UG Program (4 Years Honors)
CBCS- 2020-21

B. Com
GENERAL

Syllabus and Model Question Papers

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1. Resolutions of the Board of Studies:

Meeting held on:22/01/2021Time: 10.00 Am

At: NTR Convention Centre, Adikavi Nannaya University Campus, Rajamahendravaram

Agenda: As per the directions and guidelines/modalities issued by the APSCHE for revising the curriculum framework and updating the syllabus as out-come based B. Com programme to be effect from 2020-21 academic year under CBCS for implementing in all affiliated colleges of AKNU

Members present:

Dr. N. Udaya Bhaskar	Chairman, Dept. of Commerce and Management Studies, Adikavi Nannaya University, Rajamahednravaram, East Godavari District
Dr.J.Sanath Kumar	Member, RRDS Govt Degree College, Bhimavaram, West Godavari District
Dr. Kopparthi Ammaji	Member, BGBS Women's College, Narsapur, West Godavari District
Dr. K. Ratna Manikyam	, Member, Dept. of Commerce, Govt. College (A), Rajahmundry
Dr. M. Ramesh	Member, Dept. of Commerce and Management, Adikavi Nannaya University, Rajamahednravaram, East Godavari District

Resolutions: The B.COM board of Studies for B. Com (General) is resolved the following implementation subject to approval.

1. Adoption of revised-common programme structure and updating course-wise syllabi as per the guidelines issued by APSCHE.

2. Adoption of regulations on scheme of examination and marks/grading system of the University B.COM programme.

3. Preparation of Model question Courses in prescribed format.

4. Eligibility of student for joining the course.

5. List of Course-setters/Course evaluators with phone, email id in the prescribed format.

DETAILS OF COURSES TITLES AND CREDITS

Sem	Course No	Course Name	Course Type (T/P/L)	Hrs/Week Commerce:5	Credits Commerce:4	Max. Marks Count/Internal/ Mid Assessment	Max. Marks Sem- End Exam
I	1A	Fundamentals of Accounting	T	5	4	25	75
	1B	Business Organization and Management	T	5	4	25	75
	1C	Business Environment	T	5	4	25	75
II	2A	Financial Accounting	T	5	4	25	75
	2B	Business Economics	T	5	4	25	75
	2C	Banking Theory & Practice	T	5	4	25	75
III	3A	Advanced Accounting	T	5	4	25	75
	3B	Business Statistics	T	5	4	25	75
	3C	Marketing	T	5	4	25	75
IV	4A	Corporate Accounting	T	5	4	25	75
	4B	Cost and Management Accounting	T	5	4	25	75
	4C	Income Tax	T	5	4	25	75
	4D	Business Laws	T	5	4	25	75
	4E	Auditing	T	5	4	25	75
	4F	Goods and Service Tax	T	5	4	25	75

Note: * Course Type Code : T-Theory, L - Lab, P: Problem solving

a) **Proposed combination subjects:** Accounting and Commerce.

b) **Student eligibility for joining in the course**: 10+2 (any discipline), Open Inter School and its equivalent.

c) **Faculty eligibility for teaching the course**: Passed Post Graduation Degree with relevant specialization and also having higher qualification like SET/NET/Ph. D.

d) List of Proposed Skill enhancement courses with syllabus, if any.

e) Any newly proposed Skill development/Life skill courses with draft syllabus and required resources.

f) Required instruments/software/ computers for the course (Lab/Practical course-wise required i.e., for a batch of 15 students).

g) List of Suitable levels of positions eligible in the Govt/Pvt organizations . Suitable levels of positions for these graduates either in industry/govt organization like., technical assistants/ scientists/ school teachers., clearly define them, with reliable justification.

S.No.	Position	Company/ Govt organization	Remarks	Additional skills required, if any
01	Accountant	Any Govt./Private Organization		
02	Supporting Staff	Any Govt./Private Organization		
03	Clerk	Banking Industry		
04	Entrepreneur	Own Business		

h) List of Govt. organizations / Pvt companies for employment opportunities or internships or projects.

S.No	Position	Company/ Govt organization	Remarks	Additional skills required, if any
01	Service Industry	Junior Assistant/Senior Assistant/LDC/UDC/Clerck		
02	Manufacturing Industry	Accountant/Cashier/Clerck		
03	Hotel Industry	Accountant/Cashier		
04	Banking Sector	Cashier/Asst. Cader/Clerical		

i) Any specific instructions to the teacher /Course setters/Exam-Chief Superintendent.

3. Program objectives, outcomes, co-curricular and assessment methods.

B. Com	General

1. Aim and objectives of B. Com program:
   The B. Com programme aims to make the students employable and self employment oriented (Self employable). It aims to make the students learn the writing and interpretation of books of accounts, be conversant with the financial and economic environment and acquire the management skills required to manage the business.

2. Learning outcomes of B. Com:
   ❖ This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.
   ❖ After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.
   ❖ Capability of the students to make decisions at personal & professional level will increase after completion of this course. Students can independently start up their own Business.
   ❖ Students can get thoroB.Comh knowledge of finance and commerce.

❖ The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

3. Recommended Skill enhancement courses: (Titles of the courses given below and details of the syllabus for 4 credits (i.e., 2 units for theory and Lab/Practical) for 5 hrs class-cum-lab work.

4. Recommended Co-curricular activities:(Co-curricular Activities should not promote copying from text book or from others' work and shall encourage self/independent and group learning)

   A. Measurable:
   1. Assignments on:
   2. Student seminars (Individual presentation of Courses) on topics relating to:
   3. Quiz Programmes on:
   4. Individual Field Studies/projects:
   5. Group discussion on:
   6. Group/Team Projects on:

   B General
   1. Collection of news reports and maintaining a record of Course-cuttings relating to topics covered in syllabus .
   2. Group Discussions on: Subject related matters.
   3. Watching TV discussions and preparing summary points recording personal observations etc., under guidance from the Lecturers.
   4. Any similar activities with imaginative thinking.

5. Recommended Continuous Assessment methods:

   Some of the following sB.Comgested assessment methodologies could be adopted;
   1. The oral and written examinations (Scheduled and surprise tests).
   2. Closed-book and open-book tests.
   3. Coding exercises.
   4. Practical assignments and laboratory reports.
   5. Observation of practical skills.
   6. Individual and group project reports.
   7. Efficient delivery using seminar presentations.
   8. Viva voce interviews.
   9. Computerized adaptive testing, literature surveys and evaluations.
   10. Peers and self-assessment, outputs form individual and collaborative work.

4.Details of course-wise Syllabus:

DETAILS OF COURSE WISE SYLLABUS

B.Com	Semester: I	Credits: 4
Course: 1A	**FUNDAMENTALS OF ACCOUNTING**	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will able to
- Identify transactions and events that need to be recorded in the books of accounts.
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organisations.

UNIT I:
Introduction : Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – BookKeeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

UNIT II:
Subsidiary Books: Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems).

UNIT III:
Trial Balance and Rectification of Errors: Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)

UNIT IV:
Bank Reconciliation Statement: Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favourable and Unfavourable Balance (including Problems).

UNIT V:
Final Accounts: Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems).

TEXT BOOKS:
1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications.
2. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications.
3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications.
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.
7. V.K.Goyal, Financial Accounting, Excel Books **.**
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications.
9. Prof EChandraiah : Financial Accounting Seven Hills International Publishers.

SB.Comgested Co-Curricular Activities:

- Bridge Course for Non-commerce Students.
- Practice of Terminology of Accounting .
- Quiz, Word Scramble.
- Co-operative learning.
- Seminar.
- Co-operative learning .
- Problem Solving Exercises.
- Matching, Mismatch.
- Creation of Trial Balance.
- Visit a firm (Individual and Group).
- Survey on sole proprietorship and prepare final accounts of concern.
- Group Discussions on problems relating to topics covered in syllabus.
- Examinations (Scheduled and surprise tests).
- Any similar activities with imaginative thinking beyond the prescribed syllabus.

ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM
B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: I
GENERAL
Course 1A: Fundamentals of Accounting

Time: 3Hrs.   Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**
1. Bookkeeping.
2. Petty Cash Book.
3. Suspense Account.
4. Need for Bank Reconciliation.
5. Trading Account.
6. Accounting Cycle.
7. Journal Proper.
8. Trial Balance .

Section-B

Answer **FIVE** questions   **5X10=50M**

9. a). What are the advantages and limitations of Double Entry System?

(OR)

b). Briefly explain accounting concepts and conventions.

10. a) Explain various types of subsidiary books.

(OR)

b) Prepare Triple Column Cash Book from the following information of Koushik.
1st March 2020
   1. Cash in hand Rs.1532 and balance at bank Rs.18500.
   2. Received from Salman Rs.590 and allowed him discount Rs.10.
   3. Paid salaries for the month of February Rs.200.
   4. Purchased merchandise payment made by cheque Rs.3200.
   8. Paid Bilal & Co by cheque Rs.800 discount received Rs.20.
   10. Withdrew from bank for office use Rs.400. paid rent in cash Rs.300.
   14. Deposited into bank Rs.500.
   15. Cash sales Rs.2460.
   18. Purchased a motor car for Rs.6500 payment made by cheque.
   23. Received a cheque from Salman for Rs.391 discount Rs.9.
   25. Paid wages Rs.350.
   28. Salman cheque paid into bank.
   29. Paid general expenses Rs.360.
   31. Bank informed that Salman's cheque has been dishonored.
   31. Cash sales Rs.6440.

11. a) Briefly explain the advantages and limitations of trial balance

(OR)

b).Define Error. Briefly explain various types of erros.

12. a) Write the reasons for difference between pass book and cash book for bank reconciliation.

(OR)

(b) From the following particulars, prepare a Bank Reconciliation Statement for M/s Ramesh Traders as at 31st December, 2020.
   i.   Bank Balance as per cash book 8,000

ii. Two cheques were issued for 18,000 and 12,000 respectively, of which the cheque for 12,000 was presented on 4rd January next year.
iii. Cheque for 6,000 deposited on 25th was collected and credited by the bank on 4th January.
iv. Dividends collected by the bank 1,800 not recorded in the cash book.
v. Information relating to 4,600 deposit made by a debtor directly into the bank account has not yet been received.
vi. Bank charges 750 have been debited to the account by the bank on 31st December.

13. a) Distinguish between Profit and Loss Account and Balance Sheet.

(OR)

b) From the following Trial Balance of Ramesh as on 31st March 2020, prepare Trading and Profit and Loss account and Balance sheet taking into account the adjustments.

Trial Balance

Debit Balances Rs.
Purchases 2,00,000
Salaries 10,000
Rent 7,500
Insurance premium 1,500 .
Drawings 50,000
Machinery 1,40,000
Cash at bank 22,500
Computers 1,25,000
Furniture 50,000
Cash 10,000 O
pening Stock 26,000
Sundry debtors 12,500

Credit Balances Rs.
Capital 3,00,000
Sales 2,50,000
Creditors 1,05,000

Adjustments:
1. Closing stock as on 31.3.2015 Rs. 39,000
2. Rent outstanding Rs. 1,000
3. Provide interest on capital @ 10% and on Drawings @ 8%.
4. Depreciation on Machinery @10% and Furniture @ 5%

B.Com	Semester: I	Credits: 4
Course: 1B	**BUSINESS ORGANIZATION AND MANAGEMENT**	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will be able to:

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

UNIT I:
Introduction Concepts of Business, Trade, Industry and Commerce: Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organisation.

UNIT II:
Forms of Business Organizations: Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company.

UNIT III:
Company Incorporation: Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus.

UNIT IV:
Management: Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management.

UNIT V:
Functions of Management: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demits of Planning - Principles of Organisation – Line and staff of Organisation.

REFERENCE BOOKS:

1. Industrial Organization and Management,C.B.Guptha, Sultan Chand.

2. Business Organization - C.D.Balaji and G. Prasad, Margham Publications, Chennai.

3. Business Organization -R.K.Sharma and Shashi K Gupta, Kalyani Publications.

4. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers

5. Business Organization & Management: C.R. Basu, Tata McGraw Hill

6. Business Organization & Management: M.C. Shukla S. Chand,

7. Business Organisation and Management, Dr.NeeruVasishth, Tax Mann Publications.

8. Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers, Hyderabad .

SB.Comgested Co-Curricular Activities:

- ❖ Book Reading
- ❖ Student Seminars, Debates
- ❖ Quiz Programmes
- ❖ Assignments
- ❖ Co-operative learning
- ❖ Individual / Group Field Studies
- ❖ Group Discussions on problems relating to topics covered by syllabus
- ❖ Collecting prospectus of different companies throB.Comh media
- ❖ Collection of news reports and maintaining a record of Course-cuttings relating to topics covered in

    syllabus
- ❖ Talk on current affairs about business, industry etc.
- ❖ Simple project work on development of Certificate of Incorporation, Prospectus and Certificate of

    commencement of business
- ❖ Biography of well-known management thinkers and managers of gigantic companies
- ❖ Examinations (Scheduled and surprise tests).

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: I
GENERAL
Course1B: Business Organization And Management

Time: 3Hrs.   Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**
1. Industry
2. Public Sector Enterprises
3. Prospectus
4. Administration
5. Organization
6. Commerce
7. MNCs
8. Line and Staff

Section-B

Answer **FIVE** questions   **5X10=50M**

9 a) Define Trade. Briefly explain classification of trade.
(OR)
b) Define Business. What are the features and functions of Business.

10 a) What are the merits and demerits of Sole Proprietorship.?
(OR)
b) Distinguish between Private Limited Company and Public Limited Company.

11 a) Define Memorandum of Association. Explain its clauses.
(OR)
b) Briefly explain Articles of Association and its contents.

12 a) Explain the functions of Management.
(OR)
b) Explain Fayol's 14 Principles of Management.

13 a) Briefly explain merits and demerits of Planning.
(OR)
b) What are the steps involved in Planning?

B.Com	Semester: I	Credits: 4
Course: 1C	**BUSINESS ENVIRONMENT**	Hrs/Wk: 5

Learning Outcomes:
  At the end of the course, the student will able to:
- Understand the concept of business environment.
- Define Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies.
- Critically examine the recent developments in economic and business policies of the Government.
- Evaluate and judge the best business policies in Indian business environment.
- Develop the new ideas for creating good business environment.

 UNIT I:
Overview of Business Environment: Business Environment – Meaning – Characteristics – Scope - Macro and Micro Dimensions of Business Environment - Environmental Analysis.

UNIT II:
Economic Environment: Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans.

UNIT III:
Economic Policies: Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI

UNIT IV:
Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

UNIT V:
Global Environment : Globalization – Meaning – Role of WTO – WTO Functions - IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalisation.

SB.COMGESTED READINGS:
   1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House.
   2. Francis Cherunilam : Business Environment, Himalaya Publishing House .
   3. Dr S Sankaran: : Business Environment, Margham Publications.
   4. S.K. Mishra and V.K. Puri : Economic Environment of Business, HPH.
   5. Rosy Joshi and Sangam Kapoor : Business Environment, Kalyanai Publications.
   6. A C Fernando: Business Environment, Pearson.
   7. Dr V Murali Krishna, Business Environment, Spectrum Publications.
   8. Namitha Gopal, Business Environment, McGraw Hill.

SB.Comgested Co-Curricular Activities:
- Seminar on overview of business environment.
- Debate on micro v/s macro dimensions of business environment.
- Co-operative learning.
- Seminar on Monetary policies of RBI.
- Debate on social, political and legal environment.
- Group Discussions on Global environment and its impact on business.
- To learn about NITI Ayog and National Development Council.
- Seminars on Economic policies like New Industrial policy, Fiscal policy etc.
- Reports on WTO, BRICS, SAARC etc.
- Examinations (Scheduled and surprise tests) on all units

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: I
GENERAL
Course 1C: Business Environment

Time: 3Hrs.   Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.   5X5=25M

1. Environment Analysis.
2. Structure of Economy.
3. Fiscal Policy.
4. GST.
5. Trade Blocks.
6. NITI Ayog.
7. Competition Law.
8. Economic Policy.

SECTION- B

Answer **FIVE** questions   5X10=50M

9. a) Define Business Environment. What factors influencing business environment?
   (OR)
   b) Describe the components and significance of business environment.

10. a) What do you mean by Economic Planning? Explain brief view of Five-Year Plans.
    (OR)
    b) Briefly explain the economic policies and planning the economic conditions.

11. a) Define Industrial Policy. Explain Industrial Policy 1991.
    (OR)
    b) What are the importance and regulations of New Economic Policy?

12. a) What are the social, political factors influencing Business Environment?
    (OR)
    b) Briefly explain the concept and objectives of social responsibility of business towards stakeholders.

13. a) Briefly explain the role of SAARC and BRICS in Globalization.
    (OR)
    b) What are the objectives, functions and organization structure of WTO?

B.Com	Semester: II	Credits: 4
Course: 2A	**FINANCIAL ACCOUNTING**	Hrs/Wk: 5

Learning Outcomes:

At the end of the course the student will able to:

- Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- Analyze the accounting process and preparation of accounts in consignment and joint venture.
- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

UNIT I:
Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (including Problems).

UNIT II:
Provisions and Reserves: Meaning – Provision vs. Reserve – Preparation of Bad Debts Account – Provision for Bad and Doubtful Debts – Provision for Discount on Debtors– Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

UNIT III:
Bills of Exchange: Meaning of Bill – Features of Bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (including Problems).

UNIT IV:
Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

UNIT V:
Joint Venture Accounts: JointVenture - Features - Difference between Joint- Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

REFERENCE BOOKS:
1. Ranganatham G and Venkataramanaiah, **Financial Accounting-II,** S Chand Publications, New Delhi.
2. T. S. Reddy and A. Murthy - **Financial Accounting**, Margham Publications.
3. R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand.
4. SN Maheswari and SK Maheswari – **Financial Accounting**, Vikas Publications.
5. S.P. Jain & K.L Narang,**Accountancy-I**, Kalyani Publishers.
6. Tulsan, **Accountancy-I**, Tata McGraw Hill Co.
7. V.K. Goyal, **Financial Accounting**, Excel Books.
8. T.S. Grewal, **Introduction to Accountancy**, Sultan Chand & Co.
9. Haneef and Mukherjee, **Accountancy-I**, Tata McGraw Hill.
10. Arulanandam and Ramana, **Advanced Accountancy**, Himalaya Publishers.
11. S.N.Maheshwari&V.L.Maheswari, **Advanced Accountancy-I**, Vikas Publishers.
12. Prof E Chandraiah, **Financial Accounting**, Seven Hills International Publishers.

SB.Comgested Co-Curricular Activities:

- Quiz Programs.
- Problem Solving Exercises.
- Co-operative learning.
- Seminar.
- Group Discussions on problems relating to topics covered by syllabus.
- Reports on Proforma invoice and account sales.
- Visit a consignment and joint venture firms(Individual and Group).
- Collection of proforma of bills and promissory notes.
- Examinations (Scheduled and surprise tests).
- Any similar activities with imaginative thinking beyond the prescribed syllabus

MODEL QUESTION COURSE
B.Com DEGREE EXAMINATION
SEMESTER: II
GENERAL
Course 2A: Financial Accounting

Time: 3Hrs.   Max. Marks: 75

SECTION-A

Answer any **FIVE** of the following questions.   **5X5=25M**

1. Depletion Method of Depreciation
2. General Reserve
3. Drawer
4. Normal Loss
5. Vendor
6. Bad debts
7. Del-credere commission
8. Consignor

SECTION- B

Answer **FIVE** questions.   **5X10=50M**

9. a) Define Depreciation. What are the causes for Depreciation?

(OR)

   b) A company whose accounting year is the calendar year purchased on 1.1.2018 a machine for Rs.40,000. It purchased further machinery on 1st October 2018 for Rs. 20,000 and on 1st July for Rs. 10,000. On 1.7.2020, 1/4th of the machinery installed on 1.1.2018 became obsolete and was sold for Rs. 6,800. Show how the machinery account would appear in the books of the company for all the 3 years under diminishing balance method. Depreciation is to be provided at 10% p.a.

10. a) Define Provision and Reserve with examples and difference between provision and reserve.

(OR)

    b) What are the provisions? How are they created? Give accounting treatment in case of provision for doubtful debts.

11. a) B owes C a sum of Rs 6,000. On 1st April, 2011 he gives a promissory note for the amount for 3 months to C who gets it discounted with his bankers for Rs 5,760. On the due date the bill is dishonoured, the bank paying Rs 15 as noting charges. B then pays Rs 2,000 in cash and accepts a bill of exchange drawn on him for the balance together with Rs 100 as interest. This bill of exchange is for 2 months and on the due date the bill is again dishonoured, C paying Rs 15 for noting charges draft the journal entries to be passed in C's books.

(OR)

    b) What is meant by renewal of a bill of exchange? Distinguish between Promissory Note and Bills of Exchange.

12. a) Define consignment account. Briefly explain the features and objectives of consignment accounts.

(OR)

    b) Raja Mills Ltd. of Ahmedabad sent 100 pieces shirting to Fancy Stores, Delhi, on consignment basis. The consignees are entitled to receive 5 per cent commission plus expenses. The cost to Raja Mills Ltd. is Rs 600 per piece.
    Fancy Stores, Delhi, pay the following expenses: Railway Freight, etc. Rs 1,000 Godown Rent and Insurance Rs 1,500 Raja Mills Ltd., draw on the consignees a draft for Rs 30,000 which is duly accepted. It is discounted for Rs 28,650. Later Fancy Stores, Delhi, report that the entire consignment has been sold for Rs 78,000. Show journal entries and the important ledger accounts in the books of the consignor.

13 a) A and B were partners in a joint venture sharing profits and losses in the proportion of four-fifth and one-fifth respectively. A supplies goods to the value of Rs.5,000 and inures expenses amounting to Rs.400. B supplies goods to the value of Rs.4,000 and his expenses amounting to Rs.300. B sells goods on behalf of the joint venture and realizes Rs.12,000. B is entitled to a commission of 5 percent on sales. B settles his accounts by bank draft. Give journal entries and necessary ledger accounts in the books of both the parties.

(OR)

    b) Difference between consignment and joint venture.

B.Com	Semester: II	Credits: 4
Course: 2B	**BUSINESS ECONOMICS**	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will able to:

- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyze supply and demand analysis and its impact on consumer behaviour.
- Evaluate the factors, such as production and costs affecting firms behaviour.
- Recognize market failure and the role of government in dealing with those failures.
- Use economic analysis to evaluate controversial issues and policies.
- Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

UNIT I:
Introduction: Meaning and Definitions of Business Economics - Nature and Scope of Business Economics - Micro and Macro Economics and their Interface.

UNIT II:
Demand Analysis: Meaning and Definition of Demand – Determinants to Demand –Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand.

UNIT III:
Production, **Cost and Revenue Analysis**: Concept of Production Function – Law of Variable Proportion - Law of Returns to Scale - Classification of Costs -Break Even Analysis – Advantages.

UNIT IV:
Market Structure: Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly.

UNIT V:
National Income: Meaning – Definition – Measurements of National Income - Concepts of National Income - Components of National Income-Problems in Measuring National Income.

REFERENCES:

1. Business Economics -S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics - Aryasri and Murthy, Tata McGraw Hill.
5. Business Economics -H.L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

SB.Comgested Co-Curricular Activities:

- Assignments.
- Student Seminars.
- Quiz , JAM.
- Study Projects.
- Group Discussion.
- Graphs on Demand function and demand curves.
- Learning about markets.
- The oral and written examinations (Scheduled and surprise tests).
- Market Studies.
- Individual and Group project reports.
- Annual talk on union and state budget.
- Any similar activities with imaginative thinking beyond the prescribed syllabus.

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: II
GENERAL
Course 2B: Business Economics

Time: 3Hrs.   Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.   5X5=25M
1. Micro Economics.
2. Law of Demand.
3. Cost Analysis.
4. Monopoly.
5. National Income.
6. Demand Curve.
7. BEP.
8. Forecasting.

SECTION- B

Answer **FIVE** questions.   5X10=50M

9. a) Define Business Economics. Explain the nature and scope of Business Economics.
(OR)
   b) Distinguish between Micro and Macro economics.

10. a) What is meant by Demand? What are the exceptions to Law of Demand?
(OR)
   b) What do you understand by elasticity of demand ? Explain the factors which determine the elasticity of demand.

11. a) Discuss the various concepts of cost curves. Why is long cost curve flatter than the short-run cost curve?
(OR)
   b) What are the advantages and limitations of Break Even Analysis?

12. a) Define Market. Briefly explain the classification of markets.
(OR)
   b) Write an essay on Monopoly.

13. a) Describe the different concepts and components in National Income.
(OR)
   b) Briefly explain problems in measuring National Income.

B.Com	Semester: II	Credits: 4
Course: 2C	**BANKING THEORY AND PRACTICE**	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will able to:

- Understand the basic concepts of banks and functions of commercial banks.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law.
- Organize information as it relates to the regulation of banking products and services.
- Critically examine the current scenario of Indian Banking system.
- Formulate the procedure for better service to the customers from various banking innovations.

UNIT I:

Introduction: Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.

UNIT II:

Banking Systems: Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS- NEFT – Mobile Banking.

UNIT III:

Types of Banks: Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM bank.

UNIT IV:

Banker and Customer: Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.

UNIT V:

Collecting Banker and Paying Banker: Concepts **-** Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

BOOKS FOR REFERENCE:

1. Banking Theory: Law &Practice : K P M Sundram and V L Varsheney, Sultan Chand &Sons.
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
3. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
4. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.
5. Introduction to Banking :VijayaRaghavan,Excel books.
6. Indian Financial System :M.Y.Khan, McGraw Hill Education.
7. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

SB.Comgested Co-Curricular Activities:

- Debates & Student Seminars.
- Quiz Programmes.
- Visit to Bank premises.
- Guest Lecture by Banking Official and Prepare a statement on periodical declarations of RBI like SLR, REPO etc.
- Collection, display and Practicing of filling of different forms used in banks.
- Survey on customers satisfaction of Banking services.
- Know about KYC norms and Talk on latest trends in banking industry.
- Online Banking.
- Individual and group project reports and Current Affairs of Banking Sector.
- Examinations (Scheduled and surprise tests) and Any similar activities with imaginative thinking beyond the prescribed syllabus.

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: II
GENERAL Course-2C
Course 2C: Banking Theory And Practice

Time: 3Hrs.   Max. Marks: 75

Section-*A*

Answer any **FIVE** of the following questions.   5X5=25M

1. Commercial banks
2. Internet Banking
3. Indigenous Banking
4. Banker Vs Customer
5. Payment Gateways
6. EXIM Bank
7. Reserve Bank of India
8. E-Banking

SECTION- B

Answer **FIVE** questions.   5X10=50M

9. a) Define Bank. Briefly explain the functions of Commercial Banks.
   (OR)
   b) Distinguish between Central banking and Commercial Banking.

10. a) What are the merits and demerits of Unit Banking?
    (OR)
    b) Briefly explain the innovations in Banking.

11. a) Define NABARD. Explain various functions of NABARD.
    (OR)
    b) Briefly explain the role and importance of RRBs in Indian Economy.

12. a) Explain the special relationship between Banker and Customer.
    (OR)
    b) Define Banker and Customer. Explain various types of customers.

13. a) Explain the duties and responsibilities of Collecting Banker.
    (OR)
    b) Explain the responsibilities of Paying Banker.

B.Com	**Semester: III**	Credits: 4
Course: 3A	**ADVANCED ACCOUNTING**	**Hrs/Wk: 5**

Learning Outcomes:
At the end of the course, the student will able to:
- Understand the concept of Non-profit organisations and its accounting process.
- Comprehend the concept of single-entry system and preparation of statement of affairs.
- Familiarize with the legal formalities at the time of dissolution of the firm .
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

UNIT I:
Accounting for Non Profit Organizations: Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

UNIT II:
Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

UNIT III:
Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).

UNIT IV:
Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner(including problems).

UNIT V:
Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

REFERENCES BOOKS:
1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand &Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

SB.Comgested Co-Curricular Activities:
- Quiz Programs and Problem Solving exercises.
- Co-operative learning.
- Seminar and Visit a single-entry firm, collect data and Creation of Trial Balance of the firm .
- Visit Non-profit organization and collect financial statements.
- Critical analysis of rate of interest on hire purchase schemes.
- Visit a partnership firm and collect partnership deed .
- Debate on Garner v/s Murray rule in India and outside India.
- Group Discussions on problems relating to topics covered by syllabus.
- Examinations (Scheduled and surprise tests) on all units.

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: III
GENERAL
Course 3A: Advanced Accounting

Time: 3Hrs.   Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**
  1. Non-profit organizations
  2. Statement of Affairs
  3. Hire Vendor
  4. Partnership Deed
  5. Garner Vs Murrey
  6. Dissolution of Partnership
  7. Accounting Process
  8. Double Entry System

Section- B

Answer **FIVE** questions.   **5X10=50M**
  9. a) Distinguish between Income and Expenditure and Receipts and Payment Accounts.
        (OR)
     b) What are the provisions and features of Non-profit organizations?
  10. a) Briefly explain advantages and limitations of single entry system.
        (OR)
     b) Mr. Ramesh, who keeps his books on single entry system, tells you that his capital on 31-12-2019
        is Rs.40,500 and on 1st January 2019 was Rs.25,800. He further informs you that he withdraws
        Rs.3,500 for personal purposes. He invested further capital of Rs.5,000. Besides this, there is no
        other information. You are required to prepare Statement of Profit and Loss for the year ended on
        31-12-2019.
  11. a) Malnad Coffee Works Ltd., boB.Comht coffee drying machine costing Rs.6,56,000 from Xavier Ltd
        on 1st January 2019 on hire purchase basis. Rs. 2,00,000 was paid on signing the contract and the
        balance in three annual instalments of Rs. 2,00,000 (each) by the end of December every year.
        Interest was charged at 15% per annum. Life of the machine was expected to be four years. You
        are required to pass the journal entries and necessary ledger accounts in the books of
        (i) Malnad Coffee Works Ltd., and (ii) Xavier Ltd.
        (OR)
     b) Briefly explain the advantages and limitations of Instalment System.
  12. a) Briefly explain the classification of Partners.
        (OR)
     b) A and B are partners in a firm sharing profits and losses in the ratio of 3:2. A new partner C is
        admitted. A surrenders 1/5th of his share and B surrenders 2/5th of his share and B surrenders
        2/5th of his share in favour of C. For the purpose of C's admission, goodwill of the firm is valued
        at Rs.75,000 and C brings in his share of goodwill in cash which is retained in the firm's books.
        Journalise the above transactions.

13. a) the Balance sheet of X, Y and Z as at 31 st March, 2018 was:

Liabilities	Amount Rs.		Assets	Amount Rs.
Bills Payable	2000		Cash at Bank	5,800
Employees' Provident Fund	5000		Bills Receivable	800
Workmen Compensation Reserve	6000		Stock	9,000
General Reserve	6000		Sundry Debtors	16,000
Loans	7100		Furniture	2,000
Capital A/cs:			Plant and Machinery	6,500
X	22,750		Building	30,000
Y	15,250		Advertising Suspense	6,000
Z	12,000	50,000		
		76,100		**76,100**

The profit-sharing ratio was 3:2:1. Z died on 31st July, 2018. The Partnership Deed provides that:

(i) Goodwill is to be calculated on the basis of three years' purchase of the five years' average profit. The profits were: 2017-18: Rs. 24,000; 2016-17: Rs. 16,000; 2015-16: Rs. 20,000 and 2014-15: Rs. 10,000 and 2013-14: Rs. 5,000.

(ii) The deceased partner to be given share of profits till the date of death on the basis of profits for the previous year.

(iii) The Assets have been revalued as: Stock Rs.10,000; Debtors Rs. 15,000; Furniture Rs.1,500; Plant and Machinery Rs. 5,000; Building Rs.35,000. A Bill Receivable for Rs. 600 was found worthless.

(iv) A Sum of Rs. 12,233 was paid immediately to Z's Executors and the balance to be paid in two equal annual installments together with interest @ 10% p.a. on the amount outstanding.Give Journal entries and show the Z's Executors' Account till it is finally settled.

(OR)

b) How would you distinguish between dissolution of partnership and dissolution of Firm?

B.Com	Semester: III	Credits: 4
Course: 3B	BUSINESS STATISTICS	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will able to:

- Understand the importance of Statistics in real life.
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

UNIT I:

Introduction to Statistics: Definition – Importance, Characteristics and Limitations of Statistics - Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

UNIT II:

Measures of Central Tendency: Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean(including problems)

UNIT III:

Measures of Dispersion: Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation. (including problems)

UNIT IV:

Skewness and Kurtosis: Measures of Skewness: Absolute and Relative Measures- Co-efficient of Skewness: Karl Pearson's, Bowley's and Kelly's - Kurtosis: Meso kurtosis, Platy kurtosis and Leptokurtosis (including problems)

UNIT V:

Measures of Relation: Meaning and use of Correlation – Types of Correlation - Karlpearson's Correlation Coefficient - Probable Error-Spearman's Rank-Correlation (including problems)

TEXT BOOKS:

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand &Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand &Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunjhunwala, S Chand Publishers.
12. Business Statistics: S.L.Aggarval, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers.

SB.Comgested Co-Curricular Activities :

- Student Seminars, Quiz. and Problem Solving Exercises.
- Observe Live Population Clocks – India and world.
- Collection of statistical data of village/town, District, State, Nation.
- Participate in Crop Cutting Experiments at villages.
- Percentiles in CET exams.
- Practice Statistical Functions in MS Excel and Draw diagrams and Graphs in MS Excel.
- Use statistical tools in real life like class/college results, local production etc.
- Prepare questionnaire and schedule.
- Application of averages in everyday life and Examinations (Scheduled and surprise tests).
- Any similar activities with imaginative thinking beyond the prescribed syllabus

MODEL QUESTION COURSE
B.Com DEGREE EXAMINATION
SEMESTER: III
GENERAL
Course 3B: Business Statistics

Time: 3Hrs.   Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.   5X5=25M
1. Classification of Data
2. Harmonic Mean
3. Range
4. Skewness
5. Correlation
6. Probable Error
7. Coefficient of Variation
8. Frequency Distribution

Section- B

Answer **FIVE** questions.   5X10=50M

9. a) Highlight the role and importance of statistics in business decision making in detail.

(OR)

b) Briefly explain the nature and scope of Business Statistics.

10. a) What are the advantages and limitations of measures of central tendency?

(OR)

b) Calculate Mean and Variance of the following Data.

Size	14	16	18	20	22	24	26
Frequency	12	13	14	15	13	12	16

11. a) Calculate quartile deviation and its coefficient from the following data :

C.I	0-10	10-20	20-30	30-40	40-50
F	5	7	10	5	8

(OR)

b) Define standard deviation. Briefly explain advantages and limitations of standard deviation.

12. a) Given the following information, find the number of items (n) where $r_{xy} = 0.8$, $x\sum y = 2.5$, σ_{xy}

=60, $\sum 2 = 90$, where x and y are the deviations from the respective means.

(OR)

b) Briefly explain the measures of skewness.

13. a) Calculate the co-efficient of correlation from the following data:

X	12	9	8	10	11	13	07
Y	14	8	6	9	11	12	3

ThroB.Comh Karl Pearson's method.

(OR)

b) Explain various types of correlation.

B.Com	Semester: III	Credits: 4
Course: 3C	**MARKETING**	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will able to:

- Develop an idea about marketing and marketing environment.
- Understand the consumer behaviour and market segmentation process.
- Comprehend the product life cycle and product line decisions.
- Know the process of packaging and labeling to attract the customers.
- Formulate new marketing strategies for a specific new product.
- Develop new product line and sales promotion techniques for a given product.
- Design and develop new advertisements to given products.

UNITI:

Introduction: Concepts of Marketing: Need, Wants and Demand - Marketing Concepts – Marketing Mix - 4 P's of Marketing – Marketing Environment.

UNIT II:

Consumer Behaviour and Market Segmentation: Buying Decision Process – Stages – Buying Behaviour – Market Segmentation –Bases of Segmentation - Selecting Segments – Advantages of Segmentation.

UNIT III:

Product Management: Product Classification – Levels of Product - Product Life Cycle - New Products, Product Mix and Product Line Decisions - Design, Branding, Packaging and Labelling.

UNIT IV:

Pricing Decision: Factors Influencing Price – Determination of Price - Pricing Strategies: Skimming and Penetration Pricing.

UNIT V:

Promotion and Distribution: Promotion Mix - Advertising - Sales promotion - Publicity – Public Relations - Personal Selling and Direct Marketing - Distribution Channels
– Online Marketing

REFERENCE BOOKS:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall.
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill.
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan.
5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.
6. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education.
7. Dr L Natarajan, Financial Markets, Margham Publications.
8. Dr M Venkataramanaiah, Marketing, Seven Hill International Publishers.
9. C N Sonanki, Marketing, Kalyani Publications.

SB.Comgested Co-Curricular Activities:

- Quiz programs and Seminars .
- Practice of Terminology of Marketing.
- Guest lectures on various topics by marketing agents.
- Observing consumer behaviour on field trips to local markets.
- Visit a manufacturing industry/firm for product manufacturing process.
- Showing Graphs on Pricing decisions.
- Analyse the advertisements.
- Product demonstration by the student.
- Conducting the survey on middle man in marketing process and Making a advertisement.
- Examinations (Scheduled and surprise tests) .

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: III
GENERAL
Course 3C: Marketing

Time: 3Hrs.   Max. Marks: 75

Section-A
Answer any **FIVE** of the following questions.   **5X5=25M**

1. Marketing Management
2. Consumer Behaviour
3. Product Mix
4. Penetration Pricing
5. Personal Selling
6. Branding
7. Advertising
8. Labelling

Section- B
Answer **FIVE** questions.   **5X10=50M**

9. a) Critically evaluate the trends in marketing practices in the present global environment.
(OR)
b) Explain the Marketing Environment factors for the Cosmetic Industry.

10. a) What are the advantages and limitations of market segmentation?
(OR)
b) What factors influencing consumer behaviour?

11. a) Explain the stages of Product Life Cycle and strategies to adapt at every stage.
(OR)
b) Explain various methods of pricing of a new product. .

12 a) What factors influencing price?
(OR)
b) Briefly explain the pricing strategies.

13. a) What are the Problems faced by E-Business People?
(OR)
b) What do you mean by On –Line Marketing? And also discuss the advantages of On – Line Marketing.

B.Com	Semester: IV	Credits: 4
Course: 4A	CORPORATE ACCOUNTING	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will able to:

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

UNIT I:
Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

UNIT II:
Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares - Buyback of Shares - (including problems).

UNIT III:
Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).

UNIT IV:
Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

UNIT V:
Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

REFERENCE BOOKS:
1. Corporate Accounting – T.S Reddy and Murthy, MarghamPublications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami,Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborthy, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr ChandaSrinivas, SevenHills International Publishers,
13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

SB.Comgested Co-Curricular Activities:
- Assignments and Problem Solving Exercises.
- Collect and fill the share application form of a limited Company.
- Collect Prospectus of a company and identify its salient features.
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods.
- Power point presentations on types of shares and share capital.
- Group Discussions on problems relating to topics covered by syllabus.

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL
Course 4A: Corporate Accounting

Time: 3Hrs.   Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**
   1. Forfeiture of Shares
   2. Buyback of shares
   3. Annuity Method of Goodwill
   4. Fair value method
   5. Companies Act, 2013
   6. Equity Share Capital
   7. Dividend
   8. Goodwill

Section- B

Answer **FIVE** questions.   **5X10=50M**

9. a) X Ltd. Forfeited 100 equity shares of Rs. 10 each held by Rooldu Ram on 15th December, 2015 for non-payment of First Call of Rs. 2 per share and the final call of Rs. 3 per share. These shares were re-issued to Mohan on 25th December 2015 at a discount of Rs. 3.50 per share. Pass journal entries.

(OR)

   b) What are the advantages of Equity Share Capital and Preference Share Capital?

10. a) Explain the major sources where from the debentures can be redeemed.

(OR)

   b) What is the purpose of issue of bonus shares? What are the conditions which have to be fulfilled while making such an issue?

11. a) RG and MK are the partners in the firm. Their capitals are 3, 00,000 and 2,00,000. During the year ended 31st March, 2010 the firm earned a profit of 1,50,000. Assuming that the normal rate of return is 20%. Calculate the value of goodwill of the firm:
   1. By capitalization method
   2. By super profit method if the goodwill is valued at 2 years purchase of super profit.

(OR)

   b) Define goodwill. When may the need for evaluating goodwill arise in the case of a joint stock company?

12. a) Explain need for valuation and methods of valuation.

(OR)

   b) From the following Balance Sheet of Sweetex Ltd. you are asked to-ascertain the value of each Equity Share of the company:

Liabilities	Amount Rs.		Assets	Amount Rs.
20,000 Equity Shares			Good Will	30,000
Rs. 10 each, fully paid		20,000	Land And Building	1,00,000
1000, 6%Preference Shares			Plant and Machinery	1,20,000
of Rs.100 each, fully paid		1,00,000	Investment(At Cost)	60,000
Reserves	60,000		Stock	50,000
Sundry Creditors	40,000		Debtors	40,000
Provision for Taxation	20,000		Cash at Bank	24,000
Other Liabilities	10,000		Preliminary Expenses	6,000
	4,30,000			**4,30,000**

For the purpose of valuing the shares of the company, the assets were revalued as: Goodwill Rs. 50,000; Land and Building at cost plus 50%, Plant and Machinery Rs. 1, 00,000; Investments at book values; Stock Rs. 80,000 and Debtors at book value, less 10%.

13.a) A limited company has an authorized capital of Rs.1,000,000 divided into 60,000 equity shares of Rs.10 each and 4,000, 10% preference shares of Rs.100 each out of which 50,000 equity share and 3,000 preference share were issued and fully paid up. The profit for the year 2019 being the first year of operation amounted to Rs.1,80,000 after income tax. The directors decided to declare a dividend of 22% on the equity share capital after.

   i. Statutory minimum requirement transfer to general reserve

   ii. Provision of dividend on preference shares.

Prepare profit and loss appropriation account and show liabilities side of the balance sheet.

(OR)

b) What are the salient features and provisions of Companies Act, 2013.

B.Com	Semester: IV	Credits: 4
Course: 4B	COST AND MANAGEMENT ACCOUNTING	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will able to:

- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry.
- Prepare cost sheet, quotations, and tenders to organization for different works.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Compare and contrast the financial statements of firms and interpret the results.
- Prepare analysis of various special decisions, using relevant management techniques.

UNIT I:

Introduction: Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions –

Elements of Cost - Preparation of Cost Sheet (including problems)

UNIT II:

Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only(including problems)

UNIT III:

Job Costing and Batch Costing: Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing(including problems)

UNIT IV:

Financial Statement Analysis and Interpretation: Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

UNIT V:

Marginal Costing: Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales(including problems).

REFERENCES BOOKS:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

SB.Comgested Co-Curricular Activities:

- Debate on methods of payments of wages.
- Seminars and Problem Solving Exercises .
- Seminar on need and importance of financial statement analysis.
- Graphs showing the breakeven point analysis.
- Identification of elements of cost in services sector by Visiting any service firm
- Cost estimation for the making of a proposed product.
- Listing of industries located in your area and methods of costing adopted by them.
- Collection of financial statements of any two organization for two years and prepare a common Size Statements. Collection of cost sheet and pro-forma of quotation.

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL
Course 4B: Cost And Management Accounting

Time: 3Hrs.   Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**

1. Elements of Cost
2. Time Rate Method
3. EBQ
4. Trend Analysis
5. Profit Volume Ratio
6. Job Costing
7. Cost Sheet
8. Inventory Control

Section- B

Answer **FIVE** questions.   **5X10=50M**

9. a) Define Cost Accounting. Briefly explain the objectives and functions of Cost Accounting.

(OR)

b) Distinguish between Cost Accounting and Management Accounting

10. a) From the following details write Store Ledger under simple average method:

2006			
DEC	1	Opening Balance	100Kg @ Rs. 5.00
"	5	Received	50Kg @ Rs. 5.20
"	8	Issued	120Kg
"	10	Issued	10Kg
"	15	Received	80Kg @ Rs. 5.40
"	18	Issued	50Kg
"	20	Received	100Kg @ Rs. 5.60
"	25	Issued	40Kg
"	29	Issued	60Kg

The stock verifier found a shortage of 10 kg. on 16.12.06 and another shortage of 10 kg on 26.12.06.

(OR)

b) Define 'Labour Turnover'. How is it measured? Explain.

11. a) Distinguish between Job costing and batch costing.

(OR)

b) Annual demand for a component is 30,000 units. Cost of set-up per batch is Rs.600. Inventory carrying cost per unit per annum is Rs.1. (i) Calculate the total cost assuming batch size of 4,000 units, 5,000 units, 6,000 units, 7,000 units, 8,000 units, 9,000 units and 10,000 units. Also find the economic batch quantity. (ii) Using mathematical formula calculate economic batch quantity.

12. a) Define financial statement analysis. Explain the objectives and process of financial statement analysis.

(OR)

b) Briefly explain comparative analysis and common-size analysis.

13. a) Define Marginal Costing. Explain the features and importance of marginal costing.

<div align="center">(OR)</div>

b) From the following data, you are required to calculate:
   (i) P/V ratio
   (ii) Break-even sales with the help of P/V ratio.
   (iii) Sales required to earn a profit of Rs. 4,50,000

   Fixed Expenses = Rs. 90,000
   Variable Cost per unit:
   Direct Material = Rs. 5
   Direct Labour = Rs. 2
   Direct Overheads = 100% of Direct Labour
   Selling Price per unit = Rs. 12.

B.Com	Semester: IV	Credits: 4
Course: 4C	INCOME TAX	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will able to:
- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance Act.
- Compute total income and define tax complicacies and structure.
- Prepare and File IT returns of individual at his own.

UNIT I:

Introduction: Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income,ResidentialStatusof Individual -Incidence of Tax – Incomes Exempt from Tax (theory only).

UNIT II:

Income from Salaries: Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

UNIT III:

Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property, Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

UNIT IV:

Income from Capital Gains - Income from Other Sources: Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses
Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

UNIT V: Computation of Total Income of an Individual: Deductions under Section 80 - Computation of Total Income (Simple problems).

REFERENCE BOOKS:
1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

SB.Comgested Co-Curricular Activities:
- Seminar on different topics of Income tax and Quiz programs, also Problem Solving Exercises.
- Debate on Tax Evasion and Avoidance.
- Practice of provisions of Taxation.
- Talk on Finance Bill at the time of Union Budget.
- Guest lecture by Chartered Accountant.
- Presentation of tax rates and Practice of filing IT Returns online.
- Group Discussions on problems relating to topics covered by syllabus.
- Examinations (Scheduled and surprise tests)

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL
Course 4C: Income Tax

Time: 3Hrs.   Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.   **5X5=25M**

1. Assessed
2. Agriculture Income
3. Perquisites
4. Gratuity
5. Self-occupied Property
6. Capital Asset
7. Interest on Securities
8. Total Income

Section- B

Answer **FIVE** questions.   **5X10=50M**

9. a) What are the different categories of assesses according to their residential status? How is this status determined?

(OR)

b) Enumerate any ten items which are exempt from charge of Income-tax U/S 10.

10. a) Balu is employed by P Ltd in Pune. During the previous year, he gets the following emoluments: Basic salary: Rs. 1,86,000; dearness allowance: Rs. 12,300 (forming part of salary); city compensatory allowance: Rs. 3,100; children's education allowance: Rs. 2,340 (for 3 children); Bonus Rs.15,000; house rent allowance: Rs. 16,200 (rent paid: Rs. 20,000). Employer's contribution towards recognized provident fund Rs.20,000; Balu's contribution towards recognized provident fund Rs.40000; Income of Balu from other sources in India 80,000; Find out the taxable income and tax liability of Balu for the assessment year 2016-2017.

(OR)

b) Discuss various deductions available under the head salary.

11. a) What are the incomes chargeable under the head "Profits and Gains of Business or Profession?   (OR)

b) A owns two houses, I & II. House I is let-out throB.Comhout the previous year. House II is self-occupied for nine months and let-out for three months on a monthly rent of Rs 5,000. Determine Taxable income, given the following details.

	House I	House I
Municipal Value	40000	50000
Fair Rent	50000	48000
Rent Received	48000	15000
Municipal Taxes paid	4000	5000
Insurance Premium (not yet paid)	2000	2500
Ground Rent	1000	1500
Maintenance Charges	3000	3500
Electricity Bill	5000	6000

12. a) Discuss the provisions of the IT Act, 1961 regarding: (i) Conversion of Capital Assets to Stock in Trade; (ii) Computation of Capital Gains in case of depreciable assets.

(OR)

b) Briefly explain general income and special incomes from other sources.

13. a) Briefly explain the deductions U/S 80.

(OR)

b) What is the procedure for computation of total income with examples?

B.Com	**Semester: IV**	Credits: 4
Course: 4D	**BUSINESS LAW**	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will able to:

- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

UNIT I:

Contract: Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872

UNIT II:

Offer, Acceptance and Consideration: Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

UNIT III:

Capacity of the Parties and Contingent Contract:

Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

UNIT IV:

Sale of Goods Act 1930 and Consumer Protection Act 2019:

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism.

UNIT V:

Cyber Law: Overview and Need for Cyber Law - Contract Procedures - Digital Signature-Safety Mechanisms.

REFERENCES BOOKS:

1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law,SChand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. K C Garg, Business Law, Kalyani Publishers.

SB.Comgested Co-Curricular Activities:

- Seminar on Basics of Indian Contract Act,1872.
- Quiz programs.
- Co-operative learning.
- Seminar on Cyber Law.
- Group Discussions.
- Debate on Offer, Agreement, and Contract.
- Creation of Contract by abiding rules of Indian Contract Act,1872.
- Making a sale by abiding rules of Sale of Goods Act,1930.
- Guest lecture by a Lawyer/Police officer.
- Celebrating consumers day by creating awareness among the students.
- Examinations (Scheduled and surprise tests) .
- Any similar activities with imaginative thinking beyond the prescribed syllabus

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL
Course 4D: Business Law

Time: 3Hrs.   Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.   5X5=25M

1. Agreement
2. Acceptance
3. Minor
4. Unpaid Vendor
5. Digital Signature
6. Breach of Contract
7. Unsound Mind
8. Consumer

Section- B

Answer **FIVE** questions.   5X10=50M

9. a) "All contracts are agreements but all agreements are not contract"…Explain.
                                            (OR)
   b) What are the salient features and classification of contracts under Indian Contact Act, 1872.

10. a) What are the essentials of consideration?
                                            (OR)
    b) What is offer and Invitation to offer?

11. a) Briefly explain various modes of discharge of contract.
                                            (OR)
    b) Explain the rules relating to contingent contracts.
.
12. a) What are the salient features and contents of Sale of Goods Act, 1930?
                                            (OR)
    b) Explain the rights of a consumer under Consumer Protection Act, 2019.

13. a) Explain an overview and need for Cyber Law.
                                            (OR)

    b) What is contract procedures and safety mechanism for Cyber Laws.

B.Com	Semester: IV	Credits: 4
Course: 4E	AUDITING	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will able to:

- Understanding the meaning and necessity of audit in modern era.
- Comprehend the role of auditor in avoiding the corporate frauds.
- Identify the steps involved in performing audit process.
- Determine the appropriate audit report for a given audit situation.
- Apply auditing practices to different types of business entities.
- Plan an audit by considering concepts of evidence, risk and materiality

UNIT I:

Introduction: Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

UNIT II:

Types of Audit: Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost,Tax, Government, Secretarial Audits

UNIT III:

Planning of Audit: Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Courses - Audit Evidence - Internal Check, Internal Audit and Internal Control.

UNIT IV:

Vouching and Investigation: Definition and Importance of Vouching – Objectives of Vouching - Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

UNIT V:

Company Audit and Auditors Report: Auditor's Qualifications – Appointment andReappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents –Preparation - Relevant Provisions of Companies Act, 2013.

REFERENCESBOOKS:

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, BaldevSachdeva&Jagwant Singh,

"Auditing Theory and Practice,Kalyani Publications
4. N.D. Kapoor, "Auditing", S Chand, New Delhi.
5. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House New Delhi
6. JagadeshPrakesh, "Principles and Practices of Auditing", Kalyani Publications
7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
8. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.
9. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad

SB.Comgested Co-Curricular Activities:

- Seminars.
- Visit the audit firms.
- Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor.
- Collect the information about types of audit conducted in any one Organization.
- Collection of audit reports and Group Discussions.
- Draft an audit program.

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL
Course 4E: Auditing

Time: 3Hrs.   Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.   5X5=25M

1. Book Keeping Vs Auditing

2. Government Audit

3. Audit Note Book

4. Investigation

5. Audit Report

6. Internal Check

7. Cost Audit

8. Vouching

Section- B

Answer **FIVE** questions.   5X10=50M

9. a) What are the objectives and importance of auditing?
                                    (OR)
   b) Explain the role and responsibilities of auditor in checking corporate frauds.

10. a) Briefly explain various types of audit.
                                    (OR)
    b) Explain the merits and demerits of Financial Audit and Internal Audit.

11. a) What are the steps to be taken at the commencement of a New Audit?
                                    (OR)
    b) Define Internal Control. Why to have internal control? Explain the elements of a good
       system of Internal Control.

12. a) What are the basic objectives and functions of Vouching?
                                    (OR)
    b) Distinguish between Auditing and Investigation.

13. a) Briefly explain the rights and duties of Auditors.
                                    (OR)

    b) State the provisions of the Companies Act, 2013 regarding qualification, appointment and
       removal of auditors.

B.Com	Semester: IV	Credits: 4
Course: 4F	**GOODS AND SERVICES TAXES**	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will able to:

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit.
- Identify and analyze the procedural aspects under different applicable statutes related to GST.
- Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Develop various GST Returns and reports for business transactions in Tally.

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

UNIT II: GST Principles –Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services

UNIT III: Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply -Mixed Supply.

UNIT IV: Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit -Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST.

UNIT V: GST Returns: Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST.

REFERENCES BOOKS:

1. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes),Margham Publications.
2. Taxmann's Basics of GST.
3. Taxmann's GST: A practical Approach.
4. Theory & Practice of GST, Srivathsala, Himalaya Publishing House.
5. Goods and Services Tax in India - Notifications on different dates. GST Bill 2012.
6. Background Material on Model GST Law, Sahitya Bhawan Publications.
7. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 Published by Authority.
8. Ministry of Law and Justice, New Delhi, the 12thApril, 2017.
9. Theory & Practice of GST: Dr. Ravi M.N, BPB Publications.

SB.Comgested Co-Curricular Activities :

- Seminars.
- Show the flow chart of GST Suvidha Provider (GST).
- Practice of Terminology of Goods and Service Tax.
- Prepare chart showing rates of GST.
- Follow GST Council meeting updates regularly.
- Creation of GST Vouchers and Tax invoices.
- Visit a Tax firm (Individual and Group).
- Guest lecture by GST official.
- Prepare Tax invoice under the GST Act.
- Practice on how to file a Returns.
- Debate on Single GS, Dual GST.
- Group Discussions on Goods and Services outside the Purview of GST

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL
Course 4F: Goods And Services Taxes

Time: 3Hrs.   Max. Marks: 75

Section-A

Answer any FIVE of the following: 5X5=25M

1. GST council

2. GST rates

3. Tax invoice

4. State GST

5. GSTR 9 A

6. Input Tax Credit

7. Scope of GST

8. GST return

Section- B

Answer **FIVE** questions.   5x10=50M

9. a) Explain overview of GST.

   (OR)

   b) What are the advantages and limitations of GST.

10. a) Elaborate the comprehensive structure of GST Model in India.

    (OR)

    b) Briefly explain taxes exempted from GST and Duties outside the purview of GST.

11. a) Explain various steps involved in the process of registration for GST? List various types of returns used in GST.

    (OR)

    b) Discuss in detail the GST Valuation Rules with suitable example.

12. a) What is input tax credit ? Explain various provisions to claim credit under GST and its utilization.

    (OR)

    b) Discuss in detail the rules for determining place of supply under GST.

13. a) In what situations refund can be claimed under GST? What is ine procedure for claiming refund under GST ?

    (OR)

    b) Explain the records maintained under GST.