | | General reserve |  | 50,000 | | Provision for bad debts |  | 7,000 | | Total | 24,92,000 | 24,92,000 |   Prepare statement of P&L and balance sheet in proper form after making the following adjustments   1. Depreciate plant and machinery by 5% and write off furniture by Rs.2,400 2. Write off preliminary expenses 3. Provide for 6 months interest on debentures 4. Provision for bad and doubtful debts should be equal to 1% on sales 5. Directors fees are outstanding to the extent of Rs.550 and salaries Rs.1,000 6. Goods to the value of 3,000 were distributed as free samples during the year but no entry was has been made 7. Stock on 31.3.2022 was Rs.1,90,000 | CO4 | C | 20 |
|  |  |  |  |  |  |
| 16. |  | The summarized Balance Sheet of Mathew Ltd. as on 31.3.2022, being the date of voluntary winding up is as under:  https://www.accountingnotes.net/wp-content/uploads/2016/12/clip_image024-1.jpg  Preference Dividend is in arrears for two years. By 31.3.2023, the assets realised were as follows:  [https://www.accountingnotes.net/wp-content/uploads/2016/12/clip_image026_thumb-2.jpg](https://www.accountingnotes.net/wp-content/uploads/2016/12/clip_image026-2.jpg)  Expenses of liquidation is Rs. 54,000. The remuneration of the liquidator is 3% of the realisation. Income-Tax payable on liquidation is Rs. 44,500. Assuming that the final payments are made on 31.3.2023, prepare the Liquidator’s Final Statement of Account | CO5 | An | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Explain the process flow for a partnership firm’s dissolution, incorporation and liquidation of companies |
| **CO2** | Journalize in the event of issue, forfeiture and reissue of shares and redemption of preference shares and debts. |
| **CO3** | Apply the comprehensive practice in the preparation of corporate accounts to the provisions of Companies Act |
| **CO4** | Analyze the application of IFRS standards in preparing company accounts |
| **CO5** | Evaluate the applicability of various Acts in present day corporate world in the preparation of annual reports of companies |
| **CO6** | Suggest new procedures in the valuation process of shares, goodwill and incorporation and liquidation of companies |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | - | 2 |  | 10 |  | 20 | 32 |
| CO2 | - | 2 | 30 |  |  |  | 32 |
| CO3 | 2 | 10 | 20 | - | - | - | 32 |
| CO4 | - | 12 | - | - | - | 20 | 32 |
| CO5 | 2 | 10 | - | 20 | - | - | 32 |
| CO6 | - | - | 10 | - | - | - | 10 |
| **Total** | 4 | 36 | 60 | 30 | - | 40 | **170** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| --- | --- | --- | --- |
| **Course Code** | **22BC2011** | **Duration** | **3hrs** |
| **Course Title** | **ADVANCED ACCOUNTING II** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define internal reconstruction. | | CO1 | U | 2 |
| 2. | Write a short note on dividend. | | CO2 | A | 2 |
| 3. | Describe non-interest income. | | CO3 | R | 2 |
| 4. | Define insurance. | | CO4 | R | 2 |
| 5. | Explain double account system. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Compare and contrast the Pooling of Interest method and the Purchase method of amalgamation with examples. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Write a short note on:   1. Holding Company 2. Minority Interest 3. Subsidiary Company 4. Capital Profit. | | CO2 | A | 10 |
| 8. | From the following particulars, prepare a profit and Loss A/c of AIDA 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 | 6 |  |  | | | CO3 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | 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.25, 35,000. It was found later that the following had been omitted from the accounts:   1. Interest accrued on investment Rs.29,000 2. Income tax liable to be deducted thereon is estimated to be Rs.7,500 3. Outstanding premium Rs.28,800 4. Bonus utilized for reduction of premium Rs.8,750 5. Claims intimated but not admitted Rs.15,400 6. Claims covered under reinsurance Rs.7,500   Find out the true-life assurance fund. | | CO4 | A | 10 |
| 10. | Briefly examine the advantages and disadvantages of double account system. | | CO5 | R | 10 |
|  | **(OR)** | |  |  |  |
| 11. | The Chennai municipal corporation replaces part of its existing water mains with larger mains at the cost of Rs.76,00,000. The original cost of laying the old mains was Rs.16,00,000 and the present cost of laying those mains would be three times the original cost. Rs125,000 was realized by the sale of old materials and old materials of Rs.375000 were used in the replacement and included in the cost given above.  Give the journal entries to record the above and show the allocation of expenses between revenue and capital along with Replacement account. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | From the following information prepare the Profit and Loss account of Dhena 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 | A | 20 |
|  |  |  |  |  |  |
| 13. |  | The following balances are abstracted from the books of New 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 for Premium Rs.2,400 3. Claim under re-insurance Rs.8,000 | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | On 31st March 2006 the Balance sheet of H Ltd., and its subsidiary S Ltd., as follows. Rs. (‘in 000) Rs. (‘in 000)   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Liabilities** | **H** | **S** | **Assets** | **H** | **S** | | Equity share capital | 8,00 | 2,00 | Fixed Assets | 5,50 | 1,00 | | General Reserve | 1,50 | 70 | 75% shares in S (at cost) | 2,80 | - | | Profit & Loss | 90 | 55 | Stock | 1,05 | 1,77 | | Creditors | 1,20 | 80 | Other Current Assets | 2,25 | 1,28 | |  | 11,60 | 405 |  | 11,60 | 4,05 |   Draw a consolidated balance sheet as on 31 March 2006 after taking into consideration of the following Information.   1. H Ltd., acquired the shares on 31st July 2005 2. S Ltd., earned profit of Rs.45000 for the year ended 31st March 2006   In January 2006 S Ltd., sold to H 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. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | The following is the Balance sheet of Lal Ltd. As on 31.3.2016.   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs.** | **Assets** | **Rs.** | | Share Capital 200000shares of Rs.10each | 20,00,000 | Land and Building | 10,00,000 | | General Reserve | 2,50,000 | Plant & Machinery | 15,00,000 | | Dividend equalization reserve | 2,00,000 | Furniture | 24,000 | | Profit and Loss A/c | 50,000 | Stock | 6,00,000 | | 12% Debenture | 10,00,000 | Work-in-Progress | 3,00,000 | | Sundry Creditors | 3,00,000 | Sundry Debtors | 2,50,000 | |  |  | Cash at Bank | 1,26,000 | |  | 38,00,000 |  | 38,00,000 |   The company was absorbed by ADB 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 ADB Ltd. at the market value of Rs.8 per share for every share in Lal Ltd. The cost of liquidation of Rs.15000 is to be met by the purchasing company. Close the book of Lal Ltd., and pass the journal entries in the books of ADB Ltd. | CO4 | A | 20 |
|  |  |  |  |  |  |
| 16. | a. | Describe the key features of the double account system. | CO6 | U | 10 |
|  | b. | The Poineer Gas Co. rebuilt and re-equipped part of their works at a cost of Rs.15,00,000. The part of the old works thus superseded cost Rs.9,00,000. Rs.60,000 is realized by the sale of old materials and old materials valued Rs.2,000 are used in the reconstruction and include in the cost of Rs.15,00,000 mentioned above.  The cost of labour and material is 20% higher now than when the old works were constructed. Give the journal entries and prepare the necessary ledger accounts. | CO5 | A | 10 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Apply the concepts and methods in preparing accounts for Business reorganization and reconstruction |
| **CO2** | Analyze the financial statements of holding companies as per companies Act |
| **CO3** | Recommend final accounts of banking companies |
| **CO4** | Apply IRDA in the preparation of Insurance companies Accounts |
| **CO5** | Assess the concepts and application of double accounts system |
| **CO6** | Recognize the final Accounts of electricity companies under Double Account system |

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| --- | --- | --- | --- |
| **Course Code** | **22BC2012** | **Duration** | **3hrs** |
| **Course Title** | **AUDIT ASSURANCE** | **Max. Marks** | **100** |

|  |  |  |  |  |
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| **Q. No.** | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | Explain the importance of audit assurance in financial reporting. | CO1 | U | 2 |
| 2. | List two key components of audit planning. | CO2 | R | 2 |
| 3. | Define audit evidence. | CO3 | R | 2 |
| 4. | Give an example of an internal control procedure in an organization. | CO4 | R | 2 |
| 5. | How do analytical review procedures help auditors in assessing financial information? | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | What factors should auditors consider when determining the nature and extent of audit documentation? | CO1 | U | 10 |
|  | **(OR)** |  |  |  |
| 7. | What are the key steps involved in the initial planning phase of an internal audit? | CO2 | R | 10 |
| 8. | List the different types of audit evidence. | CO3 | E | 10 |
|  | **(OR)** |  |  |  |
| 9. | Explain the characteristics of reliable audit evidence. | CO4 | R | 10 |
| 10. | What is the significance of internal controls in preventing and detecting fraud within organizations? | CO5 | U | 10 |
|  | **(OR)** |  |  |  |
| 11. | What are analytical procedures, and how are they used in the planning and overall review stages of an audit? | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | Describe in detail the nature of auditing, including its objectives, fundamental principles, key characteristics, and the role of auditors in providing assurance to stakeholders. | CO1 | R | 20 |
|  |  |  |  |  |
| 13. | Describe the steps involved in audit planning, starting from understanding the client's business and industry to assessing risks and developing an audit strategy. Explain how each step contributes to the overall success of the audit engagement. | CO2 | U | 20 |
|  |  |  |  |  |
| 14. | Explain the significance of audit evidence in the audit process. Discuss the objectives that auditors aim to achieve through the collection and evaluation of audit evidence. | CO3 | R | 20 |
|  |  |  |  |  |
| 15. | Analyze the relationship between internal control and external auditing. Explain how external auditors rely on internal controls to assess control risk, plan audit procedures, and issue audit opinions on financial statements. | CO4 | An | 20 |
|  |  |  |  |  |
| 16. | Discuss the factors that auditors consider when evaluating the reliability of analytical review procedures. Explain how auditors assess the accuracy, completeness, and relevance of the data used in analytical procedures. | CO5 | E | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Enumerate the basic principles and values relevant to auditing. |
| **CO2** | Explain the procedure for audit engagement and Documentation. |
| **CO3** | Apply the techniques of test checking and review analytical procedures. |
| **CO4** | Appraise the auditing procedures for the audit of accounting transactions. |
| **CO5** | Analyze financial statements to identify potential audit issues. |
| **CO6** | Evaluate the strengths and weaknesses of an organization's internal control system |

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| --- | --- | --- | --- |
| **Course Code** | **22BC2013** | **Duration** | **3hrs** |
| **Course Title** | **STRATEGIC MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define strategic management and its characters in modern organizations. | | CO1 | R | 2 |
| 2. | Name two methods used for industry analysis. | | CO2 | R | 2 |
| 3. | Differentiate between goals and objectives. | | CO3 | An | 2 |
| 4. | Give an example of a retrenchment strategy. | | CO4 | R | 2 |
| 5. | Outline the objectives of a marketing strategy within an organization. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Discuss the limitations that organizations might encounter in implementing strategic management processes effectively. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Analyze the advantages and disadvantages of Porter's Five Forces framework for industry analysis. | | CO2 | An | 10 |
| 8. | Explain the conditions in which suppliers has a strong bargaining power in business. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Justify the role of stability strategic in organizational success and sustainability. | | CO4 | E | 10 |
| 10. | Analyze the challenges and risks associated with implementing retrenchment strategies. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Discuss the role of operations strategy in optimizing efficiency and productivity. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Compare the role of stakeholders in strategic management processes within government organizations and for-profit businesses. | CO1 | An | 20 |
|  |  |  |  |  |  |
| 13. |  | Discuss the significance of internal and external analysis in strategic decision-making and organizational performance, providing examples to support your arguments. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Examine the global impact of GIFT City in India. | CO3 | C | 20 |
|  |  |  |  |  |  |
| 15. |  | Evaluate how organizations identify and capitalize on their core competencies during strategy formulation. | CO4 | E | 20 |
|  |  |  |  |  |  |
| 16. |  | Explain the objectives of operations strategy and its impact on various aspects of business operations. | CO5 | U | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Define and explain fundamental strategic management concepts, including mission and vision statements, strategic objectives, and the core components of SWOT analysis. |
| **CO2** | Analyze both the internal and external factors influencing an organization's strategic decisions, and provide a well-structured SWOT analysis based on this analysis. |
| **CO3** | Developing strategic plans that align with an organization's mission and objectives, including the creation of clear and actionable strategies |
| **CO4** | Apply strategic frameworks, such as Porter's Five Forces model, to assess industry competition and guide strategic decision-making. |
| **CO5** | Evaluate the effectiveness of implemented strategies through the use of performance metrics and KPIs, and recommend adjustments or changes as needed. |
| **CO6** | Demonstrate effective communication skills in presenting and explaining strategic plans and their rationale to stakeholders, both in written reports and oral presentations. |

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| --- | --- | --- | --- |
| **Course Code** | **22BC2016** | **Duration** | **3hrs** |
| **Course Title** | **ENTERPRISE INFORMATION SYSTEMS** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | **CO** | | **BL** | | **M** | |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | Write the purpose of the Order to Cash cycle in an enterprise context. | CO1 | | U | | 2 | |
| 2. | Define Business Intelligence (BI) in the context of enterprise information systems. | CO2 | | R | | 2 | |
| 3. | Define core banking systems. | CO3 | | R | | 2 | |
| 4. | List two risks associated with mobile commerce (M-commerce) systems. | CO4 | | R | | 2 | |
| 5. | Define supply chain management in the context of enterprise information systems. | CO5 | | R | | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Explain the role of segregation of duties in enterprise information systems. | CO1 | | U | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 7. | Analyze the impact of an integrated ERP system on financial reporting accuracy. | CO2 | | An | | 10 | |
| 8. | Enumerate the features of E-commerce systems. | CO3 | | R | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 9. | Discuss the risks and controls within the Inventory Cycle process of an enterprise system. | CO4 | | U | | 10 | |
| 10. | Explain how E-Commerce and M-Commerce systems facilitate customer engagement and expand market reach by highlighting its benefits and challenges. | CO5 | | U | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 11. | Explain how data analytics supports decision-making in financial information systems. | CO6 | | U | | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | Evaluate the effectiveness of controls in the Procure to Pay (P2P) process for mitigating financial risks. | | CO1 | | E | | 20 |
|  |  | |  | |  | |  |
| 13. | Describe the functions of an Enterprise Resource Planning (ERP) system. | | CO2 | | R | | 20 |
|  |  | |  | |  | |  |
| 14. | Discuss the role of data security measures in the context of E-commerce systems and analyze their effectiveness. | | CO3 | | E | | 20 |
|  |  | |  | |  | |  |
| 15. | Apply the principles of segregation of duties in the context of an automated financial accounting system. | | CO4 | | A | | 20 |
|  |  | |  | |  | |  |
| 16. | Analyze the impact of mobile commerce (M-commerce) on consumer behavior and business strategies. | | CO5 | | An | | 20 |
|  |  | |  | |  | |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Identify key concepts, terminologies, and components of enterprise information systems. |
| **CO2** | Explain the principles and theories underlying enterprise information systems and their role in organizations. |
| **CO3** | Apply knowledge of enterprise information systems to analyze and solve business problems and challenges. |
| **CO4** | Analyze the impact of enterprise information systems on organizational processes, decision-making, and performance. |
| **CO5** | Evaluate the effectiveness and efficiency of enterprise information systems in meeting organizational objectives and improving business processes. |
| **CO6** | Design and develop innovative solutions using enterprise information systems to address specific business needs and enhance organizational performance. |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | - | 12 | - | - | 20 | - | 32 |
| CO2 | 22 | - | - | 10 | - | - | 32 |
| CO3 | 12 | - | - | - | 20 | - | 32 |
| CO4 | 2 | 10 | 20 | - | - | - | 32 |
| CO5 | 2 | 10 | - | 20 | - | - | 32 |
| CO6 | - | 10 | - | - | - | - | 10 |
| **Total** | 38 | 42 | 20 | 30 | 40 | - | **170** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2017** | **Duration** | **3hrs** |
| **Course Title** | **COST ACCOUNTING II** | **Max. Marks** | **100** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | **CO** | | **BL** | | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Briefly explain marginal cost analysis. | CO1 | | U | | 2 |
| 2. | State any two main objectives of budgeting. | CO2 | | R | | 2 |
| 3. | Write a short note on Zero-Based Budgeting (ZBB). | CO3 | | U | | 2 |
| 4. | The standard cost for labor is ₹100 per hour. If a project took 50 hours to complete, calculate the total standard labor cost. | CO4 | | A | | 2 |
| 5. | State any two purposes of Life Cycle Costing (LCC). | CO5 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Analyse the role of Cost-Volume-Profit (CVP) analysis in decision-making. Describe scenarios where CVP assists managers in understanding the relationship between costs, volume, and profit to guide pricing and production decisions. | | CO1 | An | | 10 |
|  | **(OR)** | |  |  | |  |
| 7. | Given the following data for XYZ Ltd., prepare a comprehensive fixed and flexible budget for the month of March.  Sales: ₹50,000  Variable Costs: 40% of sales  Fixed Costs: ₹20,000  Also, determine the impact of increase of 5% in variable costs on profit margins. Prepare a revised flexible budget for sales levels of ₹40,000, ₹50,000, and ₹60,000 and recommend strategic actions based on your findings. | | CO2 | A | | 10 |
| 8. | Explain the various budgeting systems, including top-down and bottom-up budgeting. Discuss the advantages and disadvantages of each approach in an organizational context. | | CO3 | U | | 10 |
|  | **(OR)** | |  |  | |  |
| 9. | Describe the process of analyzing labor variances in a standard costing system. Provide an illustration with imaginary values | | CO4 | U | | 10 |
| 10. | Tech Innovations Pvt. Ltd. is preparing to launch a new product with an anticipated life span of five years. To support this decision, the company has projected various costs and revenues throughout the product's life cycle. Initial expenses include Research and Development (R&D) costs of ₹200,000 and Design costs of ₹120,000, both incurred upfront in Year 0. Manufacturing costs are expected to be ₹75 per unit, with an estimated production volume of 10,000 units over the five-year period. The anticipated selling price per unit is ₹150, resulting in projected revenue over the life cycle.  In addition, Tech Innovations Pvt. Ltd. estimates annual Marketing and Distribution costs at ₹60,000 and Maintenance costs at ₹15,000, to be incurred each year. At the end of the product's life cycle (Year 5), there will be an additional disposal cost of ₹40,000.  Calculate the total life cycle cost and life cycle profit. | | CO5 | An | | 10 |
|  | **(OR)** | |  |  | |  |
| 11. | Evaluate Throughput Accounting and its application in resource-constrained environments. Evaluate its advantages over traditional cost accounting methods and discuss its implications on business profitability. | | CO6 | E | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | A company is considering producing a new product with a projected selling price of ₹250 per unit. The variable costs per unit are ₹150, and fixed costs are expected to be ₹1,00,000. The company has a limited production capacity of 3,000 units and can sell only 70% of its output due to market constraints. Additionally, there are seasonal fluctuations in sales, causing a 10% drop in price during the off-peak season. Determine the break-even point in units and rupee terms. Assess the financial viability of the new product using CVP analysis, and calculate the margin of safety in both units and rupee terms, incorporating a scenario where fixed costs increase by ₹20,000 due to equipment maintenance. | | CO1 | | An | 20 |
|  |  | |  | |  |  |
| 13. | ABC Traders is preparing its budget for the upcoming quarter, aiming to produce and sell 2,000 units of its primary product, each at an anticipated price of ₹300. The company provides additional cost information necessary for preparing detailed Sales and Production Budgets.  Each unit of the product requires 1.5 kg of material, priced at ₹50 per kg. Due to potential supplier price fluctuations, ABC Traders expects a 10% increase in material costs for 50% of the quarter's production. In addition, each unit requires 1 hour of labor at a base rate of ₹80 per hour; however, for 25% of the production, an overtime rate of ₹120 per hour will apply.  In terms of overheads, the company expects fixed overheads of ₹50,000, while variable overheads are estimated at ₹10 per unit. ABC Traders also plans to allocate an additional ₹5,000 for marketing efforts to boost sales during the quarter.  Prepare a detailed Sales Budget to project total revenue and a comprehensive Production Budget to calculate the total costs for materials, labor, and overheads. Include all adjustments, and show calculations clearly for each component. | | CO2 | | A | 20 |
|  |  | |  | |  |  |
| 14. | The Zenith Company uses the High-Low method to forecast maintenance costs based on machine hours. Historical data shows that when machine hours were 1,200, total maintenance costs were ₹30,000, and at 800 machine hours, costs were ₹20,000. Calculate the fixed and variable cost components of maintenance.  Then, estimate the expected maintenance cost if machine hours increase to 2,000 for the upcoming month. Incorporate an increase of ₹5,000 in total fixed costs due to new equipment purchases and account for a projected 15% increase in variable costs per hour. Finally, apply a sensitivity analysis to assess how a 10% decrease in machine hours affects the overall maintenance costs. | | CO3 | | An | 20 |
|  |  | |  | |  |  |
| 15. | A manufacturing company, Q Ltd. provide following details. The standard costs for producing one unit as follows: 2 kg of raw material at ₹40/kg, 1.5 hours of labor at ₹80/hour, and variable overheads at ₹20 per unit.  Actual data for the month shows 1,000 units were produced, with 2,200 kg of material used at ₹42/kg, labor hours totaling 1,800 at a rate of ₹85/hour, and variable overheads of ₹30,000. Additionally, fixed overheads were underestimated by ₹15,000 in the budget.  Compute the material price variance, material usage variance, labor rate variance, labor efficiency variance, and total variable overhead variance. Analyze the impact of the fixed overhead variance on overall profitability and suggest corrective actions. | | CO4 | | An | 20 |
|  |  | |  | |  |  |
| 16. | Discuss the principles of Activity-Based Costing (ABC) and its application in both manufacturing and service industries. Highlight the advantages of ABC over traditional costing methods and explain its limitations and challenges in implementation. | | CO5 | | U | 20 |
|  |  | |  | |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Select and appropriately apply decision-making techniques to facilitate business decisions. |
| **CO2** | Apply budgeting methods in preparing various functional budgets both fixed and flexible |
| **CO3** | Identify and apply appropriate budgeting techniques, including quantitative techniques and methods for planning and control |
| **CO4** | Use standard costing systems to measure and control business performance and to identify remedial action |
| **CO5** | Explain and apply specialist cost and management accounting techniques |
| **CO6** | Comprehend the importance of Life Cycle Costing and Environmental Accounting |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | - | 2 | - | 30 | - | - | 32 |
| CO2 | 2 | - | 30 | - | - | - | 32 |
| CO3 | - | 2 | - | 30 | - | - | 32 |
| CO4 | - | 10 | 2 | 20 | - | - | 32 |
| CO5 | 2 | 20 | - | 10 | - | - | 32 |
| CO6 | - | - | - | - | 10 | - | 10 |
| **Total** | **4** | **34** | **32** | **90** | **10** | **-** | **170** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| --- | --- | --- | --- |
| **Course Code** | **22BC2018** | **Duration** | **3hrs** |
| **Course Title** | **BANKING LAW AND PRACTICE** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define credit control measures. | | CO1 | U | 2 |
| 2. | Explain garnishee order. | | CO2 | U | 2 |
| 3. | Identify causes of NPAs. | | CO3 | R | 2 |
| 4. | Define negotiable instruments. | | CO4 | R | 2 |
| 5. | Write a short note on mobile banking. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Describe the Banking Regulations Act, 1949 and its significance. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Briefly discuss the termination of relationship between banker and customer. | | CO2 | U | 10 |
| 8. | Explain principles of sound lending in commercial banking. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Briefly discuss the characteristics of negotiable instruments. | | CO4 | U | 10 |
| 10. | Analyze the differences between bill of exchange and cheque. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain the significance of Core Banking Solutions (CBS). | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Briefly discuss the para banking activities in commercial banks. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Discuss the legal relationship between a banker and a customer. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Analyze different methods of creating charges on securities, such as lien, pledge, hypothecation, and mortgage. | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. | a. | Evaluate the implications of material alteration on negotiable instruments and discuss the process of cheque collection and payment. | CO4 | E | 20 |
|  | b. | Define Bill of Exchange. Briefly discuss the parties involved in a bill of exchange. | CO4 | U |
|  |  |  |  |  |  |
| 16. |  | Briefly discuss faceless, paperless, and cashless economy in India. | CO6 | U | 20 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Understand central bank functions and key regulations in finance. |
| **CO2** | Explain lending principles and the role of negotiable instruments. |
| **CO3** | Apply practical skills in banking, including account management and compliance. |
| **CO4** | Analyze financial concepts and banking practices for strengths and weaknesses. |
| **CO5** | Evaluate the impact of regulations and central bank policies on financial institutions. |
| **CO6** | Formulate strategic solutions for real-world banking scenarios, considering regulations and innovation |

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
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| **Course Code** | **22BC2021** | **Duration** | **3hrs** |
| **Course Title** | **BLOCK CHAIN FUNDAMENTALS** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Byzantine Fault Tolerance and its significance in blockchain networks. | | CO1 | R | 2 |
| 2. | Explain the concept of stable coins and their role in the cryptocurrency market. | | CO2 | U | 2 |
| 3. | Compare and contrast privacy coins and public cryptocurrencies. | | CO3 | An | 2 |
| 4. | Explain the advantages and disadvantages of using smart contracts. | | CO4 | An | 2 |
| 5. | Describe how consensus mechanisms can vary between different blockchain platforms. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Write the potential impact of blockchain technology on supply chain management. | | CO1 | A | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Evaluate the role of decentralized finance (DeFi) in disrupting traditional financial systems. | | CO2 | E | 10 |
| 8. | Analyze the implications of blockchain on data ownership and user privacy. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain ethical considerations of using blockchain for voting systems. | | CO4 | An | 10 |
| 10. | Assess how the UTXO model differs from the account-based model in blockchain applications. | | CO5 | E | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain how interoperability between different blockchains can be achieved. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Analyze the role of smart contracts in the automation of business processes. | CO1 | An | 10 |
|  | b. | Design potential applications of stablecoins in global trade. | CO5 | C | 10 |
|  |  |  |  |  |  |
| 13. | a. | Evaluate the implications of privacy coins on regulatory frameworks. | CO2 | E | 10 |
|  | b. | Assess the technical challenges posed by Byzantine Fault Tolerance in blockchain networks. | CO6 | E | 10 |
|  |  |  |  |  |  |
| 14. | a. | Analyze the potential of blockchain in enhancing cybersecurity measures. | CO3 | An | 10 |
|  | b. | Evaluate methods to integrate blockchain technology with artificial intelligence. | CO5 | E | 10 |
|  |  |  |  |  |  |
| 15. | a. | Analyze how blockchain can impact intellectual property rights management. | CO1 | An | 10 |
|  | b. | Evaluate the importance of scalability solutions in blockchain technology. | CO4 | E | 10 |
|  |  |  |  |  |  |
| 16. | a. | Explain the role of blockchain in improving transparency in non-profit organizations. | CO3 | An | 10 |
|  | b. | Criticize the future trends of blockchain technology in various industries. | CO2 | An | 10 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Discuss the Block chain Evolution and Technology and Cryptocurrencies. |
| **CO2** | Explain the fundamental characteristics of bitcoin block chain. |
| **CO3** | Have good knowledge about the Block chain Benefits, Values, Opportunities Risks, and Challenges. |
| **CO4** | Demonstrate the types of cryptocurrency exchanges and cryptocurrency taxonomy. |
| **CO5** | Apply Block chain Trends and Solutions. |
| **CO6** | Evaluate the trends for block chain technology and the swing towards block chain interdependence |

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2023** | **Duration** | **3hrs** |
| **Course Title** | **FINANCIAL MANAGEMENT** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define profit maximization. | | CO1 | R | 2 |
| 2. | Explain the term ‘Capital structure’. | | CO2 | U | 2 |
| 3. | State the meaning of current assets. | | CO3 | R | 2 |
| 4. | Define capital budgeting decisions. | | CO4 | R | 2 |
| 5. | Define stock split and its purpose. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Analyze the organization of the finance function. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Two firms A and B are identical in all respects. Firm A has 6% debt of Rs 3 lakhs, while firm B has no debt. Both the firms earnings an EBT of Rs 120,000 each .The equity capitalization rate is 10% and corporate tax is 60%.  Compute the market value of the two firms. | | CO2 | A | 10 |
| 8. | A firm’s return available to equity shareholders is 15%,the average tax rate of shareholders is 40% and it is expected that 2% brokerage cost that shareholders will have to pay while investing their dividends in alternative securities. Calculate the cost of retained earnings. | | CO3 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | S 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 been given the following estimates and instructed to add 10% to your computed figure to allow for contingencies.  (i) **Amount blocked up for stocks: Figures for the year**  Stocks of finished product 3,000  Stocks of stores, materials, etc., 5,000  (ii) **Average credit given:**  Inland sales 4 weeks credit 2,60,000  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.—6 months 8,000  Clerical staff— 1.5 month 60,000  Manager— ½ month 4,000  Miscellaneous expenses— 1.5 month 36,000  (iv)**Payment in advance**  Sundry Expenses (paid quarterly in advance) 6,000  (v)**Undrawn profit on the average throughout the year** - 9,000  State your calculations for the average amount of working capital required. | | CO4 | A | 10 |
| 10. | If two machines details are given, which one would you choose on the basis of ARR.  Capital Outlay A –Rs.1,56,125  B - Rs.1,56,125  Annual estimated Income After depreciation & Income-tax   |  |  |  | | --- | --- | --- | | Year | Machine A  PAT | Machine B  PAT | | 1 | 13,375 | 21,375 | | 2 | 15,375 | 19,375 | | 3 | 17,375 | 17,375 | | 4 | 19,375 | 15,375 | | 5 | 21,375 | 13,375 | |  | 86,875 | 86,875 |   Estimated life for both the machines is five years.  Estimated salvage value for both the machines are 13000 each. Depreciation has been charged on straight line basis solution. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Describe the factors affecting dividend policy. | | CO6 | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain financial objectives and their relationship with corporate strategy. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | i) 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.  ii) The market price of a share is Rs.125 and a company plans to pay a dividend of Rs.5 per share. The growth of dividend is expected to be at the rate of 8% . Find out the cost of equity capital. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | Sneha steel Ltd., has net operating income of Rs 3,00,000.The equity capitalization rate is 10%, if the firm has no debt, but it would increase to 11% when the firm issuing debentures of Rs 6,00,000 and to 12.5% when debentures of Rs 10,00,000 are issued. The management expects that it will have to pay interest @5% to raise an additional debt of Rs.6,00,000 and 7% to raise additional debt of Rs 10,00,000. What would be the overall cost of capital and market value of the firm under the Traditional approach? | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | A company has to select one of the following two projects   |  |  |  | | --- | --- | --- | |  | Project- A | Project- B | | Cost | Rs 11,OOO | Rs 10,000 | | Cash flows –Year 1 | 6,000 | 1,000 | | 2 | 2,000 | 1,000 | | 3 | 1,000 | 2,000 | | 4 | 5,000 | 10,000 |   Using the Internal rate of return method support which project is preferable. | CO4 | E | 20 |
|  |  |  |  |  |  |
| 16. |  | Evaluate the effectiveness of different forms of dividends distributed by companies to shareholders. | CO5 | E | 20 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Describe the relationship between financial management and other functions and the objectives of financial management and its environment |
| **CO2** | Compute the cost of capital and its implications on the value of firms |
| **CO3** | Analyze the models of capital structure theories in present day context |
| **CO4** | Prepare statements of working capital estimations and its various implications in the real world arena |
| **CO5** | Evaluate the capital projects using traditional and discounted cash flow techniques |
| **CO6** | Demonstrate the dividend theories adopted by corporates in various context |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 20 | - | 10 | - | - | 32 |
| CO2 | - | 2 | 30 | - | - | - | 32 |
| CO3 | 2 | - | 30 | - | - | - | 32 |
| CO4 | 2 | - | 10 | - | 20 | - | 32 |
| CO5 | - | 2 | - | 10 | 20 | - | 32 |
| CO6 | - | - | - |  | 10 | - | 10 |
| **Total** | 6 | 24 | 70 | 20 | 50 | - | **170** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2024** | **Duration** | **3hrs** |
| **Course Title** | **INTERNATIONAL BUSINESS** | **Max. Marks** | **100** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | Summarize globalization. | CO1 | U | 2 |
| 2. | Explain the importance of understanding the economic environment in international business. | CO2 | U | 2 |
| 3. | Define customs union. | CO3 | R | 2 |
| 4. | State the role of GATT in international trade. | CO4 | R | 2 |
| 5. | List two functions of the World Bank. | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Explain international trade theories and state why countries trade with each other. | CO1 | A | 10 |
|  | **(OR)** |  |  |  |
| 7. | Analyze the cultural differences that can influence international business operations and how companies can adapt to them. | CO2 | An | 10 |
| 8. | Describe the levels of regional economic integration with examples of each. | CO3 | U | 10 |
|  | **(OR)** |  |  |  |
| 9. | Apply the concept of trade creation and explain how it affects economies within a free trade area. | CO4 | A | 10 |
| 10. | Analyze the principles of WTO to evaluate how it influences member countries' trade policies. | CO5 | An | 10 |
|  | **(OR)** |  |  |  |
| 11. | Apply the functions of the IMF to explain how it assists countries facing balance of payment crises. | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | Evaluate the effects of globalization on small and medium enterprises (SMEs) in developing countries. | CO1 | E | 20 |
|  |  |  |  |  |
| 13. | Evaluate the risks and challenges associated with entering countries with unstable political environments. | CO2 | E | 20 |
|  |  |  |  |  |
| 14. | Evaluate the pros and cons of multilateralism versus regionalism in global trade. | CO3 | E | 20 |
|  |  |  |  |  |
| 15. | Analyze how political and cultural environments across different countries can shape the success of international businesses. Use relevant examples to support your analysis. | CO4 | An | 20 |
|  |  |  |  |  |
| 16. | Evaluate the impact of international financial institutions (like IMF, IBRD) on economic growth in emerging markets. | CO5 | E | 20 |
|  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Demonstrate International trade theory |
| **CO2** | Describe the market demand and supply for the organization development |
| **CO3** | Apply the business environment for decision making |
| **CO4** | Evaluate the market structure knowledge to know the world economic systems |
| **CO5** | Analyze the role of regulatory bodies in international business |
| **CO6** | Develop an interest in international trade in the context of emerging trends |

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

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| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define audit. | | CO1 | U | 2 |
| 2. | Write a short note on audit engagement. | | CO2 | R | 2 |
| 3. | Describe internal control system. | | CO3 | An | 2 |
| 4. | Explain audit evidence. | | CO4 | A | 2 |
| 5. | Define audit sampling. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Differentiate between internal audit and external audit. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Briefly explain the professional ethics and ACCA’s code of conduct. | | CO2 | R | 10 |
| 8. | What is risk assessment? Briefly explain the risk assessment process in auditing. | | CO3 | An | 10 |
| **(OR)** | | | | | |
| 9. | Explain the importance of internal control system. | | CO4 | A | 10 |
| 10. | Enumerate the relevance and reliability of audit evidence. | | CO5 | R | 10 |
| **(OR)** | | | | | |
| 11. | Briefly discuss the unmodified audit opinions. | | CO6 | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Briefly explain the scope of auditing. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Briefly discuss the steps in audit planning process. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. |  | Enumerate the limitations of internal control system. | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. |  | Elucidate the financial statement assertions and audit evidence. | CO4 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | Briefly explain the basic elements of audit report. | CO5 | R | 20 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **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 / BL** | **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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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2029** | **Duration** | **3hrs** |
| **Course Title** | **DISASTER MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Disaster. | | CO1 | U | 2 |
| 2. | Write a short note on Pandemic. | | CO2 | R | 2 |
| 3. | Describe Special Economic Zone. | | CO3 | R | 2 |
| 4. | Define logistic management. | | CO4 | R | 2 |
| 5. | What is crisis management? | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Elaborate the natural disaster and man-made disaster. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | What is earth-quake? Briefly explain the Gujarat earth-quake. | | CO2 | U | 10 |
| 8. | Explain the importance of local language and local response in disaster management. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Briefly discuss Rajiv Gandhi Rehabilitation Package in disaster management. | | CO4 | U | 10 |
| 10. | Elaborate the Orissa Super-cyclone. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Enumerate the function of Indian Meteorological Department. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Define Vulnerability. Briefly discuss the India’s vulnerability profile and its impact. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | What is disaster management? Briefly explain the agencies involved in disaster management and functions of state disaster management authority. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. |  | Describe Indigenous Knowledge in disaster management. Elucidate the best practices of disaster management. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | Briefly discuss the mine safety measures in India. | CO4 | R | 20 |
|  |  |  |  |  |  |
| 16. |  | Briefly explain the functions of Indian National Centre for Oceanic Information System. | CO5 | R | 20 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Remember the various hazardous situations and its impact in the economy. |
| **CO2** | Examine the policy guidelines of the National Institute of Disaster Management. |
| **CO3** | Discuss the successful operations of the State Disaster Management Authority. |
| **CO4** | Classify the best practices from case scenario studies in India. |
| **CO5** | Apply Crisis Management in various scenarios. |
| **CO6** | Acquire knowledge of disaster mitigation education on disaster management. |

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2032** | **Duration** | **3hrs** |
| **Course Title** | **BUSINESS INTELLIGENCE AND DATA VISUALIZATION** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Explain the primary steps involved in preparing data for analysis in a business intelligence system. | | CO1 | U | 2 |
| 2. | State about a dashboard and a report. | | CO2 | R | 2 |
| 3. | Define calculated columns and measures. | | CO3 | R | 2 |
| 4. | Define DAX and explain the usage of DAX in Excel/Power BI. | | CO4 | U | 2 |
| 5. | Recall the different types of visualizations available in Power BI. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the concept of data warehousing in the context of business intelligence. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Evaluate the importance of data storytelling in communicating insights derived from business intelligence analysis to diverse stakeholders. | | CO2 | E | 10 |
| 8. | Analyze the significance of alerting and conditional formats in text-based dashboards and reports created in Excel. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | You are a data analyst working for a retail chain that utilizes Power BI for analyzing sales data, tracking inventory levels, and optimizing store performance. Your role involves creating insightful dashboards to assist store managers in making data-driven decisions and improving operational efficiency.  **Briefly state the answer for the following questions.**  Question 1:  To ensure that each store manager only has access to data relevant to their respective stores, which feature in Power BI should you implement?  A) Power Query Editor  B) Power BI Gateway  C) Row-level security (RLS)  D) Power BI Embedded  E) Quick Insights  Question 2:  When analyzing sales performance across multiple product categories, which DAX function should you use to calculate the total sales amount for each category?  A) CALCULATE  B) SUMX  C) FILTER  D) CALCULATETABLE  E) COUNTROWS  Question 3:  To visualize trends in inventory levels over time and identify products with low stock levels, which visualization type should you use in Power BI?  A) Gauge chart  B) Line chart  C) Funnel chart  D) Treemap  E) Scatter chart  Question 4:  What is the primary advantage of using Power BI's Direct Query mode over Import mode for data connectivity?  A) Ability to schedule automatic data refreshes  B) Improved query performance for large datasets  C) Support for real-time data analysis  D) Simplified data preparation process  E) Integration with external data sources  Question 5:  When creating a calculated column to categorize sales transactions as "High," "Medium," or "Low" based on their sales amount, which DAX function should you use?  A) SWITCH  B) IF  C) RANKX  D) CONCATENATEX  E) AVERAGE | | CO4 | U | 10 |
| 10. | Explain the available conditional formatting options in tables and matrixes visuals in Power BI. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain the steps to create a dashboard in Power BI. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Explain the process of ETL (Extract, Transform, Load) in the context of business intelligence. | CO1 | U | 10 |
|  | b. | Evaluate the significance of data handling, gathering, and formatting in the process of creating impactful data visualizations. | CO1 | E | 10 |
|  |  |  |  |  |  |
| 13. | a. | Compare and contrast the different visualization options available in Power BI, including charts, graphs, maps, and tables. | CO2 | E | 10 |
|  | b. | Provide examples of when each visualization type is most appropriate for representing different types of data. | CO2 | U | 10 |
|  |  |  |  |  |  |
| 14. | a. | List and explain the different components in Power map, used for creating area charts. | CO3 | R | 10 |
|  | b. | Explain the various data cleaning methods in Power query. | CO3 | U | 10 |
|  |  |  |  |  |  |
| 15. | a. | Outline ten key performance indicators (KPIs) that a retail company could use to evaluate the performance of its stores. Provide a brief explanation of each KPI and its relevance to measuring the success of the retail operation. | CO4 | E | 10 |
|  | b. | Explain the concept of cardinality in data modeling within the context of Power BI. Explain the different types of cardinality, including one-to-one, one-to-many, and many-to-many relationships, and provide examples to illustrate each type. | CO4 | U | 10 |
|  |  |  |  |  |  |
| 16. | a. | Analyze the significance of data modeling in Power BI and discuss the steps involved in creating a data model for effective analysis and visualization. | CO5 | An | 10 |
|  | b. | You are a business intelligence analyst working for a healthcare organization that aims to optimize patient care through data-driven insights. Your task is to create a comprehensive Power BI dashboard that incorporates various data modeling techniques, interactive features like page navigation and bookmarks, and effective data visualizations to track patient outcomes and hospital performance.  1. When designing the data model for patient data in Power BI, which technique would you use to combine multiple tables with a common key field?  A) Merge Queries  B) Append Queries  C) Create Relationships  D) Use DAX Calculated Columns  E) Apply Data Profiling  2.How can bookmarks be utilized in a healthcare dashboard created in Power BI?  A) To save different views of patient data for comparison  B) To track changes in hospital performance over time  C) To filter patient records based on specific criteria  D) To switch between different report pages with predefined selections  E) To import external medical research data into the dashboard  3.Which type of data visualization would be most effective for displaying trends in patient admissions over time?  A) Line Chart  B) Gauge Chart  C) Funnel Chart  D) Waterfall Chart  E) KPI Indicator  4.How can page navigation enhance the usability of a Power BI dashboard for hospital administrators?  A) By allowing users to drill down into detailed patient records  B) By providing a guided tour of key performance indicators  C) By enabling seamless transition between different sections of the dashboard  D) By automatically refreshing data at regular intervals  E) By exporting reports to external formats for offline viewing  5.In the context of healthcare analytics, what role do hierarchies play in data modeling within Power BI?  A) Organizing patient data based on medical conditions for analysis  B) Structuring hospital departments for performance evaluation  C) Grouping geographical regions for demographic insights  D) Managing levels of detail in date attributes for time-based analysis  E) Linking patient diagnoses to treatment outcomes for predictive modeling | CO5 | Ap | 10 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | The ability to effectively communicate insights from data through clear narratives and visualization techniques. |
| **CO2** | The skill to design and construct dynamic dashboards and reports within Excel |
| **CO3** | Proficiency in creating concise visual representations of data using advanced charting tools |
| **CO4** | Expertise in using Microsoft Power BI to generate insightful reports and presentations |
| **CO5** | Comprehensive understanding and application of Business Intelligence concepts to import, shape, and analyze data for building interactive dashboards using Power BI. |
| **CO6** | Development of critical thinking skills through the analysis of real-world data sets |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **Ap** | **An** | **E** | **C** | **Total** |
| CO1 | - | 22 | - | - | 10 | - | 32 |
| CO2 | 2 | 10 | - | - | 10 | - | 22 |
| CO3 | 12 | 10 | - | 10 | 10 | - | 42 |
| CO4 | - | 22 | - | - | 10 | - | 32 |
| CO5 | 2 | 10 | 10 | 10 | - | - | 32 |
| CO6 | - | 10 | - | - | - | - | 10 |
| **Total** | 16 | 84 | 10 | 20 | 40 | - | **170** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2043** | **Duration** | **3hrs** |
| **Course Name** | **FIN - TECH** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | How does Fintech Work? | | CO1 | U | 2 |
| 2. | Write short note on Distributing Ledger. | | CO2 | R | 2 |
| 3. | List the types of data analytics. | | CO3 | R | 2 |
| 4. | Write short note on Deep Learning. | | CO4 | U | 2 |
| 5. | What is Neural Network? | | CO6 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Describe the RegTech Solutions. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Explain the concepts of Block chain Technology. | | CO2 | U | 10 |
| 8. | Elaborate with example, a) Mean b) Median c) Mode. | | CO3 | U | 10 |
| **(OR)** | | | | | |
| 9. | Explain the Regression algorithms with example. | | CO4 | A | 10 |
| 10. | Justify how Machine learning used in forecasting. | | CO5 | E | 10 |
| **(OR)** | | | | | |
| 11. | Discuss the basic components of perceptron. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Explain the technological trends disrupting the insurance sector. | CO1 | U | 10 |
|  | b. | Describe the Fintech disruptions in the area of Payment and Lending Industry. | CO1 | R | 10 |
|  |  |  |  |  |  |
| 13. | a. | Explain the Decentralized Ledger with architecture. | CO2 | A | 10 |
|  | b. | Elucidate the most popular blockchain framework. | CO2 | U | 10 |
|  |  |  |  |  |  |
| 14. | a. | Explain a) Descriptive, b) Diagnostic, c) Predictive, d) Prescriptive data analytics. | CO3 | R | 10 |
|  | b. | Elaborate the Descriptive and Inferential Statistics with example. | CO3 | A | 10 |
|  |  |  |  |  |  |
| 15. | a. | Explain the classification algorithms with examples. | CO4 | U | 10 |
|  | b. | Elucidate the Current trends in machine learning. | CO4 | U | 10 |
|  |  |  |  |  |  |
| 16. | a. | Explicate the Artificial Neural Network. | CO5 | A | 10 |
|  | b. | Describe the basic component of perceptron. | CO6 | R | 10 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Understand key concepts, terminologies, and technologies related to Fin-Tech. |
| CO2 | Explain the principles and theories underlying Fin-Tech and its impact on various industries. |
| CO3 | Apply Fin-Tech knowledge to analyse and solve real-world problems and challenges in financial services. |
| CO4 | Analyse the potential risks and benefits of different Fin-Tech solutions and evaluate their impact on financial systems. |
| CO5 | Evaluate the effectiveness and efficiency of Fin-Tech solutions in improving financial processes and customer experiences. |
| CO6 | Design and develop innovative Fin-Tech solutions to address specific financial needs or enhance existing financial services. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 10 | 22 |  | - | - | - | 32 |
| CO2 | 2 | 20 | 10 | - | - | - | 32 |
| CO3 | 12 | 10 | 10 | - | - | - | 32 |
| CO4 | - | 22 | 10 | - | - | - | 32 |
| CO5 | - |  | 10 | - | 10 | - | 20 |
| CO6 | 10 | 2 | 10 | - | - | - | 22 |
| **Total** | 34 | 76 | 50 | - | 10 | - | **170** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| --- | --- | --- | --- |
| **Course Code** | **22BC2044** | **Duration** | **3hrs** |
| **Course Title** | **FINANCIAL PLANNING AND WEALTH MANAGEMENT** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Identify two important functions of the financial market. | | CO1 | U | 2 |
| 2. | Define the term “Will.” | | CO2 | R | 2 |
| 3. | Expand CAGR and IRR. | | CO3 | R | 2 |
| 4. | Expand “SCORES.” | | CO4 | R | 2 |
| 5. | Describe suitable investment options to meet various investment objectives. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the securities market and describe the functions of primary markets. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Summarize the key aspects of Reverse Mortgage Loans, including eligibility criteria and features. | | CO2 | U | 10 |
| 8. | Evaluate and describe common types of investment risks faced by investors. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the “Code of Conduct” as per SEBI (Intermediaries) Regulation 2008. | | CO4 | U | 10 |
| 10. | Describe different investment options, highlighting their risk and return characteristics. | | CO5 | R | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Describe the scope of financial planning services. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Identify and explain the types of public issues of shares, emphasizing pricing mechanisms and regulatory guidelines that govern them in the primary market. | CO1 | U | 10 |
|  | b. | Describe the various types of primary market issues and examine the regulations associated with each type. | CO1 | U | 10 |
|  |  |  |  |  |  |
| 13. | a. | Analyze the retirement planning process, highlighting stages and strategies involved. | CO2 | An | 10 |
|  | b. | Analyze the Systematic Investment Plan (SIP) strategy used in Mutual Funds for retirement savings accumulation. | CO2 | An | 10 |
|  |  |  |  |  |  |
| 14. | a. | Briefly examine the concept of “compounding”. | CO3 | R | 10 |
|  | b. | Write a short note on:   1. Nominal return, 2. Real return, 3. Post-tax return 4. Risk adjusted return | CO3 | R | 10 |
|  |  |  |  |  |  |
| 15. | a. | Briefly discuss the AMFI code of conduct for intermediaries in Mutual Fund Industry. | CO4 | U | 10 |
|  | b. | Describe the KYC for investors prescribed by SEBI regulation norms. | CO4 | U | 10 |
|  |  |  |  |  |  |
| 16. | a. | Briefly discuss the asset allocation linked to Life cycle stages. | CO5 | U | 10 |
|  | b. | Analyze entities eligible to issue securities in the primary market and summarize the regulatory requirements. | CO6 | An | 10 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Understand the key concepts of Indian Financial markets. |
| **CO2** | Apply the concept of personal finance in Insurance Planning, Retirement, Tax and Estate Planning**.** |
| **CO3** | Examine risk – return relationship. |
| **CO4** | Analyze the role of regulators in financial transactions in India. |
| **CO5** | Evaluate various investment alternatives. |
| **CO6** | Create personal financial plan. |

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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

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| --- | --- | --- | --- | --- | --- |
| **Q.**  **No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | What is upward communication? | | CO1 | R | 2 |
| 2. | List any two barriers to communication. | | CO1 | R | 2 |
| 3. | Define interview. | | CO4 | U | 2 |
| 4. | Give two examples of possible interview questions. | | CO3 | U | 2 |
| 5. | What is the role of receiver in communication process? | | CO4 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the types of letters in detail and write the format of anyone type. | | CO6 | A | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Examine the job interview types and their relevance in today’s world. | | CO4 | An | 10 |
| 8. | Types of communication employed by business organizations- Explain elaborately. | | CO1 | R | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Prefixes and Suffixes:  Use ***In*** as a Negative Prefix and form 5 words and ***Un*** as a negative prefix and form 5 words.  One word substitution:   1. A person who knows many languages. 2. One who is unable to pay his/her debt. 3. A person who leaves his country to settle in some other country. 4. A person who comes as a settler into a foreign country 5. One who is able to make an eloquent speech. | | CO2 | A | 10 |
| 10. | Analyze the role of vocabulary in business communication and explain the methods to improve business vocabulary. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Discuss the impact of advertisements on the young minds. | | CO6 | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Draft a complaint letter to the General Manager of TATA Motors, Coimbatore Tamil Nadu, regarding the inefficient vehicle service, poor hospitality and time management at the service station. | CO4 | E | 10 |
|  | b. | State the importance and significance of non-verbal cues in communication. | CO4 | An | 10 |
|  |  |  |  |  |  |
| 13. | a. | What are the *dos and don’ts* for a successful interview? | CO2 | R | 8 |
|  | b. | Explain the types of verbal communication and its importance in business world. | CO3 | An | 12 |
|  |  |  |  |  |  |
| 14. | a. | Explain the Process of communication with the flow chart. | CO3 | U | 10 |
|  | b. | Assume that you are the Chief Manager of Corporation Bank, Bangalore branch. Write a sales letter for potential customers.  Your letter should promote the housing, education, and personal loans of the bank | CO6 | A | 10 |
|  |  |  |  |  |  |
| 15. | a. | 1. Find out the word that is closest in meaning to the word given. A ***fragile*** object is   Strong b) Weak c) Narrow d) Robust   1. Use the following Homonyms in your own sentences:    * stationary/stationery    * Beer/Bear 2. Define homophone and homonym with examples. 3. State the significance of multi-dimensional communication. | CO2 | U | 8 |
|  | b. | Barriers affect the effectiveness of communication- Justify. | CO3 | E | 12 |
|  |  |  |  |  |  |
| 16. | a. | Write five characteristics of a Job interview. | CO1 | R | 10 |
|  | b. | Draft an enquiry letter regarding the requirement of material of your choice in bulk order. | CO5 | A | 10 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 24 |  |  |  |  |  | 24 |
| CO2 | 8 | 8 | 10 |  |  |  | 26 |
| CO3 |  | 12 |  | 12 | 12 |  | 36 |
| CO4 | 2 | 2 |  | 20 | 10 |  | 34 |
| CO5 |  |  | 10 | 10 |  |  | 20 |
| CO6 |  |  | 20 |  | 10 |  | 30 |
|  | | | | | | | **170** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **23BC2001** | **Duration** | **3hrs** |
| **Course Title** | **FINANCIAL ACCOUNTING I** | **Max. Marks** | **100** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | **CO** | | **BL** | | **M** | |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | Define accounting conventions. | CO1 | | R | | 2 | |
| 2. | Define "suspense account." | CO2 | | R | | 2 | |
| 3. | Explain the significance of the purchase return book. | CO3 | | U | | 2 | |
| 4. | Explain the concept of depreciation. | CO4 | | U | | 2 | |
| 5. | Briefly explain the function of a bank reconciliation statement. | CO5 | | U | | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Explain the Golden Rules of Accounting. Provide examples of how these rules are applied in different accounting transactions. | CO1 | | U | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 7. | Enter the following transactions in the Journal of Bhagwat and sons.  Year 2022  Amount (Rs)   * January 1 Bhagwat started business with cash--- 1,00,000 * January 2 Goods purchased for cash --- 20,000 * January 4 Machinery Purchased from Vibhu--- -30,000 * January 6 Rent paid in cash ---10,000 * January 8 Goods purchased on credit from Anil- 25,000 * January 10 Goods sold for cash ---- 40,000 * January 15 Goods sold on credit to Gurmeet -----30,000 * January 18 Salaries paid. -- ----12,000 * January 20 Cash withdrawn for personal use ------5,000 | CO2 | | A | | 10 | |
| 8. | Prepare Cash Book for the month of April 2023 from the following particulars   |  |  |  | | --- | --- | --- | | Date | Details | (Rs`) | | 2023 |  |  | | April 01 | Cash in hand | 17,600 | | April 03 | Purchased Goods for cash from Rena | 7,500 | | April 06 | Sold Goods to Rohan | 6,000 | | April 10 | Wages paid in cash | 500 | | April 15 | Cash paid to Neena | 3,500 | | April 17 | Cash Sales | 10,000 | | April 19 | Commission paid | 700 | | April 21 | Cash received from Teena | 1,500 | | April 25 | Furniture Purchased for cash | 1,700 | | April 28 | Rent paid | 3,000 | | April 30 | Paid Electricity bill in cash | 1,300 | | CO3 | | A | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 9. | Trial Balance of M/s Shinde Enterprises did not agree. It puts the difference to the Suspense A/c. Rectify the following [errors](https://www.toppr.com/guides/fundamentals-of-accounting/rectification-of-errors/steps-to-locate-error/) and prepare the Suspense A/c to ascertain the original difference in the trial balance.   1. Amount paid for the installation of the machinery ₹10000 was posted to the Repairs and maintenance A/c. 2. Total of Purchases book ₹50000 was not posted to the ledger. 3. Goods returned to John ₹3000 were recorded in Sales Book. 4. Salary paid to Ram ₹6000 was debited to his personal account. 5. Depreciation written-off on furniture ₹500 was not posted to the furniture account. | CO4 | | A | | 10 | |
| 10. | From the following particulars of Asha & Co. prepare a bank reconciliation statement as on December 31, 2023.  Overdraft as per passbook Rs.20,000  Interest on overdraft Rs 2,000  Insurance Premium paid by the bank Rs 200  Cheque issued but not presented for payment Rs 6,500  Cheque deposited but not yet cleared Rs 6,000  Wrongly debited by the bank Rs 500 | CO5 | | A | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 11. | From the following information supplied by Mr. Roshan Lal, prepare a Balance Sheet of Mr. Roshan Lal as on 31st March, 2023. `  Capital Rs.50,000  Furniture Rs 15,000  Debtors Rs.25,000  Creditors Rs.30,000  Plant and Machinery Rs.58,000  Investments Rs.5,000  Cash in hand Rs .1,000  Cash at Bank Rs.1,000  Stock at the end Rs .10,000  Bank Overdraft Rs. 8,000  Bank Loan Rs .20,000  Net Profit Rs, 10,000  Drawings Rs. 3,000. | CO6 | | A | | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | Evaluate the accounting concepts and conventions that underlie the accounting framework. How do these principles ensure the accuracy and reliability of financial statements? | | CO1 | | E | 20 |
|  |  | |  | |  |  |
| 13. | Rectify the following errors assuming that suspense account was opened. Ascertain the difference in trial balance.  a. Credit sales to Mohan ₹ 7,000 were recorded in Purchase Book. However, Mohan’s account was correctly debited.  b. Credit purchases from Rohan ₹ 9,000 were recorded in sales book. However, Rohan’s account was correctly credited.  c. Goods returned to Rakesh ₹ 4,000 were recorded in sales return book. However, Rakesh’s account was correctly debited.  d. Goods returned from Mahesh ₹ 1,000 were recorded through purchases return book. However, Mahesh’s account was correctly credited.    e. Goods returned to Naresh ₹ 2,000 were recorded through purchases book. However, Naresh’s account was correctly debited. | | CO2 | | A | 20 |
|  |  | |  | |  |  |
| 14. | From the following particulars prepare a [Bank Reconciliation](https://www.accountancyknowledge.com/define/bank-reconciliation/) Statement to find out the causes of difference in two balances as on August 31st, 2022 for Star (Pvt.) Ltd.  (i)  [Bank Overdraft](https://www.accountancyknowledge.com/define/bank-overdraft/) as per Bank Statement Rs. 17,000  (ii)  Cheque issued but not encashed during the August Rs. 2,200  (iii) Dividends on shares collected by banker .Rs. 2,300  (iv) Interest charged by the bank recorded twice in the Cash Book. Rs. 500  (v)  Cheque deposited as per Bank Statement not entered in Cash Book Rs. 3,400  (vi)Credit side of the Bank column in Cash Book cast short Rs. 1,000  (vii) Clubs dues paid by bank as per standing instruction not recorded in Cash Book Rs. 1,200  (viii**)**Un credited Cheque due to outstation Rs. 3,900 | | CO3 | | A | 20 |
|  |  | |  | |  |  |
| 15. | A Ltd. purchased on 1st April, 2019 a machinery for Rs. 2,91,000 and incurred Rs. 9000 for installation. On 1 st October another machinery for Rs. 1,00,000 was purchased. On 1st October 2020 the machinery purchased on 01/04/2019 having become useless was sold for Rs. 1,93,000 and on that day a new machinery was purchased for Rs. 2,00,000. Depreciation was provided on 31st March each year @ 10 percent p.a on written Down Value. You are required to prepare machinery account. | | CO4 | | A | 20 |
|  |  | |  | |  |  |
| 16. | Consider the following balances extracted from the books of Jain as on 31st December, 2021.  Prepare the final accounts.  https://img.brainkart.com/imagebk35/st0Ynri.jpg  Adjustments   i.  Salaries outstanding for December, 2021 amounted to Rs.  600  ii.  Provide depreciation on furniture @ 10% p.a.  iii. Provide interest on capital for the year @ 5% p.a.  iv. Stock on 31st December, 2021 Rs.  14,000 | | CO5 | | A | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Describe qualitative characteristics & golden rules of financial accounting |
| **CO2** | Prepare subsidiary Books |
| **CO3** | Apply the rules of depreciation |
| **CO4** | Rectify accounting errors |
| **CO5** | Reconcile Bank Statement with Cash Book |
| **CO6** | Apply the principles in construction of Financial Statements |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 10 | - |  | 20 | - | 30 |
| CO2 | 2 | - | 30 | - | - | - | 32 |
| CO3 | - | 2 | 30 | - | - | - | 32 |
| CO4 | - | 2 | 30 | - | - | - | 32 |
| CO5 | - | 2 | 30 | - | - | - | 32 |
| CO6 | - | - | 10 | - | - | - | 10 |
| Total | 4 | 16 | 120 | 30 | - | - | **170** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **23BC2002** | **Duration** | **3hrs** |
| **Course Title** | **BUSINESS ORGANIZATION** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | |
| 1. | Define sole proprietorship. | CO1 | U | 2 |
| 2. | List out any three significances of business. | CO2 | R | 2 |
| 3. | Define partnership. | CO3 | R | 2 |
| 4. | Explain the objectives of a good plant layout. | CO4 | U | 2 |
| 5. | Define business combination. | CO6 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Explain the importance and basic objective of business organization. | CO1 | U | 10 |
| **(OR)** | | | | |
| 7. | List out some of the business promotion techniques and explain. | CO2 | A | 10 |
| 8. | Explain the merits and demerits of plant location. | CO3 | A | 10 |
| **(OR)** | | | | |
| 9. | Explain fixed position layout and its advantages and disadvantages. | CO4 | A | 10 |
| 10. | Explain the characteristics, objectives and principles of business combination. | CO5 | U | 10 |
| **(OR)** | | | | |
| 11. | Explain about shares and debentures. | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | Explain the forms of business organization. | CO2 | A | 20 |
| 13. | Explain the challenges of New Business establishment. | CO3 | An | 20 |
| 14. | State four types of plant layout and explain. | CO4 | R | 20 |
| 15. | Explain the different types of business combinations. | CO5 | R | 20 |
| 16. | Explain the concepts intercompany investments, venture capital, angel investors, lease and hire purchase. | CO6 | U | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Identify the factors determining the plant location and plant layout. |
| CO2 | Describe important factors in choosing an organizational type |
| CO3 | Apply Business organization principles to solve business and industry related problems. |
| CO4 | Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances |
| CO5 | Differentiate Commerce, Industry, Business and profession |
| CO6 | Evaluate the pros and cons various business combinations |

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
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| **Course Code** | **23BC2003** | **Duration** | **3hrs** |
| **Course Title** | **BUSINESS ECONOMICS** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | **CO** | | **BL** | | **M** | |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | **Define Capital Management.** | CO1 | | R | | 2 | |
| 2. | **Briefly explain demand forecasting.** | CO2 | | U | | 2 | |
| 3. | **Define an isoquant .** | CO3 | | R | | 2 | |
| 4. | **Briefly explain monopolistic competition market structure.** | CO4 | | U | | 2 | |
| 5. | Compare the Production method and Income method of calculating national income. | CO5 | | An | | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Describe the implications of business economics for managerial decision-making and policy formulation. | CO1 | | U | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 7. | Define equilibrium in economic terms and discuss its different types. | CO2 | | U | | 10 | |
| 8. | Describe the advantages and disadvantages of small-scale production, providing examples to illustrate each point. | CO3 | | U | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 9. | Explain the different types of market structures, highlighting their key characteristics with examples. | CO4 | | An | | 10 | |
| 10. | Analyze various methods of measuring national income and discuss the strengths and weaknesses of each. | CO5 | | An | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 11. | Explain the concept of (i) National income, (ii) Public finance, and (iii) Trade cycle. | CO6 | | An | | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | Explain Law of Demand with examples and illustrating your explanation with a demand curve. | | CO1 | | An | | 20 |
|  |  | |  | |  | |  |
| 13. | Explain the determinants of supply, and identify the different types of supply in economic theory. | | CO2 | | An | | 20 |
|  |  | |  | |  | |  |
| 14. | Evaluate the limitations of large-scale production in the context of manufacturing industries | | CO3 | | E | | 20 |
|  |  | |  | |  | |  |
| 15. | Describe the nature of marketing, its key functions and objectives in a business context. | | CO4 | | U | | 20 |
|  |  | |  | |  | |  |
| 16. | Explain the difficulties in measuring national income, discussing specific challenges related to various measurement methods. | | CO5 | | An | | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

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

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 10 | - | 20 | - | - | 32 |
| CO2 | - | 12 | - | 20 | - | - | 32 |
| CO3 | 2 | 10 | - | - | 20 | - | 32 |
| CO4 | - | 22 | - | 10 | - | - | 32 |
| CO5 | - | - | - | 32 | - | - | 32 |
| CO6 | - | - | - | 10 | - | - | 10 |
| Total | 4 | 54 | - | 92 | 20 | - | 170 |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| --- | --- | --- | --- |
| **Course Code** | **23BC2004** | **Duration** | **3hrs** |
| **Course Title** | **INTRODUCTION TO FINTECH AND FINTECH REGULATIONS** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | **CO** | | **BL** | | **M** | |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | State any two impacts of fin tech on the banking industry. | CO1 | | R | | 2 | |
| 2. | Write any two roles of blockchain in multi-party asset-keeping and aggregation. | CO2 | | U | | 2 | |
| 3. | Write the basics of python programing language. | CO3 | | U | | 2 | |
| 4. | State any two key learnings in neural networks. | CO4 | | R | | 2 | |
| 5. | State any two functions of a neural network. | CO5 | | R | | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Discuss the major milestones in the history of fintech. | CO1 | | U | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 7. | Explain the block chain for provenance tracking. | CO2 | | A | | 10 | |
| 8. | Explain data analytics and its different types. | CO3 | | A | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 9. | Compare Covariance, Correlation and Standard Deviation. | CO4 | | E | | 10 | |
| 10. | Write short Notes on i) Supervised Learning ii) Unsupervised Learning iii) Reinforcement Learning | CO5 | | A | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 11. | Classify neural networks and also provide the relationship with artificial intelligence. | CO6 | | An | | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | Discuss fintech regulations & fintech laws India. | | CO1 | | U | | 20 |
| 13. | Explain the key features of Ethereum, its smart contracts and along with its benefits. | | CO2 | | A | | 20 |
| 14. | Explain the various blockchain frameworks and its benefits. | | CO3 | | A | | 20 |
| 15. | Explain in detail the evolution of machine learning. | | CO4 | | A | | 20 |
| 16. | Explain the purpose of Keras in machine learning and simplify the model-building process. | | CO5 | | C | | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **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 Reg Tech Ecosystem in Financial Institutions |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 30 | - | - | - | - | 32 |
| CO2 | - | 2 | 30 | - | - | - | 32 |
| CO3 | - | 2 | 30 | - | - | - | 32 |
| CO4 | 2 | - | 20 | - | 10 | - | 32 |
| CO5 | 2 | - | 10 | - | - | 20 | 32 |
| CO6 | - | - | - | 10 | - | - | 10 |
| Total | 6 | 34 | 90 | 10 | 10 | 20 | 170 |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **23BC2005** | **Duration** | **3hrs** |
| **Course Title** | **FINANCIAL ACCOUNTING - II** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define statement of affairs. | | CO1 | U | 2 |
| 2. | Write short note on over riding commission paid to the consignee. | | CO2 | U | 2 |
| 3. | Elucidate the meaning of “Coventurer”. | | CO3 | U | 2 |
| 4. | Classify the domestic branches according to the level of control by head office. | | CO4 | An | 2 |
| 5. | Differentiate hire purchaser and hire vendor. | | CO5 | An | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | From the following details find out the credit sales and total sales.   |  |  |  |  | | --- | --- | --- | --- | |  | ₹ |  | ₹ | | **Opening Balances** |  | **Other information** |  | | Bills Receivable | 7,800 | Cash sales | 40,900 | | Debtors | 30,800 | Cash received from Debtors | 70,000 | | **Closing Balances** |  | Bills Receivable encashed  during the year | 20,900 | | Bills Receivable | 6,000 | Sales returns | 8,700 | | Debtors | 25,500 | Bad debts written off | 2,800 | |  |  | Bills Receivable dishonoured | 1,800 | | | CO1 | A | 10 |
|  | **(OR)** | |  |  |  |
| 7. | 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 |
| 8. | James and Fraser entered into a joint venture for purchase and sale of some household items. They agreed to **share profits and losses equally**. They decided to maintain seprate books of accounts .   1. JAMES Contributed ₹ 20,000 and FRASER contributed ₹ 26,000 in cash. 2. Goods were purchased by JAMES for ₹ 20,000 and expenses paid by FRASER was ₹ 4,000. 3. Goods were also purchased through Joint Bank account for ₹ 30,000. 4. The expneses on selling the articles ₹ 12,000 was incurred by FRASER. 5. Goods costing ₹ 40,000 were sold for ₹ 90,000 and the balance were lost in fire.   **Pass journal entries and prepare Joint Venture Account** | | CO3 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the various features of royalty account. | | CO4 | U | 10 |
| 10. | Mercury Ltd is having three departments.  It made purchases during the financial year 2022-23 at total cost of ₹ 6,00,000  Department P = 1,500 units  Department Q = 3,000 units  Department R = 3,600 units  **Stock as on 01.04.2022**  Department P = 180 units  Department Q = 120 units  Department R = 153 units  **Sales made were**  Department P = 1530 units @ ₹ 160  Department Q = 2880 units @ ₹ 180  Department R = 3744 units @ 200  The rate of gross profit is uniform for all the departments.  Assume the unit prices of the opening stock and purchase unit cost are uniform.  **Prepare Departmental Trading Account** | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Distinguish between Hire Purchase and Installment Purchase. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Differentiate between statement of affairs and balance sheet. | CO1 | An | 10 |
|  | b. | Kumar started his business on 01.04.2021 with a capital of ₹ 75,000. He does not keep proper books of accounts. Following details are given from his records on 31.03.2022.   |  |  |  |  | | --- | --- | --- | --- | | Particulars | Amount ₹ | Particulars | Amount ₹ | | Cash in hand | 5,000 | Debtors | 16,000 | | Stock | 18,000 | Creditors | 9,000 | | Bills receivable | 7,000 | Cash at bank | 24,000 | | Furniture | 3,000 | Bills payable | 6,000 | | Land | 30,000 |  |  |  1. During the year he withdrew ₹ 15,000 for his personal use. 2. He introduced further capital of ₹ 20,000 during the year   **Required** : **Calculate his profit or loss** | CO1 | A | 10 |
|  |  |  |  |  |  |
| 13. |  | M/s Geepay Ltd has two departments viz Department A and Department B. The following information are available from their books of accounts  (Amount in ₹)   |  |  |  | | --- | --- | --- | | Particulars | Department A | Department B | | Opening stock 01.04.2021 | 33,000 | 29,000 | | Purchases | 2,35,000 | 1,93,000 | | Purchase returns | 5,000 | 5,000 | | Carriage inwards | 2,000 | 1,000 | | Sales | 6,43,000 | 5,02,000 | | Sales returns | 3,000 | 2,000 | | Closing stock 31.03.2022 | 30,000 | 18,000 | | Wages | 80,000 | 60,000 |  |  | | --- | | Other common expenses: | | Selling Expenses- ₹ 8,000 | | Depreciation- ₹ 18,000 | | Electricity- ₹ 6,000 | | Rent- ₹ 15,000 | | Salary ₹ 60,000 |   Some other relevant information are given below.   |  |  |  | | --- | --- | --- | | Particulars | Department I | Department II | | No of Light points | 18 | 9 | | Value of assets (₹ ) | 1,50,000 | 1,20,000 | | Floor area – Sq.ft. | 300 | 200 | | No of office employees | 8 | 4 |   **Prepare Departmental Trading Account** | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | The Lignite 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 Lignite 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 Lignite Colliery company when there is no minimum rent account**. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | S.Ltd. sends goods to Siliguri branch at an invoice price (IP) so as to show profit of 20% on such IP Branch sales are partly on credit and partly on sales. From the following details prepare Siliguri Branch account in the books of the Head Office.  (Amount in ₹)   |  |  |  |  | | --- | --- | --- | --- | | Opening stock of goods at branch | 8,000 | Returns from customers | 14,000 | | Closing stock of goods at branch | 8,500 | Sundry branch expenses | 1,50,000 | | Goods sent to branch | 6,00,000 | Cash received from customers | 6,50,000 | | Goods returned to head office | 40,000 | Discount allowed to customers | 20,000 | | Sales – Cash | 1,10,000 | Opening balance of debtors | 1,00,000 | | Sales - Credit | 6,80,000 | Closing balance of debtors | 92,0000 | | Bad debts | 2,000 |  |  |   Movement of goods to and from branch are recorded at invoice price.  **Prepare Siliguri Branch account in the books of the Head Office** | 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 **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **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** | Apply accounting principles in the preparation of 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** | differentiate hire purchase and installment purchase system |

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **23BC2007** | **Duration** | **3hrs** |
| **Course Title** | **FUNDAMENTALS OF DATA ANALYTICS** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define business analysis. | | CO1 | R | 2 |
| 2. | List any two tools used for the data analytics. | | CO2 | U | 2 |
| 3. | Define data analytics. | | CO3 | R | 2 |
| 4. | Explain the purpose of the pie chart. | | CO4 | U | 2 |
| 5. | List any two shortcut keys used in excel. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Describe the importance of SWOT in business. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Compare the discrete and continuous random variable. | | CO2 | U | 10 |
| 8. | Explain the SQL queries COUNT, AVG, SUM, MIN and MAX. | | CO3 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the pie and histogram chart with required diagram. | | CO4 | An | 10 |
| 10. | Explain the correlation and regression with suitable examples. | | CO5 | A | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain the manipulate and process data in R. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain the business analytics cycle with suitable diagrams. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Explain the role of power pivot in the data analytics. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Explain in details the difference between COUNT, COUNTA, COUNTBLANK, and COUNTIF in Excel. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | Explain the hierarchy of information user in business analytics. | CO4 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | Explain the function and packages of R programming. | CO5 | A | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

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

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **23BC2008** | **Duration** | **3hrs** |
| **Course Title** | **BUSINESS LAW** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | **CO** | | **BL** | | **M** | |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | Define an offer under the Indian Contract Act, 1872. | CO1 | | R | | 2 | |
| 2. | State the difference between a sale and an agreement to sell under the Sale of Goods Act, 1930. | CO2 | | R | | 2 | |
| 3. | Write a short note on "hazardous process" under the Factories Act, 1948. | CO3 | | U | | 2 | |
| 4. | Define "consumer rights" under the Consumer Protection Act, 2019. | CO4 | | R | | 2 | |
| 5. | Define "money laundering" as per the Prevention of Money Laundering Act, 2002. | CO5 | | R | | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Explain the different types of contracts under the Indian Contract Act, 1872. | CO1 | | U | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 7. | Analyze the concept of "Caveat Emptor" and its exceptions under the Sale of Goods Act, 1930. | CO2 | | An | | 10 | |
| 8. | Explain the provisions regarding the employment of women under the Factories Act, 1948. | CO3 | | U | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 9. | Discuss the role and powers of the Central Consumer Protection Authority (CCPA) under the Consumer Protection Act, 2019. | CO4 | | U | | 10 | |
| 10. | Analyze the impact of the Prevention of Money Laundering Act, 2002, on financial institutions and businesses in India. | CO5 | | An | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 11. | Explain the Factories Act, 1948, and its contribution towards achieving decent work and economic growth under the SDGs. | CO6 | | U | | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | Evaluate the concept of free consent in contract law, discussing situations in which consent may be considered invalid. | | CO1 | | E | | 20 |
|  |  | |  | |  | |  |
| 13. | Explain the duties and responsibilities of the buyer and the seller under the Sale of Goods Act, 1930. | | CO2 | | U | | 20 |
|  |  | |  | |  | |  |
| 14. | Analyze the role of the Factories Act, 1948, in promoting workplace safety and welfare, with specific reference to hazardous processes. | | CO3 | | An | | 20 |
|  |  | |  | |  | |  |
| 15. | Discuss how the provisions of the Consumer Protection Act, 2019, promote fair trade practices and ensure consumer satisfaction in India. | | CO4 | | U | | 20 |
|  |  | |  | |  | |  |
| 16. | Evaluate the effectiveness of the Prevention of Money Laundering Act, 2002, in curbing financial crime in India, with reference to high-profile cases. | | CO5 | | E | | 20 |
|  |  | |  | |  | |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Recognise and apply the appropriate legal rules relating to the law of contracts. |
| **CO2** | Explain and apply the law relating to sale and transfer of goods. |
| **CO3** | Recognise the legal implications relating to the Factories Act, 1948. |
| **CO4** | Get acquainted with the provisions of Consumer Protection Act, 2019. |
| **CO5** | Comprehend and be familiar with the provisions relating to prevention of money laundering. |
| **CO6** | Apply the rules and provisions which regulate the business in promoting SDGs. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 10 | - | - | 20 | - | 32 |
| CO2 | 2 | 20 | - | 10 | - | - | 32 |
| CO3 | - | 12 | - | 20 | - | - | 32 |
| CO4 | 2 | 30 | - | - | - | - | 32 |
| CO5 | 2 | - | - | 10 | 20 | - | 32 |
| CO6 | - | 10 | - | - | - | - | 10 |
| **Total** | 8 | 82 | - | 40 | 40 | - | **170** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| **Course Code** | **23BC2009** | **Duration** | **3hrs** |
| **Course Title** | **ADVANCED ACCOUNTING** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define sacrificing ratio. | | CO1 | R | 2 |
| 2. | Draw the preform for a current account. | | CO2 | R | 2 |
| 3. | Define partnership. | | CO3 | R | 2 |
| 4. | Write a short note on guarantee of profit to the partner. | | CO4 | U | 2 |
| 5. | Write any two necessity of compulsory dissolution. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Solve the following illustrations.   1. A and B are partners in a firm sharing profits in the ratio of 5: 3. On 1st April, 2022, they admitted C as a partner. C brought ₹ 2,00,000 for his capital and ₹31,000 for 1/3rd share of goodwill premium. On C's admission, goodwill existed in the books of the firm at ₹ 48,000, Pass necessary Journal entries on C's admission. 2. X and Yare partners sharing profits in the ratio of 2: 3. On 1st April, 2022, they admit Z as partner for 1/4th share in profits. C brought ₹ 6,00,000 as his capital and ₹ 86,000 as premium for goodwill for his 1/4th share in the profits. New profit-sharing ratio of A, B and C is agreed to be 3:3:2. A and B withdraw the premium for goodwill. Pass the necessary Journal entries. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Explain the important methods of valuation of goodwill. | | CO2 | R | 10 |
| 8. | Give any 10 journal entries recorded for revaluation of assets and reassessment of liabilities. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain fluctuating capital method and draw the capital account proforma. | | CO4 | U | 10 |
| 10. | X and Y share profits and losses in the ratio of 4:1. From January 01, 2014 they admit Z into their firm who is to be given a share of 1/10 of the profits with a guaranteed minimum of Rs. 65,000. X and Y continue to share profits as before but agree to bear any deficiency on account of guarantee to Z in the ratio of 3:2 respectively. The profits of the firm for the year ending December 31, 2015 amounted to Rs. 6,20,000. Prepare Profit and Loss Appropriation Account. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain the different types of contract account. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Kapil and Vineet were partners sharing profits and losses in the ratio of 3:2. The following balances were extracted from the books of account for the year ended March 31, 2014.   |  |  |  | | --- | --- | --- | | **Particulars** | **Debit** | **Credit** | | Capitals  Kapil  Vineet | -  - | 60,000  50,000 | | Current accounts (on April 01, 2013)  Kapil  Vineet | -  - | 2,800  -  1,600 | | Drawings:  Kapil  Vineet | 12,000  8,000 | -  - | | Stock as on 1.4.2013 | 11,000 |  | | Purchases and Sales | 54,000 | 80,000 | | Returns | 2,000 | 1,500 | | Wages | 2,500 | - | | Salaries | 4,000 | - | | Printing and Stationery | 500 | - | | Bills receivables | 12,000 | - | | Bills payables | - | 2,000 | | Debtors and Creditors | 36,000 | 8,000 | | Discounts | 1,200 | 1,500 | | Rent and Rates | 800 | - | | Bad debts | 1,400 | - | | Insurance | 400 | - | | Postage and Telegrams | 300 | - | | Salesman’s commission | 3,400 | - | | Land and Building | 24,000 | - | | Plant and Machinery | 20,000 | - | | Furniture | 13,500 | - | | Overdraft | - | 2,000 | | Trade expenses | 400 | - | | Cash in hand | 500 | - | | Cash at bank | 1,500 | - | | **Total** | **2,09,400** | **2,09,400** |   Prepare the final accounts for the year ended March 31, 2014 firm taking into  consideration the following:  (a) Stock on March 31, 2014 was Rs. 18,000;  (b) Provision for doubtful debts is to be provided at 5% on debtors;  (c) Outstanding salaries were Rs. 1,000;  (d) Goods worth Rs. 8,000 were destroyed by fire on December 10, 2013. The  Insurance Company agreed to pay Rs. 7,000 in full settlement of the claim;  (e) Interest on capitals is allowed at 6% per annum and interest on drawings  is also charged at 6% per annum;  (f) Kapil is entitled to a Salary of Rs. 1,200 per annum;  (g) Write-off Land and buildings at 5%, Furniture at 10% and Plant and  Machinery at 15%. | CO1 | An | 20 |
| 13. |  | A and B shared profits in the ratio of 3:2. Their balance sheet as at 31st March, 2022 was as follows:  |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs** | **Assets** | **Rs** | | Creditors | 20,000 | Cash at bank | 8,000 | | Loan from A | 16,000 | Debtors | 40,000 | | General Reserve | 25,000 | Less: Provisions 1,800  Stock  Investment  Machinery  Land & Building  Loan to B | 38,200  54,800  20,000  40,000  1,00,000  10,000 | | Capitals:A 1,20,000B. 90,000 | 2,10,000 |  |  | |  | **2,71,000** |  | **2,71,000** |  Partners decide to dissolve the firm on the above date. Assets realized as follows: Stock ₹45,000; Machinery 20% less than book value, Debtors ₹35,000. Land and Buildings ₹30,000 more than the book value. A took over investments at an agreed value of ₹15,000. Creditors agreed to accept 5% less. Expenses of realization of assets amounted to ₹1,200. There was a typewriter in the firm, which was bought out of the firm's money, was not shown in the books of the firm. It is now sold for ₹5,000.Prepare Realization account, A’s loan account, Capital account, and Bank account. | CO2 | An | 20 |
| 14. |  | Pass Journal entries to record following transactions on the admission of Rahul, as a partner in the Journal of James and John:   1. The value of furniture is to be increased by ₹60,000. 2. The value of furniture is to be increased to ₹ 50,000 (Book value of furniture: ₹20,000). 3. The value of furniture is to be brought up to 120% of its value. (Book value of furniture: ₹50,000). 4. Stock is undervalued by 10% (Book value of stock: ₹ 18,000). 5. Stock is overvalued by 10% (Book value of stock: 22,000). 6. The market value of computers is₹25,000 (Book value of computers: ₹20,000). 7. Machinery is taken by James for₹80,000 (Book value of machinery: ₹ 60,000). 8. One-third of machinery is taken by John for ₹ 30,000 and balance is revalued at ₹ 57,600 (Book value of machinery: ₹ 72,000). 9. Out of the amount of insurance premium which was debited to Profit & Loss Account, ₹ 5,000 to be carried forward to next year as prepaid expenses. 10. Expenses on revaluation of ₹ 5,000 paid by James.   A debtor whose due of ₹ 14,000 were written off as bad debts last year, paid 10,000 in settlement. | CO3 | An | 20 |
| 15. |  | Shankar, Ganesh and Ram are partners sharing profit in the ratio of 2 : 2 : 1. Their Balance Sheet as on March 31, 2017 are as under:   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs** | **Assets** | **Rs** | | Sundry Creditors | 49,000 | Cash | 8,000 | | Employees’ Provident Fund | 4,000 | Debtors | 19,000 | | General Reserve | 14,500 | Stock | 42,000 | | Capital: |  | Machinery | 85,000 | | Shyam 80,000  Gagan 62,500  Ram 75,000 | 2,17,500 | Building | 1,22,000 | |  |  | Patents | 9,000 | |  | **2,85,000** |  | **2,85,000** |   As Ganesh got a very good break at an MNC, so he decided to retire on that date and it was decided that Shankar and Ram would share the future profits in the ratio of 5 : 3. Goodwill was valued at Rs. 90,000; Machinery at Rs. 88,000; Buildings at Rs. 2,52,000; stock at Rs. 30,000; and bad debts amounting to Rs. 1,550 were to be written off. Record journal entries in the books of the firm and prepare the Balance Sheet of the new firm. | CO4 | An | 20 |
| 16. | a. | Explain the significance of contract account. | CO6 | U | 10 |
|  | b. | Explain the significance of farm accounting. | CO6 | U | 10 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Be familiar with the fundamentals of partnership accounting. |
| **CO2** | Apply the accounting treatment of admission of a partner. |
| **CO3** | Comprehend and put into practice the accounting procedures for retirement and death of a partner. |
| **CO4** | Recognize and employ accounting methods for insolvency of a partner. |
| **CO5** | Get acquainted with various modes of dissolution of firm and accounting thereof. |
| **CO6** | Draw up the necessary accounts for construction contracts and farms. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | - | - | 30 | - | - | 32 |
| CO2 | 12 | - | - | 20 | - | - | 32 |
| CO3 | 2 | 10 | - | 20 | - | - | 32 |
| CO4 | - | 12 |  | 20 | - | - | 32 |
| CO5 | - | 2 | - | 10 | - | - | 12 |
| CO6 | 10 | 10 | - | - | - | - | 30 |
| Total | 26 | 34 | - | 100 | - | - | 170 |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| **Course Code** | **23BC2010** | **Duration** | **3hrs** |
| **Course Title** | **FINANCIAL REPORTING** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | **CO** | | **BL** | | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Outline the IASB standard-setting process. | CO1 | | R | | 2 |
| 2. | State the treatment of intangible assets in financial statements. | CO2 | | R | | 2 |
| 3. | Summarize any two concepts in lease accounting. | CO3 | | U | | 2 |
| 4. | Mention the purpose of the statement of changes in equity. | CO4 | | R | | 2 |
| 5. | Indicate the benefits of sustainability reporting for companies. | CO5 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Examine the attributes that make financial information relevant to stakeholders. | | CO1 | An | | 10 |
|  | **(OR)** | |  |  | |  |
| 7. | Compute the borrowing costs for a loan of ₹5,00,000 at an interest rate of 8% for the construction of a building over 2 years. Assume the following conditions:   1. The loan is drawn down in two installments: 50% on the first day of Year 1 and 50% on the first day of Year 2. 2. The construction of the building is completed in Year 2. 3. The company incurs additional borrowing costs of ₹20,000 in Year 1 for securing the loan. | | CO2 | A | | 10 |
| 8. | Apply principles for deferred income recognition with examples. | | CO3 | A | | 10 |
|  | **(OR)** | |  |  | |  |
| 9. | Illustrate the preparation of a Statement of Changes in Equity for a company with the following details:   1. Opening balance of ₹2,00,000. 2. Net profit for the year of ₹1,50,000. 3. The company issued ₹50,000 worth of new shares during the year. 4. The company repurchased shares for ₹30,000 during the year. 5. There are no dividends declared or paid. | | CO4 | A | | 10 |
| 10. | Discuss the necessity of sustainability reporting and its impact on corporate transparency. | | CO5 | U | | 10 |
|  | **(OR)** | |  |  | |  |
| 11. | Assess how sustainability reporting under the Global Reporting Initiative (GRI) standards can enhance stakeholder trust. | | CO6 | An | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | Evaluate the need for a regulatory framework in financial reporting and its impact on comparability. | | CO1 | | E | 20 |
|  |  | |  | |  |  |
| 13. | Analyze fair value measurement using a scenario where the fair value of an asset declines from ₹10,00,000 to ₹8,50,000 over the fiscal year. Additionally, consider the following:   1. The asset is subject to an annual impairment test at the end of the fiscal year. 2. The company has incurred additional costs related to the asset of ₹1,00,000 during the year for maintenance and upgrades that were intended to enhance its value. 3. The asset was purchased for ₹12,00,000 three years ago. | | CO2 | | An | 20 |
|  |  | |  | |  |  |
| 14. | Differentiate the revenue recognition criteria for service contracts under IFRS 15. | | CO3 | | An | 20 |
|  |  | |  | |  |  |
| 15. | Prepare a consolidated financial statement for a parent company and its subsidiary given the following details:   1. Parent company revenue: ₹10,00,000 2. Subsidiary revenue: ₹5,00,000 3. Inter-company sales of ₹1,50,000 from the parent to the subsidiary that remains unsold at year-end. 4. Parent company total expenses: ₹7,00,000 5. Subsidiary total expenses: ₹3,00,000 6. Non-controlling interest in the subsidiary is 20%. 7. The parent company owns 80% of the subsidiary. | | CO4 | | A | 20 |
|  |  | |  | |  |  |
| 16. | Justify the importance of sustainability reporting under GRI standards in today’s global economy. | | CO5 | | E | 20 |
|  |  | |  | |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Assess 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 contracts with customers and in accounting for leasing activities. |
| **CO4** | Apply the requirements of relevant IFRS Standards to the issue of various financial instruments. |
| **CO5** | Employ IFRS standards in preparing financial statements of a single entity as well as a group. |
| **CO6** | Recognize the necessity for sustainability reporting. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | - | - | 10 | 20 | - | 32 |
| CO2 | 2 | - | 10 | 20 | - | - | 32 |
| CO3 | - | 2 | 10 | 20 | - | - | 32 |
| CO4 | 2 | - | 30 | - | - | - | 32 |
| CO5 | - | 12 | - | - | 20 | - | 32 |
| CO6 | - | - | - | 10 | - | - | 10 |
| **Total** | **6** | **14** | **50** | **60** | **40** | **-** | **170** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **23BC2011** | **Duration** | **3hrs** |
| **Course Title** | **BUSINESS RESEARCH METHODS** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | What are the features of business research? | CO1 | R | 2 |
| 2. | Mention two applications of business research in marketing. | CO2 | U | 2 |
| 3. | Define research design. | CO3 | R | 2 |
| 4. | What are primary and secondary data? | CO4 | U | 2 |
| 5. | List two characteristics of an effective research report. | CO6 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Analyze the importance of business research in decision-making. | CO1 | An | 10 |
|  | **(OR)** |  |  |  |
| 7. | Explain the significance of a well-defined research problem in business research. | CO2 | U | 10 |
| 8. | Compare qualitative and quantitative research designs. | CO3 | An | 10 |
|  | **(OR)** |  |  |  |
| 9. | Compare the different tools of data collection in quantitative research. | CO4 | An | 10 |
| 10. | Explain the statistical techniques used in business research for analyzing data. | CO5 | A | 10 |
|  | **(OR)** |  |  |  |
| 11. | Explain the role of plagiarism in research and how it can be avoided. | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | Define business research and discuss its significance and scope in today's globalized business environment. | CO1 | U | 20 |
|  |  |  |  |  |
| 13. | Develop a research design to study customer satisfaction for a new product in the market, Justify the chosen research design. | CO2 | A | 20 |
|  |  |  |  |  |
| 14. | Analyze the importance of sampling in business research and describe the various sampling methods along with their advantages. | CO4 | An | 20 |
|  |  |  |  |  |
| 15. | Describe the steps of data processing, including editing, coding, and data entry. Discuss how errors in these steps can impact data analysis and the interpretation of results. | CO5 | A | 20 |
|  |  |  |  |  |
| 16. | Formulate the ethical considerations to keep in mind when writing a research report and explain the importance of conducting plagiarism checks and outline steps to maintain originality and uphold academic integrity in your work. | CO6 | C | 20 |
|  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Assess the core concepts in business research and its types. |
| **CO2** | Apply the application and importance of business research. |
| **CO3** | Identify the research process. |
| **CO4** | Compare and employ the various methods of data collection techniques. |
| **CO5** | Apply basic statistical methods in analyzing the data. |
| **CO6** | Create an independent research report on the Sustainable Development Goals (SDG). |

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

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **23BC2012** | **Duration** | **3hrs** |
| **Course Name** | **BLOCK CHAIN AND CRYPTO CURRENCY FUNDAMENTALS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | **CO** | **BL** | | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Mention any two attributes of multi-sig wallets in cryptocurrency security. | CO1 | R | | 2 |
| 2. | Outline the concept of blockchain provenance in the supply chain. | CO2 | U | | 2 |
| 3. | Summarize the difference between stable coins and privacy coins. | CO3 | U | | 2 |
| 4. | Identify general classifications within the cryptocurrency taxonomy. | CO4 | R | | 2 |
| 5. | Write a note on the concept of process control in blockchain applications. | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Discuss the significance of cryptocurrency custody and control for security. | CO1 | U | | 10 |
|  | **(OR)** |  |  | |  |
| 7. | Assess the non-financial benefits and risks of decentralized blockchain storage. | CO2 | E | | 10 |
| 8. | Differentiate between transaction throughput and transaction confirmations in blockchain networks. | CO3 | An | | 10 |
|  | **(OR)** |  |  | |  |
| 9. | Evaluate the impact of exchange types on the value of cryptocurrencies in the market. | CO4 | E | | 10 |
| 10. | Analyze how technical controls within blockchain systems affect data integrity and security. | CO5 | An | | 10 |
|  | **(OR)** |  |  | |  |
| 11. | Examine the role of blockchain growth in promoting interdependence across different sectors and technological domains. | CO6 | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | Illustrate strategies to enhance the security of cryptocurrency storage using multi-sig wallets. | CO1 | | An | 20 |
|  |  |  | |  |  |
| 13. | Discuss the relationship between governance mechanisms and regulatory standards in blockchain applications. | CO2 | | U | 20 |
|  |  |  | |  |  |
| 14. | Critically assess the role of smart contracts compared to traditional contracts in blockchain. | CO3 | | E | 20 |
|  |  |  | |  |  |
| 15. | Prepare a taxonomy framework for categorizing cryptocurrencies based on use cases and market segments. | CO4 | | A | 20 |
|  |  |  | |  |  |
| 16. | Evaluate the impact of blockchain technology on organizational control and process integrity. | CO5 | | E | 20 |
|  |  |  | |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Recognize the evolution of block chain technology. |
| **CO2** | Identify the fundamental characteristics of bitcoin and block chain. |
| **CO3** | Evaluate the types of cryptocurrency exchanges and its taxonomy. |
| **CO4** | Assess the benefits, values, opportunities, risks, and challenges in Cryptocurrency. |
| **CO5** | Apply block chain trends through various technical analysis. |
| **CO6** | Analyze the growth of block chain technology and swing towards block chain Interdependence. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 10 | - | 20 | - | - | 32 |
| CO2 | - | 22 | - | - | 10 | - | 32 |
| CO3 | - | 2 | - | 10 | 20 | - | 32 |
| CO4 | 2 | - | 20 | - | 10 | - | 32 |
| CO5 | - | 2 | - | 10 | 20 | - | 32 |
| CO6 | - | 10 | - | - | - | - | 10 |
| **Total** | **4** | **46** | **20** | **40** | **60** | **-** | **170** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| --- | --- | --- | --- |
| **Course Code** | **24BC3005** | **Duration** | **3hrs** |
| **Course Title** | **ARTIFICIAL INTELLIGENCE IN BUSINESS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (4 X 20 = 80 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. |  | Define artificial intelligence and machine learning. How do they differ? | CO1 | R | 20 |
|  |  | **(OR)** |  |  |  |
| 2. |  | Explain the differences between lists, tuples, sets, and dictionaries in Python. When would you use each? | CO1 | U | 20 |
|  |  |  |  |  |  |
| 3. |  | Evaluate the importance of comments in Python programming. How do they affect code readability and maintenance? | CO2 | E | 20 |
|  |  | **(OR)** |  |  |  |
| 4. |  | Apply heuristic search strategies to solve a specific problem. Explain your reasoning process. | CO2 | Ap | 20 |
|  |  |  |  |  |  |
| 5. |  | Design a framework for a decision-making system that incorporates learning from examples and reinforcement learning. | CO3 | C | 20 |
|  |  | **(OR)** |  |  |  |
| 6. |  | Discuss the design principles of a pattern recognition system. What factors should be considered? | CO3 | U | 20 |
|  |  |  |  |  |  |
| 7. |  | Assess the impact of principal component analysis (PCA) in dimensionality reduction for pattern recognition. | CO4 | E | 20 |
|  |  | **(OR)** |  |  |  |
| 8. |  | Compare and contrast the various machine learning frameworks used for building systems. What are the strengths and weaknesses of each? | CO5 | An | 20 |
| **COMPULSORY QUESTION** | | | | | |
| 9. |  | Create a Python module that performs basic file input/output operations. Describe its functionality and potential use cases. | CO6 | C | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Demonstrate an understanding of Artificial Intelligence, Machine Learning and thus provide examples of applications across industry sectors. |
| CO2 | Apply hands-on practice with python basics, Numpy and Pandas |
| CO3 | Effectively build models using scikit-learn |
| CO4 | Solve the problem by applying different problem solving agents |
| CO5 | Plan and making decision by applying machine learning technique |
| CO6 | Design principles of pattern recognition system |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 20 | 20 | - | - | - | - | 40 |
| CO2 | - | - | 20 | - | 20 | - | 40 |
| CO3 | - | 20 | - | - | - | 20 | 40 |
| CO4 | - | - | - | - | 20 | - | 20 |
| CO5 | - | - | - | 20 | - | - | 20 |
| CO6 | - | - | - | - | - | 20 | 20 |
| Total | 20 | 40 | 20 | 20 | 40 | 40 | **180** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| **Course Code** | **24BC3007** | **Duration** | **3hrs** |
| **Course Title** | **CUSTOMER RELATIONSHIP MANAGEMENT** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (4 X 20 = 80 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | a. | Analyze the concept of relationship marketing and its importance in value creation and customer satisfaction. | CO1 | An | 10 |
|  | b. | Discuss the strategic framework of CRM and its core components for building customer relationships. | CO1 | U | 10 |
|  |  | **(OR)** |  |  |  |
| 2. | a. | Discuss different types of CRM (including e-CRM) and explain how they address customer touch points. | CO2 | U | 10 |
|  | b. | Analyze the stages of the CRM loyalty ladder and its role in building strong customer relationships. | CO2 | An | 10 |
|  |  |  |  |  |  |
| 3. | a. | Analyze the strategies for managing customer retention and reasons for customer switching. | CO3 | An | 10 |
|  | b. | Explain customer recall management and the strategies to ensure high customer retention. | CO3 | U | 10 |
|  |  | **(OR)** |  |  |  |
| 4. | a. | Assess the strategic use of customer profitability as a management tool and its impact on business value. | CO4 | E | 10 |
|  | b. | Compare the role of customer profitability with customer lifetime value in improving CRM effectiveness. | CO4 | An | 10 |
|  |  |  |  |  |  |
| 5. | a. | Discuss the role of customer satisfaction and customer perception in successful CRM implementation. | CO5 | U | 10 |
|  | b. | Identify the key challenges of CRM implementation and evaluate the ways to address them. | CO5 | E | 10 |
|  |  | **(OR)** |  |  |  |
| 6. | a. | Analyze the importance of employee organization relationships in promoting CRM practices. | CO6 | An | 10 |
|  | b. | Examine the impact of customer orientation on CRM and assess its importance in building customer loyalty. | CO6 | R | 10 |
|  |  |  |  |  |  |
| 7. |  | Explain the essentials of a customer-centric organizational structure and its role in fostering strong employee-customer relationships. | CO6 | U | 20 |
|  |  | **(OR)** |  |  |  |
| 8. |  | Evaluate the importance of customer loyalty programs and their impact on customer retention. | CO2 | E | 20 |
| **COMPULSORY QUESTION** | | | | | |
| 9. |  | Explain the shift from product focus to customer focus and its impact on CRM in modern business. | CO1 | U | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Assess the fundamentals of CRM and its role in marketing. |
| CO2 | Identify different stages of CRM and customer retention techniques. |
| CO3 | Apply IT l applications in CRM RPA in customer development processes. |
| CO4 | Analyze the latest developments in CRM to Customer Profitability Management. |
| CO5 | Recognize the importance of CRM implementation and its challenges. |
| CO6 | Establish Customer Centric Organizational Structure, Employee Organization Relationship, Employee Customer Orientation. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | - | 30 | - | 10 | - | - | 40 |
| CO2 | - | 10 | - | 10 | 20 | - | 40 |
| CO3 | - | 10 | - | 10 | - | - | 20 |
| CO4 | - |  | - | 10 | 10 | - | 20 |
| CO5 | - | 10 | - |  | 10 | - | 20 |
| CO6 | 10 | 20 | - | 10 | - | - | 40 |
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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| --- | --- | --- | --- |
| **Course Code** | **24BC3008** | **Duration** | **3hrs** |
| **Course Title** | **DIGITAL MARKETING FOR RESEARCH** | **Max. Marks** | **100** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | **CO** | **BL** | | **M** | |
| **PART – A (4 X 20 = 80 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 1. | Discuss the significance of understanding consumer behavior in the digital age and its impact on creating effective digital marketing strategies. | CO1 | U | | 20 | |
|  | **(OR)** |  |  | |  | |
| 2. | Analyze the importance of strategic planning and integrated communication in digital marketing campaigns. | CO1 | An | | 20 | |
|  |  |  |  | |  | |
| 3. | Evaluate the role of advanced SEO techniques, including local SEO and voice search optimization, in enhancing a brand’s online visibility. | CO2 | E | | 20 | |
|  | **(OR)** |  |  | |  | |
| 4. | Explain the impact of paid search advertising and social media advertising on digital marketing effectiveness. | CO2 | U | | 20 | |
|  |  |  |  | |  | |
| 5. | Discuss the role of advanced email marketing strategies, including automation workflows, segmentation, and A/B testing, in enhancing email marketing effectiveness. | CO3 | U | | 20 | |
|  | **(OR)** |  |  | |  | |
| 6. | Analyze the impact of emerging technologies such as AI, AR/VR, and predictive analytics on the future of digital marketing. | CO4 | An | | 20 | |
|  |  |  |  | |  | |
| 7. | Evaluate the role of influencer marketing in social media campaigns. | CO5 | E | | 20 | |
|  | **(OR)** |  |  | |  | |
| 8. | Discuss the key components of advanced social media strategy development, focusing on content planning, audience engagement, and community management. | CO6 | U | | 20 | |
| **COMPULSORY QUESTION** | | | | | | |
| 9. | Explain the role of web analytics tools in data-driven decision-making for digital marketing. | CO4 | | U | | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Gain insights on advanced theories, concepts, and trends in digital marketing. |
| CO2 | Analyze digital consumer behavior and apply insights to marketing strategies. |
| CO3 | Develop integrated digital marketing plans aligned with organizational goals and target audience preferences. |
| CO4 | Utilize data analytics tools and metrics to measure and optimize digital marketing performance. |
| CO5 | Implement advanced techniques in search engine optimization (SEO), search engine marketing (SEM), social media marketing (SMM), email marketing, content marketing, and influencer marketing. |
| CO6 | Apply emerging technologies and trends to enhance digital marketing effectiveness |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | - | 20 | - | 20 | - | - | 40 |
| CO2 | - | 20 | - | - | 20 | - | 40 |
| CO3 | - | 20 | - | - | - | - | 20 |
| CO4 | - | 20 | - | 20 | - | - | 40 |
| CO5 | - | - | - | - | 20 | - | 20 |
| CO6 | - | 20 | - | - | - | - | 20 |
| **Total** | - | 100 | - | 40 | 40 | - | **180** |

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**END SEMESTER EXAMINATION – NOV / DEC 2024**

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| --- | --- | --- | --- |
| **Course Code** | **24BC3019** | **Duration** | **3hrs** |
| **Course Title** | **MODERN MARKETING MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (4 X 20 = 80 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | a. | Explain the core concepts of marketing and its importance in business and society. | CO1 | U | 10 |
|  | b. | Describe the elements of the marketing mix and its significance in achieving business goals. | CO1 | U | 10 |
|  |  | **(OR)** |  |  |  |
| 2. | a. | Identify the seven Ps of the services marketing mix and explain their roles in service quality. | CO2 | R | 10 |
|  | b. | Compare the marketing strategies for financial services versus hospitality services. | CO2 | An | 10 |
|  |  |  |  |  |  |
| 3. | a. | Define rural marketing and discuss the unique challenges it faces compared to urban markets. | CO3 | R | 10 |
|  | b. | Develop a pricing policy for a rural market product. | CO3 | C | 10 |
|  |  | **(OR)** |  |  |  |
| 4. | a. | Describe the classification of industrial products with examples. | CO4 | U | 10 |
|  | b. | Formulate a channel strategy for a new industrial product targeting specific sectors. | CO4 | C | 10 |
|  |  |  |  |  |  |
| 5. | a. | Explain the differences between product retailing and service retailing with examples. | CO5 | An | 10 |
|  | b. | Assess the impact of logistics and supply chain management on retail success. | CO5 | E | 10 |
|  |  | **(OR)** |  |  |  |
| 6. | a. | Define international marketing and discuss its importance for economic growth. | CO6 | R | 10 |
|  | b. | Describe the export procedure and documentation process required for international trade. | CO6 | U | 10 |
|  |  |  |  |  |  |
| 7. |  | Identify and explain the key challenges faced by Indian exports in the global market. | CO6 | An | 20 |
|  |  | **(OR)** |  |  |  |
| 8. |  | Illustrate the factors affecting consumer buying behavior with examples. | CO6 | An | 20 |
| **COMPULSORY QUESTION** | | | | | |
| 9. |  | Predict future trends in international marketing and suggest strategies for competitive advantage. | CO6 | E | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Understand the core concepts of marketing management and the role of marketing in business and society. |
| CO2 | Perform market analysis and identify the best service marketing mix. |
| CO3 | Determine pricing strategies for rural marketing. |
| CO4 | Formulate the channel strategies for industrial products. |
| CO5 | Analyze the challenges and apply the effective strategies in E-Retailing |
| CO6 | Designing competitive strategies for Leaders and identify Future trends of International Marketing. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | - | 20 | - | - | - | - | 20 |
| CO2 | 10 | - | - | 10 | - | - | 20 |
| CO3 | 10 | - | - | - | - | 10 | 20 |
| CO4 | - | 10 | - | - | - | 10 | 20 |
| CO5 | - | - | - | 10 | 10 | - | 20 |
| CO6 | 30 | 10 | - | 20 | 20 | - | 80 |
|  | | | | | | | **180** |