A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Communication. | | CO1 | R | 2 |
| 2. | State the merits of Written Communication. | | CO2 | R | 2 |
| 3. | Explain the common reasons for sending an Enquiry Letter. | | CO3 | U | 2 |
| 4. | Define Agenda. | | CO4 | R | 2 |
| 5. | Explain Online Communication. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Analyze the essentials of Communication. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Explain methods and forms of Communication. | | CO2 | U | 10 |
| 8. | Explain the protocols should be followed when corresponding with government departments or public bodies. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Analyze the process of issuing orders in a business context. | | CO4 | An | 10 |
| 10. | Explain the key elements of a well-written report. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Discuss various communication tools and techniques enabled by technology. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Discuss the role of effective business communication in achieving organizational goals and objectives. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | Explain the role of technology in facilitating various forms of communication in modern business environments. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 14. | a. | Analyze the protocols should be followed when corresponding with government departments or public bodies. | CO4 | An | 20 |
|  |  |  |  |  |  |
| 15. | a. | Explain the significance of an annual report for a company. | CO5 | U | 20 |
|  |  |  |  |  |  |
| 16. | a. | How does social media contribute to communication in today's society? –Evaluate it. | CO6 | E | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Understood the various communication methodology in Business World. |
| **CO2** | Familiarized and practiced the various methods for business applications. |
| **CO3** | Executed the art of writing business letters |
| **CO4** | Equipped the students with good oral communication |
| **CO5** | Enabled the students with good and effective power point presentation and report writing |
| **CO6** | Understood the usage of modern technology in Business communication |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | - | - | 10 | - | - | 12 |
| CO2 | 2 | 30 | - | - | - | - | 32 |
| CO3 | - | 32 | - | - | - | - | 32 |
| CO4 | 2 | - | - | 30 | - | - | 32 |
| CO5 | - | 32 | - | - | - | - | 32 |
| CO6 | - | 10 | - |  | 20 | - | 30 |
| Total | 6 | 104 | - | 40 | 20 | - | **170** |

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **16BC2001 / 16BB2006 / 17BB2006 / 20BC2001** | **Duration** | **3hrs** |
| **Course Name** | **FINANCIAL ACCOUNTING -1** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | List the objectives of preparing trial balance. | | CO1 | R | 2 |
| 2. | State the significance of preparing ledger a/c. | | CO2 | R | 2 |
| 3. | What is accrual accounting concept? | | CO3 | U | 2 |
| 4. | Mention the significance of bank reconciliation statement. | | CO4 | An | 2 |
| 5. | Explain the dual aspect accounting concept. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the importance of preparing trading, profit & loss a/c. | | CO1 | An | 10 |
| **(OR)** | | | | | |
| 7. | On April 1, 2018 Shubra Ltd. purchased machinery for Rs. 12, 00,000. On Oct 1, 2020, a part of the machinery purchased on April 1, 2018 for Rs. 80,000 were sold for Rs. 45,000 and new machinery at a cost of Rs. 1, 58,000 was purchased and installed on the same date. The company has adopted the method of providing 10% p.a. depreciation on the written down value of the machinery.  Required: Show the necessary ledger accounts for the years ended 31st March 2019 to 2021 assuming that (a) Provision for Depreciation Account is not maintained (b) Provision for Depreciation Account is maintained. | | CO2 | An | 10 |
| 8. | Write out the journal entries to rectify the following errors, using a suspense account.  (1) Goods of the value of Rs. 100 returned by Mr. Sharma were entered in the Sales Day Book and posted there from to the credit of his account;  (2) An amount of Rs. 150 entered in the Sales Returns Book, has been posted to the debit of Mr. Philip, who returned the goods;  (3) A sale of Rs. 200 made to Mr. Ghan shyam was correctly entered in the Sales Day Book but wrongly posted to the debit of Mr. Radheshyam as Rs. 20; and  (4) The total of “Discount Allowed” column in the Cash Book for the month of September, 2020 amounting to Rs. 250 was not posted. | | CO3 | An | 10 |
| **(OR)** | | | | | |
| 9. | Explain the different types of depreciation. | | CO4 | U | 10 |
| 10. | List out any 15 Indian accounting standards. | | CO5 | A | 10 |
| **(OR)** | | | | | |
| 11. | The following errors, affecting the account for the year 2020 were detected in the books of Jain Brothers, Delhi:  (1) Sale of old Furniture Rs. 150 treated as sale of goods.  (2) Receipt of Rs. 500 from Ram Mohan credited to Shyam Sunder.  (3) Goods worth Rs. 100 brought from Mohan Narain have remained unrecorded so far.  (4) A return of Rs. 120 from Mukesh posted to his debit.  (5) A return of Rs. 90 to Shyam Sunder posted as Rs. 9 in his account.  (6) Rent of proprietor’s residence, Rs. 600 debited to rent A/c.  (7) A payment of Rs. 215 to Mohammad Sadiq posted to his credit as Rs. 125.  (8) Sales Book added Rs. 900 short.  (9) The total of Bills Receivable Book Rs. 1,500 left unposted.  You are required to pass the necessary rectifying entries and show how the trial balance would be affected by the errors. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Journalize the following transactions. Also state the nature of each account involved in the Journal entry.  1. December 1, 2020, Ram started business with capital Rs. 8,00,000  2. December 3, he withdrew cash for business from the Bank Rs. 2,000.  3. December 5, he purchased goods making payment through bank Rs. 15,000.  4. December 8, he sold goods Rs. 16,000 and received payment through bank.  5. December 10, he purchased furniture and paid by cheque Rs. 2,500.  6. December 12, he sold goods to Arvind Rs. 2,400.  7. December 14, he purchased goods from Amrit Rs.10,000.  8. December 15, he returned goods to Amrit Rs. 500.  9. December 16, he received from Arvind Rs. 2,300 in full settlement.  10. December 18, he withdrew goods for personal use Rs.1,000.  11. December 20, he withdrew cash from business for personal use Rs. 2,000.  12. December 24, he paid telephone charges Rs. 110.  13. December 26, amount paid to Amrit in full settlement Rs. 9,450.  14. December 31, paid for stationery Rs. 200, rent Rs. 5,000 and salaries to staff Rs. 2,000.  15. December 31, goods distributed by way of free samples Rs. 2,000. | CO1 | An | 20 |
|  |  |  |  |  |  |
| 13. | a. | The Cash Book of Mr. Gadbadwala shows Rs. 8, 36,400 as the balance at Bank as on 31st December, 2019, but you find that it does not agree with the balance as per the Bank Pass Book. On scrutiny, you find the following discrepancies:  (1) On 15th December, 2019 the payment side of the Cash Book was under cast by Rs. 10,000.  (2) A cheque for Rs. 1,31,000 issued on 25th December, 2019 was not taken in the bank column.  (3) One deposit of Rs. 1,50,000 was recorded in the Cash Book as if there is no bank column therein.  (4) On 18th December, 2019 the debit balance of Rs. 15,260 as on the previous day, was brought forward as credit balance.  (5) Of the total cheques amounting to Rs. 11,514 drawn in the last week of December, 2019, cheques aggregating Rs. 7,815 were encased in December.  (6) Dividends of Rs. 25,000 collected by the Bank and subscription of Rs. 1,000 paid by it were not recorded in the Cash Book.  (7) One out-going Cheque of Rs. 3,50,000 was recorded twice in the Cash Book. Prepare a Reconciliation Statement. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. | a. | A firm purchased second hand machinery on 1st January, 2018 for Rs. 3,00,000, subsequent to which Rs. 60,000 and Rs. 40,000 were spent on its repairs and installation, respectively. On 1st July, 2019 another machinery was purchased for Rs. 2,60,000. On 1st July, 2020, the first machinery having become outdated was auctioned for Rs. 3,20,000 and on the same date, another machinery was purchased for Rs. 2,50,000. On 1st July, 2021, the second machinery was also sold off and it fetched Rs. 2,30,000. Depreciation was provided on machinery @ 10% on the original cost annually on 31st December, under the straight-line method.  Required: Prepare the following accounts in the books of the company:  (i) Machinery Account for the years ending Dec. 31 2018 to 2021 and (ii) Machinery Disposal Account | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. | a. | Mr. Mohan gives you the following trial balance and someother information:    Other Information:  (i) Closing Inventory was Rs.1,80,000;  (ii) Depreciate Furniture @ 10% p.a.  Required to Prepare Trading and Profit and Loss Account for the year ended on31.3.2020 and Balance Sheet of Mr. Mohan as on that date. | CO4 | A | 10 |
|  |  |  |  |  |  |
| 16. | a. | Mr. Roy was unable to agree the Trial Balance last year and wrote off the difference to the Profit and Loss Account of that year. Next Year, he appointed a Chartered Accountant who examined the old books and found the following mistakes:  (1) Purchase of a scooter was debited to conveyance account Rs. 3,000.  (2) Purchase account was over-cast by Rs. 10,000.  (3) A credit purchase of goods from Mr. P for Rs. 2,000 was entered as a sale.  (4) Receipt of cash from Mr. A was posted to the account of Mr. B Rs. 1,000.  (5) Receipt of cash from Mr. C was posted to the debit of his account, Rs. 500.  (6) Rs. 500 due by Mr. Q was omitted to be taken to the trial balance.  (7) Sale of goods to Mr. R for Rs. 2,000 was omitted to be recorded.  (8) Amount of Rs. 2,395 of purchase was wrongly posted as Rs. 2,593.  Mr. Roy used 10% depreciation on vehicles. Suggest the necessary rectification entries. | CO6 | A | 20 |
|  |  |  |  |  |  |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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 | - | 10 | 10 | 2 | - | - | 22 |
| CO5 | 2 | - | 20 | - | - | - | 22 |
| CO6 | - | - | 30 | - | - | - | 30 |
|  | | | | | | | **170** |

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **17BC2020 / 18PA2009 / 17BB2010** | **Duration** | **3hrs** |
| **Course Name** | **INCOME TAX** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Previous year. | | CO1 | U | 2 |
| 2. | Which section explains the exemptions in agricultural income? | | CO2 | R | 2 |
| 3. | Which section explains the exemptions in leave travel concession? | | CO3 | R | 2 |
| 4. | Define casual income and give some example. | | CO4 | R | 2 |
| 5. | Define Capital Asset. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Calculate the gross annual value of Mr. Keshev (resident) from the particulars given below:   1. Municipal value Rs 3,70,000 2. Fair rent Rs 2,80,000 3. Standard rent Rs 1,75,000 4. Annual rent Rs 1,68,000 5. Unrealized rent of the P.Y. Rs 42,000 6. Vacancy period 2 Month | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Calculate the taxable amount of annual accretion to RPF if following information is provided by Mr. Goodwin (resident).   1. Basic salary @ Rs. 50,000 p.m. 2. Commission received by him on the basis of turnover of Rs 5,00,000 @ 10%. 3. Employer’s contribution to RPF @ 15% of salary. 4. Interest credited on 30th June 2020 to RPF balance at 14% is Rs. 50,000. | | CO2 | U | 10 |
| 8. | Mrs. Latha (resident) an employee of central govt. in Chennai submits the following information. Compute the net salary for the A.Y. 2022-23.  Basic salary Rs.45,000 per month  DA 30% of basic (60% enters into all retirement benefits)  HRA Rs. 3,600 per month  Annual bonus Rs. 15,000  Entertainment Allowance Rs. 15,000  Rent paid by the Latha is Rs. 72,000 p.a | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Mr. Joseph Raj purchased a plot in 2004-05 for Rs 4,00,000. It was sold on 15-1-2022 for Rs 45,00,000 and he paid Rs 7,00,000 as brokerage charges. He invested Rs 1,00,000 in NHAI bonds and Rs 2,10,000 in bonds issued by Rural Electrification Corporation Ltd. Compute his taxable capital gain, if CIIS: 2004-05-113; 2021-22-317. | | CO4 | U | 10 |
| 10. | Explain the basic and additional conditions of residential status and also explain the conditions to determine scope of income. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Define Provident fund; explain its various types and taxability. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Mr. Grish furnished the following particulars of his income for the P.Y. 2021-21.   1. Income on German development bonds Rs 70,000 (2/5th is received in India 2. Income from agriculture is Bangladesh (received there but later on Rs 50,000 remitted to India) Rs 1,80,000. 3. Income from property in Sri Lanka received there (Rs 80,000 is used in Sri Lanka and the balance remitted to India) Rs.1,20,000. 4. Income from business Kenya which is controlled from Bengaluru (Rs.18,000 received in Bengaluru) Rs 78,000. 5. Dividend paid by an Indian company received in Canada Rs 1,00,000 6. Past untaxed profit Rs 1,05,000 brought to India during 2021-22. 7. Profit from business in Mysore but controlled from London Rs 72,000. 8. Profit on sale of building in Mangaluru but received in Dubai Rs 1,48,000. 9. Pension (computed) from Indian Company received in London Rs 36,000 10. Gift in cash from a relative received in India Rs 60,000.   Find out Mr. Grish’s Gross Total Income for the A.Y. 2022-23 If he is a)Resident and ordinarily resident, b) Resident but not ordinarily resident and c)Non- resident. | CO1 | An | 20 |
| 13. | a. | Mr. Sathya (age 35 years) is working as assistant in the Marketing Department of TTD Ltd, Chennai. His salary income details are as follows:  Basic salary Rs. 15000 p.m.  Dearness Allowance Rs. 5000 p.m.  Dearness Pay Rs. 2000 p.m.  Commission Rs.45000 p.m.  Entertainment Allowance Rs. 700 p.m. (6000 spent on entertainment during the year)  House rent allowance Rs. 7500 p.m. (Rent paid Rs. 9000 p.m.)  Compute taxable salary for the Assessment year 2022-23 . | CO2 | An | 10 |
|  | b. | Mr. Ravi sold his residential house on 1-1-2022 for Rs 46,06,000 which he had purchased in 2001-02 for Rs 3,50,000. He spent 9,000 for sale of the house. He also spent Rs 2,50,000 on the construction of new house and deposited Rs 1,20,000 under capital gains account scheme on 28-3-2022. The CII for 2001-02 and 2021-22 are 100 and 317 respectively. Compute taxable capital gains for the Assessment Year 2022-23. | CO2 | A | 10 |
| 14. | a. | Agricultural land purchased by Mr. Rajesh (resident) in 2004-05 for Rs. 80,000. Sold for Rs 25,00,000 on 1 6-2021. The assessee purchased another piece of agricultural land on 1-10-2021 for Rs 88,000 and deposited Rs 70,000 on 1-8-2021 in Capital Gains Account Scheme 1988. Find out the Capital Gain chargeable to tax for the assessment year 2022-23. The cost inflation index in 2004-05 was 113 and in2021-22 = 317. | CO3 | An | 10 |
|  | b. | From the following receipts and payments of Mr. Jai (resident), compute his taxable income under the head income from other sources:   * Winnings from Madhya Pradesh State Lottery Rs 38,000 * Winnings from horse race Rs 2,000 * Winnings from Rajasthan State Lottery Rs 2,500 * Winnings from horse race Rs 69,000 * Winnings from cross word puzzle Rs 3,500 * Gift received from a friend in London Rs 1,50,000 * Winnings from card games Rs 2,500 * Purchase of lottery tickets Rs 3,000 and payments for betting's in horse race Rs 6,000, Winnings from camel race Rs 30,000. | CO3 | A | 10 |
| 15. | a. | Sri Ganesh has the following investments for the year ended 31-3-2022:   1. Dividend from Indian company Rs 6,000 2. Rs 90,000 in post office savings Bank account which earns the interest @ 5% p.a. 3. Rs 84,000 10% tax free debentures of Mysore Municipal corporation. 4. 14% Karnataka State Electricity Board Bonds Rs 40,000. 5. Rs 50,000 fixed deposits with Canara Bank Mysore at 8% p.a.   Compute the income from sources of Sri Ganesh from the above investment for the assessment year 2022-23. | CO4 | An | 10 |
|  | b. | Write the proforma of income from house property. | CO4 | R | 10 |
| 16. |  | Write the proforma of income from Long term and short term capital gain. | CO5 | R | 20 |

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

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

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

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **18PA2002 / 20BC2002** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS ORGANIZATION AND MANAGEMENT** | **Max. Marks** | **100** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 1. | Define business organization. | | CO1 | U | | 2 |
| 2. | Explain the term planning in a business. | | CO2 | U | | 2 |
| 3. | What are the professional ethics that are to be followed in a business. | | CO3 | R | | 2 |
| 4. | Explain selection and recruitment. | | CO4 | U | | 2 |
| 5. | Analyse leadership in a business. | | CO5 | An | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Explain characteristics of Management. | | CO1 | U | | 10 |
| **(OR)** | | | | | | |
| 7. | Explain the steps involved in a planning process. | | CO2 | U | 10 | |
| 8. | Apply Internal controls and prevention of Frauds in a business. | | CO3 | Ap | 10 | |
| **(OR)** | | | | | | |
| 9. | Explain the functions of HRM. | | CO4 | U | | 10 |
| 10. | Evaluate the importance of Motivation. | | CO5 | E | | 10 |
| **(OR)** | | | | | | |
| 11. | Explain the Role of leadership. | | CO6 | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Explain various types of business organizations. | CO2 | E | 20 | |
|  |  |  |  |  |  | |
| 13. |  | Analyze different types of plans involved in the business. | CO3 | R | 20 | |
|  |  |  |  |  |  | |
| 14. |  | Explain various fundamental principles of ethical behavior that are to be followed in a business. | CO4 | Ap | 20 | |
|  |  |  |  |  |  | |
| 15. |  | Analyze the selection procedure that is involved in recruiting employees in an organization. | CO5 | An | 20 | |
|  |  |  |  |  |  | |
| 16. |  | Evaluate Maslows theory of motivation that are used in a business environment. | CO6 | E | 20 | |
|  |  |  |  |  |  | |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / BL** | **R** | **U** | **Ap** | **An** | **E** | **C** | **Total** |
| CO1 | - | 12 | - | - | - | - | 12 |
| CO2 | - | 12 | - | - | 20 | - | 32 |
| CO3 | 22 | - | 10 | - | - | - | 32 |
| CO4 | - | 12 | 20 | - | - | - | 32 |
| CO5 | - | - | - | 22 | 10 | - | 32 |
| CO6 | - | 10 | - | - | 20 |  | 30 |
| TOTAL | 22 | 46 | 30 | 22 | 50 | - | **170** |

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **18PA2017** | **Duration** | **3hrs** |
| **Course Name** | **ADVANCED PERFORMANCE MANAGEMENT** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Expand SMART. | | CO1 | R | 2 |
| 2. | Write a note on Benchmarking. | | CO5 | R | 2 |
| 3. | List out the components in Porter’s five forces model. | | CO1 | U | 2 |
| 4. | Enumerate the Critical success factors. Give any two examples. | | CO2 | U | 2 |
| 5. | Define Activity Based Budgeting. | | CO6 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Describe the impact of the External Environment on Performance. | | CO2 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Highlight the advantages and disadvantages of financial ratio analysis. | | CO4 | An | 10 |
| 8. | Describe the impact of risk and uncertainty in an MNC. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Highlight the importance of accounting ratios. What is the message it leaves for Management Accountants while benchmarking? | | CO1 | U | 10 |
| 10. | Give a detailed note on McKinsey’s 7S model. | | CO4 | E | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Describe the problems with performance measurement in non-profit organizations. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | How does Non-Financial Performance indicators impact the success of an organization? | CO5 | An | 20 |
|  |  |  |  |  |  |
| 13. |  | Zero Ltd fixes the inter-divisional transfer prices for its products on the basis of cost plus an estimated return on investment in its divisions. The relevant portion of the budget for the Division A for the year 1991-92 is given below:  Fixed Assets : Rs. 5,00,000  Current Assets ( other than debtors): Rs. 3,00,000  Debtors : Rs. 2,00,000  Annual Fixed cost : Rs. 8,00,000  Budgeted volume of Production : 4,00,000 Units  Variable cost per unit : Rs. 10  Desired return on investment : Rs. 28% | CO4 | An | 20 |
|  |  |  |  |  |  |
| 14. |  | Discuss the Strategic Performance Measures in Non-Profit organizations. | CO3 | E | 20 |
|  |  |  |  |  |  |
| 15. |  | What do you mean by Balance Score card? How does it help the organizations as a strategic management tool? | CO5 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | What do you mean by Financial Distress? Narrate the symptoms of corporate sickness. | CO6 | A | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Use Strategic Planning and Control Models to plan and monitor organisational performance. |
| CO2 | Assess and identify key external influences on organisational performance. |
| CO3 | Identify and evaluate the design features of effective performance management information & monitoring systems. |
| CO4 | Apply appropriate strategic performance management techniques in evaluation. |
| CO5 | Improve organisational performance. |
| CO6 | Advise clients and senior management on strategic business performance evaluation and on recognising vulnerability to corporate failure. |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / BL | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 12 |  |  |  |  | 14 |
| CO2 |  | 12 |  |  |  |  | 12 |
| CO3 |  |  |  |  | 20 |  | 20 |
| CO4 |  |  |  | 10 | 10 |  | 20 |
| CO5 | 2 |  | 20 | 30 |  |  | 52 |
| CO6 |  | 12 | 20 | 20 |  |  | 52 |
|  | | | | | | | **170** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define a small company. | | CO1 | R | 2 |
| 2. | Expand (i) MOA (ii) AOA | | CO2 | R | 2 |
| 3. | Examine the provisions regarding woman director. | | CO3 | An | 2 |
| 4. | Expand (i) AGM (ii) EGM | | CO4 | R | 2 |
| 5. | Define Corporate Governance. | | CO6 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Contrast Doctrine of Constructive Notice with Doctrine of Indoor Management. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Distinguish between a Public Company and Private Company. | | CO2 | An | 10 |
| 8. | State the provisions regarding the holding of Annual General Meeting. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Elucidate the functions of a Company Secretary as provided by the Companies Act 2013. | | CO4 | U | 10 |
| 10. | Illustrate the circumstances in which company may be wound up by Tribunal as per Section 271 of the Companies Act 2013. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Narrate the advantages of Corporate Governance. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain the advantages of incorporation. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | Distinguish between Memorandum of Association and Articles of Association. | CO2 | An | 10 |
|  | b. | Define the term “Prospectus” and explain four types of prospectus. | CO2 | U | 10 |
|  |  |  |  |  |  |
| 14. |  | State the grounds under which the registrar of companies can present a petition for winding up of a company. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | Explain the various provisions of the Companies Act 2013 regarding board meeting. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 16. |  | Discuss the provisions regarding One Person Company (OPC) under the Companies Act 2013. | CO5 | An | 20 |
|  |  |  |  |  |  |

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

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

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

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define law. | | CO1 | R | 2 |
| 2. | Explain the term ‘let the buyer beware’. | | CO2 | An | 2 |
| 3. | Enumerate unfair trade practice and service. | | CO3 | A | 2 |
| 4. | Consumer Protection Act is popularly known as -------------- | | CO4 | U | 2 |
| 5. | Define employee. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the nature and source of business law. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | State the different classification of the contract. | | CO2 | R | 10 |
| 8. | Discuss the remedies for breach of contract. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the objectives and components of Competition Act- 2002. | | CO4 | An | 10 |
| 10. | Differentiate between the following: a) A valid and voidable contract b) Sole proprietorship and Partnership | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | State the rights and legal approval to be taken by the employer before dismissing the employees collectively. | | CO6 | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Bring out the hierarchy of court in India. | CO1 | U | 20 |
| 13. |  | Explain the essential elements of a valid contract. | CO2 | An | 20 |
| 14. |  | Define partnership deed. Also, discuss the rights and duties of partners. | CO3 | R | 20 |
| 15. |  | Explain the memorandum of association, conditions, clauses and doctrine of ultra vires. | CO4 | An | 20 |
| 16. |  | “All employees are entitled to certain fundamental duties and rights” – Discuss | CO6 | C | 20 |

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

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

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Write a short note on financial reporting. | | CO1 | U | 2 |
| 2. | Describe impairment of assets. | | CO2 | R | 2 |
| 3. | Define stakeholders. | | CO3 | A | 2 |
| 4. | Write a short note on cash flow statement. | | CO4 | A | 2 |
| 5. | Define Partnership. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Briefly discuss the elements of financial statements. | | CO1 | R | 10 |
|  | **(OR)** | |  |  |  |
| 7. | A manufacturing plant was constructed at a cost of Rs.10lakhs. The cost to be capitalized is likely to include the cost of constructing the asset and the present value of the cost of dismantling it. Cost of construction was Rs.10 lakhs. It would cost Rs.4 lakhs to remove in 5 years. The prevailing interest rates were 10%.   1. Calculate the initial value of the plant 2. Pass journal entry for recognizing the initial value of the plant | | CO2 | A | 10 |
| 8. | From the following information calculate (i) Current Ratio (ii) Liquidity Ratio (iii) Debt Equity Ratio and (iv) Debtor’s Turnover Ratio   1. Sales Rs.9,00,000 2. Inventories Rs.50,000 3. Trade receivables Rs.60,000 4. Cash and cash equivalents Rs.30,000 5. Trade payables Rs.80,000 6. Bank Term Loan Rs.1,00,000 7. Capital Rs.2,00,000 | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | List out the complete set of Financial Statements as per IAS 1. | | CO4 | R | 10 |
| 10. | P, Q AND Rare partners in a partnership firm. As per the partnership deed, the partners are to be remunerated as under.  The net profits before charging of any salary or commission to any partner is Rs.60,000/- The balance of profits and losses are to be shared by the partners in the ratio of 1:2:2   1. P is to be paid salary of Rs.10,000 p.m 2. Q is to be given commission of 10% on net profit before charging any salary or commission due to any partner 3. R is entitled to commission of 10 % on net profit after charging any salary or commission due to any partner   You are required to prepare the Profit and Loss Appropriation Account and show your workings. | | CO6 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | On 31st December 2021, Pegasus Ltd., acquired 80% of shares in Ulysses Ltd., for Rs.9, 60,000 and paid by equity at par.  Fair value of assets and liabilities of Ulysses Ltd are given below  Fair value of Assets Rs.32,00,000  Value of liabilities Rs.24,00,000  **Calculate :**  1) Fair value of net assets  2) Non-Controlling interest at Net Asset Method  3) Good will  4) Pass journal entries in the books of Pegasus Ltd | | CO5 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Following are the details pertaining to an asset.  Carrying Amount - Rs.1,00,000  Fair value (net) - Rs.82000  Expected future cash flows   |  |  |  |  |  | | --- | --- | --- | --- | --- | | Year | 1 | 2 | 3 | 4 | | Cash flows | 15000 | 16000 | 13000 | 14000 |   Discount rate = 10%  **Required :**  1**.** Find the value in use  2. Determine the Recoverable amount  3. Decide whether the asset is impaired or not?  4. If so what is the impairment loss? | CO2 | A | 15 |
|  | b. | Name the following standards (1) IAS 2 (2) IAS 41 (3) IAS 16 (4) IAS 40 (5) IFRS 3 | CO2 | R | 5 |
|  |  |  |  |  |  |
| 13. | a. | Phoenix Ltd has incurred the following costs prior to bringing a machine into full production   |  |  |  | | --- | --- | --- | | Particulars | | Amount (RS.) | | Purchase Price before rebate and taxes |  | 4,00,000 | | Trade Discount | As shown in the Invoice | 50,000 | | Refundable Purchase Taxes | As shown in the Invoice | 50,000 | | Nonrefundable taxes | As shown in the Invoice | 25,000 | | Architect’s fee | | 10,000 | | Delivery and Installation costs | | 20,000 | | Operating Losses Prior to Commercial Production | | 30,000 |   Calculate the amount at which the machine should be recognized in the accounting records of Phoenix Ltd in accordance with IAS 16. | CO4 | A | 10 |
|  | b. | On 1 January 2021, DCL Computers receives an order from a customer for a computer as well as 2 years of technical support. DCL Computers delivered the computer (and transfers its legal title) to the customer on the same day. The customer paid Rs.42, 000 upfront and an old computer in exchange. If sold individually, the selling price of the computer is Rs.35, 000 and the selling price of the technical support is Rs.12, 000. The fair value of the old computer exchanged is Rs.5000.  **Required:**   1. Identify the contract 2. Identify the performance obligations 3. Identify the transaction price 4. Allocate the transaction price to each obligations | CO4 | A | 10 |
|  |  |  |  |  |  |
| 14. | a. | List out any five users of financial statements and explain their interest in the performance of the entity | CO1 | U | 10 |
|  | b. | Define goodwill and distinguish between purchased good will and non-purchased goodwill. | CO1 | R | 10 |
|  |  |  |  |  |  |
| 15. | a. | The following are the summarized Profit & Loss Account and balance sheet of Waldo Company Ltd., for the year ending 31st March, 2014.  **Profit and Loss Account**   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs.** | **Assets** | **Rs.** | | To Opening stock | 9,950 | By Sales | 85,000 | | To Purchases | 54,525 | By Closing stock | 14,900 | | To Incidental expenses | 1,425 |  |  | | To Gross profit | 34,000 |  |  | | **Total** | **99,900** |  | **99,900** | | To Expenses | 19,900 | By Gross Profit | 34,000 | | To Net Profit | 15,000 | By Other Income | 900 | | Total | **34,900** |  | **34,900** |   **BALANCE SHEET**   |  |  |  |  | | --- | --- | --- | --- | | **LIABILITIES** | **Rs.** | **ASSETS** | **Rs.** | | Issued Capital  2,000 equity shares  of`Rs.10 each | 20,000 | Land and building | 15,000 | | Reserves | 9,000 | Plant and machinery | 18,000 | | Profit & Loss Account | 6,000 | Stock in trade | 14,900 | | Bank Term Loan | 10,000 | Sundry debtors | 7,100 | | Current liabilities | 13,000 | Cash and bank balance | 3,000 | |  | **58,000** |  | **58,000** |   You are required to calculate (i) Gross profit ratio; (ii) Net Profit ratio ; (iii) Current Ratio (iv) Liquidity Ratio (v) Stock Turnover Ratio (vi) Debtors Turnover Ratio (vii) Total Asset Turnover Ratio (viii) Stock Holding Period (ix) Debt Collection Period (x) Debt Equity Ratio | CO3 | A | 20 |
|  |  |  |  |  |  |
| 16. | a. | Alpha acquired Beta on 1 January 2018. At that date Beta’s retained earnings were Rs.15, 000. The statements of financial position of Alpha and Beta as at 31st December 2018 were as follows.   |  |  |  | | --- | --- | --- | | **Particulars** | **Alpha (Rs.)** | **Beta (Rs.)** | | **Non-current assets:** |  |  | | Property, plant & equipment | 85,000 | 18,000 | | **Investments:** |  |  | | Shares in Beta | 60,000 |  | |  |  |  | | **Current Assets** | 160,000 | 84,000 | |  | **305,000** | **102,000** | | **Equity:** |  |  | | Equity shares 1 each | 65,000 | 20,000 | | Share premium | 35,000 | 10,000 | | Retained earnings | 70,000 | 25,000 | |  |  |  | | **Current liabilities** | 135,000 | 47,000 | |  | **305,000** | **102,000** | |  |  |  |   Prepare the consolidated statement of financial position for the Alpha group as at 31st December 2018 in the following two scenarios   1. If Alpha had acquired 100% stake in Beta 2. If Alpha had acquired 80% stake in Beta | CO5 | A | 20 |
|  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **COURSE OUTCOMES** | | | | | | | | |
| **CO1** | To Understand the “a conceptual and regulatory framework”, for financial reporting | | | | | | | | |
| **CO2** | To Remember various provisions on transactions in financial statements | | | | | | | | |
| **CO3** | To Analyse and interpret financial statements for varied organizations | | | | | | | | |
| **CO4** | To Develop and Present financial statements for single entities and business combinations | | | | | | | | |
| **CO5** | To Apply and analyse the consolidation under International accounting standards | | | | | | | | |
| **CO6** | To Evaluate Partnership admission, retirement and death and dissolution | | | | | | | | |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 20 | 12 |  |  |  |  | 32 |
| CO2 | 7 |  | 25 |  |  |  | 32 |
| CO3 |  |  | 22 | 10 |  |  | 32 |
| CO4 | 10 |  | 22 |  |  |  | 32 |
| CO5 | 2 |  | 30 |  |  |  | 32 |
| CO6 |  |  | 10 |  |  |  | 10 |
|  | | | | | | | **170** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

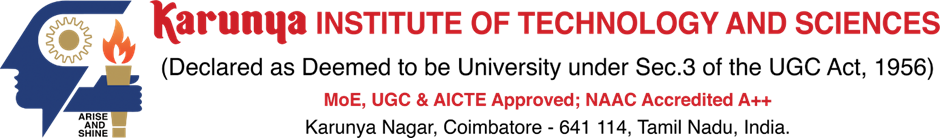
|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **20BC2010** | **Duration** | **3hrs** |
| **Course Name** | **INCOME TAX** | **Max. Marks** | **100** |

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

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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** |

****

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | Explain research Design. | CO1 | R | 2 |
| 2. | State about qualitative Research. | CO2 | U | 2 |
| 3. | Explain questionnaire. | CO3 | R | 2 |
| 4. | State about non-sampling errors in detail | CO4 | R | 2 |
| 5. | Explain data processing. | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Describe the nature and scope of business research. | CO1 | U | 10 |
|  | **(OR)** |  |  |  |
| 7. | Examine the steps involved in formulating a research problem. | CO2 | An | 10 |
| 8. | Explain in detail about measurement techniques in a research. | CO3 | U | 10 |
|  | **(OR)** |  |  |  |
| 9. | Examine the factors relating to secondary data sources. | CO4 | An | 10 |
| 10. | Explain the contents of table. | CO5 | U | 10 |
|  | **(OR)** |  |  |  |
| 11. | Assess the characteristics of a good research report. | CO6 | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | Describe the types of research design. | CO2 | U | 20 |
| 13. | Examine the methods of collecting primary data. | CO3 | An | 20 |
| 14. | Summarize the types of sampling that are used in a research. | CO4 | U | 20 |
| 15. | Examine the steps involved in research process. | CO5 | An | 20 |
| 16. | Explain the principles of writing a research report. | CO6 | U | 20 |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 10 | - | - | - | - | 12 |
| CO2 | - | 22 | - | 10 | - | - | 32 |
| CO3 | 2 | 10 | - | 20 | - | - | 32 |
| CO4 | 2 | 20 | - | 10 | - | - | 32 |
| CO5 | - | 12 | - | 20 | - | - | 32 |
| CO6 | - | 20 | - |  | 10 | - | 30 |
| **Total** | 6 | 94 | - | 60 | 10 | - | **170** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define preference shares. | | CO1 | U | 2 |
| 2. | Write a note on Underwriting. | | CO2 | R | 2 |
| 3. | Describe profit prior to incorporation. | | CO3 | An | 2 |
| 4. | Explain Goodwill. | | CO4 | A | 2 |
| 5. | Describe Amalgamation. | | CO5 | A | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Bharat Ltd. Issued 40000 shares of Rs. 10 each at a premium of Rs.2 per share. The shares were payable as follows.  Rs. 2 on application  Rs.5 on allotment (Including Premium)  Rs.5 on first & final Call  All the shares were applied for and allotted. All moneys were received with the exception of the first and final call on 1000 shares which were forfeited. 400 of these were reissued as fully paid at Rs.8 per share. Give the journal entries, prepare the bank A/c and the balance sheet of the company. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Write a short notes on:   1. Calls in Arrears 2. Forfeiture of Shares 3. Over Subscription 4. External reconstruction | | CO2 | R | 10 |
| 8. | ABT Ltd. has 8000 9% redeemable preference share of Rs.100 each fully paid. The company decides to redeem the shares on 31st Dec 2016 at a premium of 10%. The company makes the following issues.   1. 5000 equity shares of Rs.100 each at a premium of 10% 2. 3000 8% Debenture of Rs.100 each.   The issue was fully subscribed and allotments were made. The redemption was duly carried out. The company has sufficient profits.  You are required to give the necessary entries. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Mills India Ltd. was incorporated on 31st July 2017 to purchase the business of Hema & Co., as on 1st April 2017. The books of accounts disclosed the following on 31st March 2018.   1. Depreciation on machinery Rs.30000; general expenses Rs.55000; Advertisement Rs.8400; Interest on debenture Rs.23000. 2. Sales for the year Rs.32, 10,400 (1st April to 31st July 2017 Rs.802600; 1st July 2017 to 31st March 2018 Rs.2407800). 3. Gross Profit for the year Rs.412800; managing director salary 15000; Preliminary expenses written off Rs.20000. Company Secretary’s salary Rs.58000. 4. Bad debts written off Rs.14890 (prior to 31st July Rs.4020, after 31st July Rs.10870)   You are required to prepare a statement apportioning properly the net profit of the company as between  Profits available for distribution; b) Profits prior to incorporation. | | CO4 | A | 10 |
| 10. | Following a series of losses ABT Co. Ltd., resolved to reduce its capital to 50000 fully paid Rs.5 shares and to eliminate share premium account. The company’s Balance Sheet prior to implementation of the scheme was:   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs** | **Assets** | **Rs** | | **Share Capital:** |  | Goodwill | 100000 | | 50000 fully paid shares of Rs.10each | 500000 | land & Building | 162000 | | Securities Premium | 50000 | Plant & Machinery | 207000 | | Creditors | 62000 | Stock | 92000 | | bank Overdraft | 73000 | Debtors | 74000 | |  |  | Profit & Loss A/c | 50000 | |  | 685000 |  | 685000 |   It was resolved to apply the sum available under the scheme:   1. To write off the goodwill account 2. To write off the debit balance of the Profit & Loss account 3. To reduce the book values of the assets by the following amounts:   Land and Building 42000  Plant and Machinery 67000  Stock 33600  d) To provide a bad debts reserve of 10% of the book value of debtors.  Show the journal entries to give effect to the scheme and prepare the revised balance sheet after its implementation. | | CO5 | A | 10 |
|  | **(OR)** | |  |  |  |
| 11. | James Co. Ltd was incorporated on May 1, 2008 to take over the business of X & Co.’ as a going concern from January 1, 2008. The profit and loss account for the year ending December 31, 2003 was as follows.  **Profit and Loss A/C of “James” Co. Ltd. for the year ended 31.12.2008**  **Dr Cr**   |  |  |  |  | | --- | --- | --- | --- | | **Particulars** | **Rs.** | **Particulars** | **Rs.** | | To Rent and Taxes | 12000 | By Trading account | 155000 | | To Insurance | 3000 | (Gross Profit) |  | | To Electricity charges | 2400 |  |  | | To Salaries | 36000 |  |  | | To Director fee | 3000 |  |  | | To Auditors fee | 1600 |  |  | | To Commission | 6000 |  |  | | To Advertisement | 4000 |  |  | | To Discount | 3500 |  |  | | To Office expenses | 7500 |  |  | | To Carriage | 3000 |  |  | | To Bank Charges | 1500 |  |  | | To Preliminary expenses | 6500 |  |  | | To Bad debts | 2000 |  |  | | To Interest on Loan | 3000 |  |  | | To Net Profit | 60000 |  |  | |  | 155000 |  | 155000 |   The total turnover for the year ending December 31, 2008 was Rs.500000 Divided into Rs.150000 for the period up to May 1, 2008 and Rs.350000 for the remaining period. Ascertain the profits earned prior to the incorporation of the company. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | TMT Ltd. Invited application for 20000 shares of Rs.100 each at a discount of 5% payable as follows:  On application Rs.25  On allotment Rs.34  On first & final call Rs.36  Applications were received for 18000 shares and all of these were accepted. All moneys due were received except the first and final call on 200 shares which were forfeited. Of the forfeited shared, 100 shares were reissued at the rate of Rs.90 as fully paid. Show necessary journal entries in the books of the company. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | ABD Ltd has an authorized capital of Rs.800000 comprising 2000 6% Redeemable preference shares of Rs,100 each and 6000 equity shares of Rs.100 each.  The preference shares are redeemable on 31st July 2018 at a premium of 10%. The summarized balance sheet of the company as on 30.6.2017 was as under   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs** | **Assets** | **Rs.** | | **Authorized Capital**:  6000 Equity shares of Rs.100 each | 600000  ===== | Sundry Assets | 350000 | | 2000 6% preference shares of Rs.100 each | 200000  ===== | Investments | 40000 | | **Paid up capital:**  2500 Equity shares of Rs,100 each | 250000 | Bank | 72000 | | 1000 6% Redeemable preference shares of Rs.100 each | 100000 |  |  | | Capital Reserve | 10000 |  |  | | General reserve | 30000 |  |  | | Profit & Loss A/C | 32000 |  |  | | Creditors | 40000 |  |  | | **Total** | **462000** | **Total** | **462000** |   The necessary resolutions were duly passed and following transactions were carried through.   1. To provide cash for repayment of redeemable, preference shares, the investments were sold for Rs.50000 and 500 Equity shares of Rs.100 each were issued to the existing shares holders at Rs.120 per share payable in full. All moneys were duly received. 2. The redeemable Preference shares were duly redeemed.   You are required to pass necessary journal entries in the books of the company and also prepare the amended balance sheet. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. | a. | Saj Ltd was registered with an authorized capital of Rs.600000 in equity shares of Rs.10each.The following is its Trial Balance on 31st March 2022   |  |  |  | | --- | --- | --- | | **Particulars** | **Debit (Rs)** | **Credit(Rs)** | | Good will | 68000 |  | | Cash and bank balances | 63300 |  | | purchases | 370000 |  | | Preliminary expenses | 10000 |  | | Share capital |  | 800000 | | 6% debentures |  | 600000 | | Profit and loss A/c |  | 29000 | | Calls-in-arrears | 15000 |  | | premises | 600000 |  | | Plant and machinery | 660000 |  | | Interim Dividend | 75000 |  | | sales |  | 830000 | | Advertisement | 20000 |  | | Stock (1.4.2021) | 150000 |  | | Furniture and fixtures | 14400 |  | | Sundry debtors | 174000 |  | | wages | 169730 |  | | General expenses | 13670 |  | | Freight and carriage | 26230 |  | | salaries | 29000 |  | | Directors fees | 11450 |  | | Bad debts | 4220 |  | | Debenture interest paid | 18000 |  | | Bills payable |  | 76000 | | Sundry creditors |  | 100000 | | General reserve |  | 50000 | | Provision for bad debts |  | 7000 | | Total | 2492000 | 2492000 |   Prepare statement of P&L and balance sheet in proper form after making the following adjustments   1. Depreciate plant and machinery by 5% and write off furniture by Rs,2400 2. Write off preliminary expenses 3. Provide for 6 months interest on debentures 4. Provision for bad and doubtful debts should be equal to 1% on sales 5. Directors fees are outstanding to the extent of Rs.550 and salaries Rs.1000 6. Goods to the value of 3000 were distributed as free samples during the year. But no entry was has been made. 7. Stock on 31.3.2022 was Rs.190000 | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. | a. | The following is the Balance sheet of ABC Ltd. As on 31.3.2006   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs.** | **Assets** | **Rs.** | | Share Capital 200000shares of Rs.10each | 2000000 | Land and Building | 1000000 | | General Reserve | 250000 | Plant & Machinery | 1500000 | | Dividend equalization reserve | 200000 | Furniture | 25000 | | Profit and Loss A/c | 51000 | Stock | 600000 | | 12% Debenture | 1000000 | Work-in-Progress | 300000 | | Sundry Creditors | 300000 | Sundry Debtors | 250000 | |  |  | Cash at Bank | 126000 | |  | 3801000 |  | 3801000 |   The company was absorbed by A Ltd. on the above date. The consideration for the absorption is the discharge of the debentures at a premium of 5%, taking over the liability in respect of sundry creditors and a payment of Rs.7 in cash and one share of Rs.5 in A Ltd. at the market value of Rs.8 per share for every share in ABC Ltd. The cost of liquidation of Rs.15000 is to be met by the purchasing company.  Close the book of ABC Ltd., and pass the journal entries in the books of A Ltd. | CO4 | A | 20 |
|  |  |  |  |  |  |
| 16. | a. | Briefly explain the salient features of the Company. | CO5 | A | 20 |
|  |  |  |  |  |  |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **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** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Investment. | | CO1 | U | 2 |
| 2. | Describe Systematic Risk. | | CO2 | R | 2 |
| 3. | Write a short note on Industry Analysis. | | CO3 | R | 2 |
| 4. | Define Risk. | | CO4 | R | 2 |
| 5. | Write a short note on Portfolio Management. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the features of good Investment. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Mr Lal submits you the details on dividend and value of shares in SBT Co Ltd. for a period of ten year starting from 2002.   |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | Year | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | | Price | 125 | 165 | 200 | 170 | 180 | 190 | 205 | 210 | 200 | 210 | | Dividend | 18 | 15 | 20 | 32 | 20 | 14 | 14 | 8 | 16 | 20 |   Compute total return on the basis of above information. | | CO2 | U | 10 |
| 8. | Briefly discuss the Dow-Theory. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Briefly discuss the Capital Assert Pricing Model. | | CO4 | U | 10 |
| 10. | Explain the importance of Portfolio selection. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Elucidate the functions of stock exchanges in India. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Briefly explain the functions of Stock Exchanges in India. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | Classify the different types of risks, investors may encounter when making financial decisions. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. | a. | Describe Eliot Wave Theory. Enumerate the key macro-economic indicators of the Indian economy. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. | a. | Elaborate Markowitz Model Theory. Briefly explain the components of Modern Portfolio Theory. | CO4 | R | 20 |
|  |  |  |  |  |  |
| 16. | a. | Describe steps involved in portfolio selection and explain various types of Mutual Fund. | CO5 | R | 20 |
|  |  |  |  |  |  |

**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 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Give an account of Cost Centres and Cost Unit. | | CO1 | U | 2 |
| 2. | Expand FIFO and LIFO. | | CO2 | R | 2 |
| 3. | Define Idle time. | | CO3 | R | 2 |
| 4. | Define Overhead. | | CO4 | R | 2 |
| 5. | Write short notes on Fixed Budget and Flexible Budget. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain in detail the costs that are used for Managerial decisions with illustrations. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | From the following information prepare a cost sheet for the month of January.   |  |  | | --- | --- | | Stock of raw materials on 1st January | 25,000 | | Stock of raw materials on 31st January | 26,200 | | Purchase of raw materials | 21,900 | | Carriage on purchases | 1,100 | | Sale of finished goods | 72,300 | | Direct wages | 17,200 | | Non- productive wages | 800 | | Direct expenses | 1,200 | | Factory overheads | 8,300 | | Administrative overheads | 3,200 | | Selling overheads | 4,200 | | | CO2 | A | 10 |
| 8. | Define Overhead. State the different methods of classification of overheads.  Give examples. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Mr. Ramesh works in a factory where following particulars are applied:  Normal rate per hour - The Indian rupee symbol sign line icon on background Stock Vector - 703351703  Normal piece rate - 20% more of time rate  Expected output - 40 units per hour  Ramesh produces 314 units in an 8hour day  Calculate his wages for the day on (a) Time basis (b) piece basis | | CO4 | A | 10 |
| 10. | Prepare a stores ledger account from the following transactions under the LIFO method.   |  |  | | --- | --- | | Date | Particulars | | Jan 1 | Received 1000 units @ Rs. 1.00 per unit | | 10 | Received 260 units @ Rs. 1.05 unit | | 20 | Issued 700 units | | Feb 4 | Received 400 units @ 1.15 per unit | | 21 | Received 300 units @ 1.25 per unit | | March 16 | Issued 620 units | | April 12 | Issued 240 units | | May 10 | Received 500 units @1.10 per unit | | 25 | Issued 380 units | | | CO5 | A | 10 |
|  | **(OR)** | |  |  |  |
| 11. | What are the merits and demerits of time rate and piece-rate systems of wage payment? State the situations in which each system is effective and useful. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain in detail the classification of costs under various heads. | CO1 | An | 20 |
|  |  |  |  |  |  |
| 13. |  | The following is the summary of receipts and issues of materials in a factory. Prepare Stores Ledger on the basis of FIFO method.   |  |  | | --- | --- | | Date | Particulars | | Jan 1 | Opening balance 500 units @ 25 per unit | | 3 | Issued 70 units | | 4 | Issued 100 units | | 8 | Issued 80 units | | 13 | Received 200 units @ 24.50 per unit | | 14 | Returned to store 15 units at Rs.24 per unit | | 16 | Issued 180 units | | 20 | Received 240 units at 24.75 per unit | | 24 | Issued 304 units | | 25 | Received from supplier 320 units @ 24.50 per unit | | 26 | Issued 112 units | | 27 | Returned to store 12 units @ 24.50 units | | 28 | Received from supplier 100 units @ Rs.25per unit | | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | From the following data prepare a Reconciliation statement  (Amount in ₹)   |  |  | | --- | --- | | Profit as per cost accounts | 145500 | | Works overhead under recovered | 9500 | | Administrative overhead Under recovered | 22750 | | Selling overheads over recovered | 19500 | | Overvaluation of opening stock in cost accounts | 15000 | | Overvaluation of closing stock in cost accounts | 7500 | | Interest earned | 3750 | | Rent received | 27000 | | Bad debts written off | 9000 | | Preliminary expenses written off | 18000 | | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | ABC Ltd has prepared the budget for the production of one lakh units of the only commodity manufactured by it for a costing period as under:  ( ₹ )  Raw material 2.52 per unit  Direct Labour 0.75 per unit  Direct Expenses 0.10 per unit  Work Overheads (60% fixed) 2.50 per unit  Administration Overheads (80% fixed) 0.40 per unit  Selling Overheads (50% fixed) 0.20 per unit  The actual production during the period was only 60,000 units.  Calculate the revised budgeted cost per unit. | CO4 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | Differentiate Cost Control and Cost Reduction. | CO6 | An | 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, Labour and Overhead Costing |
| **CO3** | To Evaluate the Reconciliation procedures for Cost and Financial Accounts. |
| **CO4** | To Develop different types of budgeting using the techniques learnt |
| **CO5** | To Analyze the Performance Measurement and Reporting parameters for Management decision making |
| **CO6** | To Apply Cost Reduction and Value Maximization in real life scenario’s |

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | State the eligibility conditions for taxable supply. | | CO1 | U | 2 |
| 2. | State the eligibility conditions for time of supply. | | CO2 | R | 2 |
| 3. | Define input tax credit. | | CO3 | R | 2 |
| 4. | Define Anti-dumping duty. | | CO4 | R | 2 |
| 5. | Define Zero rated supply. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the features of GST. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Explain any ten major advantages of GST. | | CO2 | U | 10 |
| 8. | May 8 -Supplier invoices goods taxable on reverse charge basis to Lion & Co. (30 days from the date of issuance of invoice elapse on June 3)  May 12- Lion & Co receives the goods  May 30- Lion & Co makes the payment.  Determine the time of supply from the given information. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | May 12 -Supplier invoices goods taxable on forward charge basis to Leo & Co. (30 days from the date of issuance of invoice elapse on June 12)  May 22- Leo & Co receives the goods  May 30- Leo & Co makes the payment.  Determine the time of supply from the given information. | | CO4 | An | 10 |
| 10. | Explain the advantages of taking registration in GST and explain the term “casual taxable person”. | | CO5 | R | 10 |
|  | **(OR)** | |  |  |  |
| 11. | List out the various returns required to be filed under GST. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | For the purpose of production, the machine has to be supplied at site. It is done by sourcing various components from vendors and assembling the machine at site. The details of the various events are:  19thSeptember - Purchase order with advance of Rs.60,000 is received for goods worth Rs.11 lakh and entry duly made in the seller’s books of account.  27th October- The machine is assembled, tested at site, and accepted by buyer.  24th October - Invoice raised.  6th November - Balance payment of Rs.10,40,000 received.  Determine the time of supply in the above scenario for the purpose of payment of tax. | CO1 | An | 10 |
|  | b. |  | CO1 | A | 10 |
|  |  |  |  |  |  |
| 13. | a. | Explain the structure and functions of GST council. | CO2 | R | 10 |
|  | b. | Explain about national calamity and contingent duty. | CO2 | R | 10 |
|  |  |  |  |  |  |
| 14. | a. | Mr. Z, a supplier of goods, pays GST under scheme. Mr. Y is not eligible for only threshold exemption. He has the following outward taxable supplies in a tax period.  Intra – state supply of goods 7,00,000  Inter – state supply of goods 4,00,000  He has also furnished the following information in respect of purchase made by him in that tax period.  Intra – state supply of goods 2,00,000  Inter – state supply of goods 6,00,00  Mr. Y has following ITCs with him at the beginning of the tax period.  CGST 40,000  SGST 40,000  IGST 80,000  Note:   1. Rate of CGST, SGST and IGST to be 9%,9% and 18% respectively. 2. Both inward and outward supplies are exclusive of taxes, wherever applicable. 3. All the conditions necessary for availing the ITC have been fulfilled.   Compute the net GST payable by Mr. Y during the tax period. Make suitable assumption as required. | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. | a. | Explain the export procedure. | CO4 | U | 10 |
|  | b. |  | CO4 | An | 10 |
|  |  |  |  |  |  |
| 16. | a. |  | CO5 | A | 10 |
|  | b. | Explain the different types of duties in customs law. | CO5 | U | 10 |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Explain theoverview and evolution of GST**.** |
| **CO2** | Comprehend the registration process of GST under various schemes. |
| **CO3** | Analyze the practical concepts related to supply of GST. |
| **CO4** | Apply the concept of input tax credit with practical illustration. |
| **CO5** | Interpret the important provisions of customs law and its significance. |
| **CO6** | Apply the various provisions with regard to filling of GST returns |

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

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define marginal cost. | | CO1 | R | 2 |
| 2. | Explain how profit is calculated in marginal costing. | | CO2 | U | 2 |
| 3. | Define job costing. | | CO3 | R | 2 |
| 4. | Calculate PV ratio from the following data :  Sales ₹ 2,00,000 Variable cost ₹ 1,50,000 | | CO4 | A | 2 |
| 5. | Define target costing. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain “Notional Profit” and “Estimated Profit” in contract costing and discuss the rules regarding transfer of notional profit or estimated profits from contracts to be transferred to Profit and Loss account. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Product B is obtained after it passes through three distinct processes. The following information is obtained from the accounts for the week ending 31st October 2023.   |  |  |  |  | | --- | --- | --- | --- | |  | Process I | Process II | Process II | | Direct material | 2,600 | 1,980 | 2,962 | | Direct wages | 2,000 | 3,000 | 4,000 |   Production overheads ₹ 9000 ( recovered on 100% of direct wages)  1000 units at ₹ 3 each were introduced to Process I. There was no stock of material or work in progress at the beginning or at the end of the period. The output of each process passes direct to the next process and finally to the finished stock. The following additional data are obtained.   |  |  |  |  | | --- | --- | --- | --- | |  | Output during  the week | Wastage on the  no of units introduced | Sold at | | Process A | 950 | 2% | ₹ 2 per unit | | Process B | 840 | 5% | ₹ 4 per unit | | Process C | 750 | 10% | ₹ 5 per unit |   Prepare process accounts only. | | CO2 | A | 10 |
| 8. | A factory uses job costing. The following data is obtained from its books for the year 2022.  Direct Materials ₹ 90,000  Direct Wages ₹ 75,000  Factory Overheads ₹ 45,000  Administration Overheads ₹ 42,000  Selling and Distribution Overheads ₹ 52,500  Profit ₹ 60,900  Prepare a Job Cost Sheet indicating the Prime Cost, Works Cost, Cost Job Costing of Production, Cost of Sales and Sales Value. | | CO3 | A | 10 |
| **(OR)** | | | | | |
| 9. | Zen limited supplies the following data.   |  |  | | --- | --- | | **Particulars** | **Amount ₹** | | Direct material cost | 48,000 | | Direct wages | 22,000 | | Variable overhead - Factory | 13,000 | | Variable overhead - Admin and selling | 2,000 | | Fixed overhead - Factory | 20,000 | | Fixed overhead - Admin and selling | 8,000 | | Sales | 1,25,000 |  1. Prepare an income statement under marginal costing. 2. Calculate (i) PV ratio (ii) Break even sales (ii) Sales required to earn a profit of ₹ 20,000. | | CO4 | A | 10 |
| 10. | Write a brief note on standard costing and explain in details (i) the steps involved in standard costing system and (ii) the applicability of standard costing system. | | CO5 | U | 10 |
| **(OR)** | | | | | |
| 11. | Cost data of Kay Ltd reveal the following.  Total Overheads Rs.1,00,000  Of the total overhead, Cost relating to   1. Set ups 50% 2. Inspection 50%   Following are the activity volume  No of set ups 100  No of inspections 50  **Required :**   1. Create cost pools of Set up costs and Inspection Costs 2. Calculate Cost Driver Rate for each activity cost pool | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Explain the procedures adopted for applying job costing | CO1 | U | 5 |
|  | b. | The following was the expenditure on an unfinished contract during the year 2022  Materials ₹ 90,000  Wages ₹ 60,000  Overheads ₹ 30,000  Work uncertified ₹ 5,000  Cash received on account of the contract on 31st December 2020 was Rs.2,00,000 being 80% of the work certified.  Determine the profit to be credited to profit and loss account and profit kept in reserve in all the two alternatives given below   1. Contract price is ₹ 3,00,000 2. Contract price is ₹ 5,50,000 3. Contract price is ₹ 12,00,000 | CO1 | A | 15 |
|  |  |  |  |  |  |
| 13. | a. | Distinguish between Process costing and Job costing. | CO2 | An | 10 |
|  | b. | Explain the meaning and features of contract costing. | CO2 | U | 10 |
|  |  |  |  |  |  |
| 14. | a. | Explain PV Ratio and its various uses : | CO4 | U | 5 |
|  | b. | Glamour cosmetics manufacture three brands of soap namely Exotica, Premium and Standard. The budgeted quantities selling prices and unit costs are as under.   |  |  |  |  | | --- | --- | --- | --- | | Particulars | Exotica | Premium | Standard | |  |  |  |  | | Raw material per unit | ₹ 80 | ₹ 40 | ₹ 20 | | Direct wages per unit | ₹ 5 | ₹15 | ₹10 | | Variable overheads | ₹ 10 | ₹ 30 | ₹ 20 | | Fixed overheads per unit | ₹ 9 | ₹ 22 | ₹ 18 | | Selling price per unit | ₹ 140 | ₹ 120 | ₹90 | | Raw material required per unit | 4 kg | 2 kg | 1 kg | | Budgeted production ( units) | 6400 | 3200 | 2400 |   The supply of raw material is restricted to 18400 kg.  1. Rank the product based on contribution per limiting factor to determine the most profitable product mix  2. Suggest the most profitable product mix | CO4 | A | 15 |
|  |  |  |  |  |  |
| 15. |  | The **standard cost** to produce one ton of chemical X is   |  |  |  | | --- | --- | --- | | Material A | 300 kg | ₹ 10 per kg | | Material B | 400 kg | ₹ 5 per kg | | Material C | 500 kg | ₹ 6 per kg |   During a period 100 tons of chemical X were produced from the usage of   |  |  |  | | --- | --- | --- | | Material A | 35 tons | ₹ 9000 per ton | | Material B | 42 tons | ₹ 6000 per ton | | Material C | 53 tons | ₹ 7000 per ton |   **Calculate** :  (i) Material cost variance (ii) Material price variance (iii) Material usage variance (iv) Material mix variance and (v) Material yield variance | CO5 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | Your cost controller is not happy about the existing system of charging overheads to its products A and B. You have been appointed as a Management Accountant of the company and you are asked to implement the Activity Based Costing for allocation of overheads to the products. You have identified the following activities, budgeted costs, and activity assumption cost drivers as follows.   |  |  |  | | --- | --- | --- | | Activity | Budgeted cost ₹ | Activity cost driver | | Engineering | 1,25,000 | Engineering hours | | Set ups | 3,00,000 | No of set ups | | Machine operation | 15,00,000 | Machine hours | | Packing | 75,000 | No of packing orders | | Total | 20,00,000 |  |   You have gathered the following operating data pertaining to each of its products.  Budgeted Production : Product A - 5,000 units  Product B – 20,000 units   |  |  |  |  | | --- | --- | --- | --- | | Activity cost driver | Product A | Product B | Total | | Engineering hours | 5,000 | 7,500 | 12,500 | | No of set ups | 200 | 100 | 300 | | Machine hours | 50,000 | 1,00,000 | 1,50,000 | | No of packing orders | 5,000 | 10,000 | 15,000 |   You are required to allocate the overhead to the products using Activity Based Costing. | CO6 | A | 20 |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 15 | 15 |  |  |  | 32 |
| CO2 |  | 12 | 10 | 10 |  |  | 32 |
| CO3 | 2 |  | 10 |  |  |  | 12 |
| CO4 |  | 5 | 27 |  |  |  | 32 |
| CO5 | 2 | 10 | 20 |  |  |  | 32 |
| CO6 |  |  | 30 |  |  |  | 30 |
|  | | | | | | | **170** |

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 1. | Define “value maximization “in financial management. | | | CO1 | R | 2 |
| 2. | State the meaning of fiscal policy in business environment. | | | CO2 | R | 2 |
| 3. | Define “current assets” in the business. | | | CO3 | R | 2 |
| 4. | State the meaning of Investment appraisal. | | | CO4 | R | 2 |
| 5. | Explain fnancial assets. | | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Examine the financial objectives of the business. | | | CO1 | An | 10 |
| **(OR)** | | | | | | |
| 7. | Analyze the role of money market in financial management. | | | CO2 | An | 10 |
| 8. | From the following information extracted from the books of a manufacturing company, compute the operating cycle in days and assess the amount of working capital required:   |  |  | | --- | --- | | Period Covered | 365 days | | Average period of credit allowed by suppliers | 16 days | | Average Total of Debtors Outstanding | 480 | | Raw Material Consumption | 4,400 | | Total Production Cost | 10,000 | | Total Cost of Sales | 10,500 | | Sales for the year | 16,000 | | Value of Average Stock maintained:  Raw Material | 320 | | Work-in-progress | 350 | | Finished Goods | 260 | | | | CO3 | E | 10 |
| **(OR)** | | | | | | |
| 9. | An investment of Rs 200,000 is expected to generate the following cash inflows in six years:  **Year 1:** Rs 70,000 **Year 2:** Rs 60,000 **Year 3:** Rs 55,000 **Year 4:** Rs 40,000 **Year 5:** Rs 30,000 **Year 6:** Rs 25,000  Compute payback period of the investment. Should the investment be made if management wants to recover the initial investment in 3 years or less? Evaluate it. | | | CO4 | E | 10 |
| 10. | A company issues 10% irredeemable debentures of Rs 1,00,000.The company is in the 55% tax bracket.Calculate the cost of Debt ( before as well as after tax) if the debentures are issued at i) Par ii) 10 % discount iii) 10 % premium. | | | CO5 | A | 10 |
| **(OR)** | | | | | | |
| 11. | Tammy’s Tool Company is a retail store that sells tools to construction companies across the country. Tammy reported net income of Rs 200,000 and issued preferred dividends of Rs 20,000 during the year. Tammy also had 30,000, Rs 5 par common shares outstanding during the year. Compute Return on Equity. | | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | a. | Define financial management and its relationship with stakeholders –Explain. | CO2 | | U | 20 |
|  |  |  |  | |  |  |
| 13. | a. | Explain interest bearing instruments. | CO3 | | U | 20 |
|  |  |  |  | |  |  |
| 14. | a. | Selva and Co. desires to purchase a business and has consulted you and one point on which you are to advise them is the average amount of working capital which will be required in the first year’s working.  You have given the following estimates and instructed to add 10% to your computed figure to allow for contingencies.   1. Amount blocked up for stocks: *Figures for the year*   Stocks of finished product 3,000  Stocksof stores, materials, etc., 5,000   1. Average credit given:  |  |  | | --- | --- | | Inland sales 4 weeks credit | 26,000 | | Export sales— 1.5 weeks credit | 65,000 | | (iii) Lag in payment of wages and other outputs |  | | Wages — 1.5 weeks | 2,40,000 | | Stocks of materials, etc. — 1.5 month | 36,000 | | Rent, Royalties, etc.—4 months | 8,000 | | Clerical staff— 1.5 month | 60,000 | | Manager— ½ month | 4,000 | | Miscellaneous expenses— 1.5 month | 36,000 |  1. Payment in advance   Sundry Expenses (paid quarterly in advance) 6,000  Undrawn profit on the average throughout the year 9,000  State your calculations for the average amount of working capital required. | CO4 | | E | 20 |
|  |  |  |  | |  |  |
| 15. | a. | i) A company issues 10% irredeemable preference shares of the face value of Rs 100 each. Floatation costs are estimated about 5% of the expected sale price. What is the Kp, if preference shares are issued at par, at 10% premium and 5% discount?  ii) Calculate the cost of retained earnings from the following information.  Current Market price of a share Rs 140  Cost of Brokerage per share 3% on the market price.  Growth in expected Dividends 5%  Expected Dividend per share on new shares Rs 14  Shareholders personal tax rate 30% | CO5 | | A | 20 |
|  |  |  |  | |  |  |
| 16. | a. | Critically analyze the valuation of shares and its methods. | CO6 | | An | 20 |
|  |  |  |  | |  |  |

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

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

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

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Sate the meaning of financial system. | | CO1 | R | 2 |
| 2. | Name two key features of the money market. | | CO2 | R | 2 |
| 3. | Define the terms Sensex. | | CO3 | R | 2 |
| 4. | List the primary role of commercial banks as financial intermediaries. | | CO4 | R | 2 |
| 5. | Explain the term securitization of assets. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the various financial instruments used in the financial service sector. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Assess the risks associated with specific types of financial assets and their implications for investors. | | CO2 | E | 10 |
| 8. | Analyze the role of SEBI as a capital market regulator in maintaining market integrity and investor protection. | | CO3 | An | 10 |
| **(OR)** | | | | | |
| 9. | Analyze the role of commercial banks in providing liquidity and stability in the Indian money market. | | CO3 | An | 10 |
| 10. | State the benefits of mutual funds from the point of view of investors and promoters. | | CO4 | R | 10 |
| **(OR)** | | | | | |
| 11. | Explain the role of venture capital and its dimension functions in supporting entrepreneurial ventures. | | CO5 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Critically assess the impact of financial sector reforms in India, as suggested by the Narasimham Committee Reports in 1991 and 1998. | CO1 | E | 20 |
|  |  |  |  |  |  |
| 13. |  | Discuss the importance of the money market in facilitating the short-term financing needs of businesses and governments. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Critically examine the role of stock exchanges in the financial system of a country and the methods of trading in India. | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. |  | Critically examine the objectives and achievements of UTI. | CO4 | An | 20 |
|  |  |  |  |  |  |
| 16. |  | Examine the various forms of factoring and their suitability for different industries and businesses. | CO5 | A | 20 |
|  |  |  |  |  |  |

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

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

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | What is international trade? | | CO1 | R | 2 |
| 2. | Define International Business Environment. | | CO2 | R | 2 |
| 3. | Write a short note on Political Union. | | CO3 | U | 2 |
| 4. | Write a note of SPS. | | CO4 | U | 2 |
| 5. | Write a short note on ADB. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Analyze the key drivers of globalization, and discuss how advancements in technology have contributed to the acceleration of globalization. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Explain the different types of trade barriers and how do they impact International Trade. | | CO2 | U | 10 |
| 8. | Describe the functions and objective of International Business Environment. | | CO3 | R | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Give the structure and function of EU. | | CO4 | R | 10 |
| 10. | Explain GATS and TRIPS in detail. | | CO5 | E | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Briefly explain the purpose and function of UNCTAD. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | How does foreign direct investment (FDI) contribute to international business growth and development? | CO1 | U | 10 |
|  | b. | Examine the role of international trade theories, including mercantilism, absolute advantage, and comparative advantage, in shaping global trade patterns. | CO1 | An | 10 |
|  |  |  |  |  |  |
| 13. | a. | Explain the framework for analysing political and legal environment. How can businesses manage the risks associated with international expansion? | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. | a. | Explain the concept of Regional economic integration in detail. | CO3 | R | 20 |
|  |  |  |  |  |  |
| 15. | a. | Explain in detail WTO its importance, trading principles and structure. Explain the benefits of WTO to India. | CO4 | R | 20 |
|  |  |  |  |  |  |
| 16. | a. | Give a detailed explanation on the role of IDA and IFA. Discuss the function and role of UNIDO. | CO5 | A | 20 |
|  |  |  |  |  |  |

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

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | State any two scope of Management Accounting. | | CO1 | R | 2 |
| 2. | Explain any three objectives of preparing Common Size Income Statement. | | CO2 | U | 2 |
| 3. | List out the uses of Fund Flow Statement. | | CO3 | R | 2 |
| 4. | Explain Budget and Budgetary Control. | | CO4 | U | 2 |
| 5. | State about reporting of information regarding the performance of an organization. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Define Management accounting and explain its role. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Prepare a comparative Balance sheet | | CO2 | An | 10 |
| 8. | |  |  |  | | --- | --- | --- | |  | **31st March 2015**  **Rs.** | **31st March 2016**  **Rs.** | | Annual credit sales | 5,00,000 | 6,00,000 | | Debtors in the beginning | 80,000 | 1,00,000 | | Debtors at the end | 1,00,000 | 1,20,000 |   Find out  a) Debtors Turnover b)Average Collection period  Days to be taken for the year: 365. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | From the following information prepare a Schedule of Changes in Working Capital.   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  | | | | | | | **Liabilities** | **as on 31stMarch** | | **Assets** | **as on 31stMarch** | | | **2006** | **2007** | **2006** | **2007** | | Capital Profit/Loss  Bank Loan Bills Payable Sundry Creditors Reserve for Taxation | 18,50,000 14,78,000 12,00,000 4,00,000 14,00,000 2,00,000 | 21,00,000 17,64,000 9,00,0000 6,80,000 12,20,000 1,80,000 | Goodwill (at Cost) Land and Buildings Plant and m achinery Furniture and Fittings Stock/Inventories Sundry Debtors Bills Receivable Bank Cash | 6,00,000 18,50,000 4,74,000 1,94,000 8,26,000 12,00,000 8,00,000 5,00,000 84,000 | 6,00,000 22,00,000 5,24,000 1,94,000 7,24,000 12,80,000 7,21,000 4,83,000 1,18,000 | | TOTAL | 65,28,000 | 68,44,000 | TOTAL | 65,28,000 | 68,44,000 | | | CO4 | A | 10 |
| 10. | The company’s sales budget shows the sales figure for the year as 1000, 2000, 3000, and 4000 units of each quarter respectively. The estimated ending stock is 1000 units of each quarter. The opening inventory of quarter 1 was 1500 units. The company is in need of its production budget. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Analyze the overall measurement of a firm. | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Explain the relationship between Financial accounting, Cost accounting and Management accounting. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | |  |  |  |  | | --- | --- | --- | --- | | Liabilities | Rs. | Assets | Rs. | | Equity Share Capital | 1,00,000 | Furniture | 2,96,000 | | 10% Preference share capital | 1,80,000 | Trademarks | 1,12,000 | | General Reserve | 70,000 | Stock | 1,01,000 | | 15% debentures | 1,20,000 | Bills Receivable | 20,000 | | Trade payable | 1,22,000 | Trade Receivables | 49,000 | | Bank overdraft | 20,000 | Cash and Bank | 38,000 | | Provision for Tax | 18,000 | Profit & Loss A/c | 14,000 | |  | 6,30,000 |  | 6,30,000 |   Calculate following Ratios from the above balance sheet:  1. Current Ratio 2. Liquid Ratio 3. Proprietary Ratio  4. Capital Gearing Ratio 5. Debt Equity Ratio | CO3 | Ap | 20 |
|  |  |  |  |  |  |
| 14. | a. | From the following prepare Statement of Changes in Working Capital and Adjusted Profit and Loss for ascertaining funds from operations. Also prepare Fund flow statement.  Additional Information :  a) Depreciation of Rs. 10,000 and Rs. 15,000 has been charged on Plant and Buildings respectively.  b) Income-tax of Rs. 17,500 been paid during the year   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Liabilities | 31.3.97 | 31.3.98 | Assets | 31.3.97 | 31.3.98 | |  | Rs | **Rs.** |  | Rs | Rs | | Share Capital | 1,50,000 | 2,00,000 | Goodwill | 57,500 | 45,000 | | Redeemable Preference capital | 75,000 | 50,000 | Buildings | 100,000 | 1,85,000 | | General Reserve | 20,000 | 35,000 | Stock | 38,500 | 15,000 | | Profit & Loss | 15,000 | 24,000 | Bills Receivable | 10,000 | 5,000 | | Proposed Dividend | 21,000 | 25,000 | Cash | 7,500 | 4,000 | | Creditors | 27,500 | 41,500 | Bank | 5,000 | - | | Bills Payable | 10,000 | 8,000 | Plant | 40,000 | 1,00,000 | | Provision for **Tax** | 20,000 | 25,000 | Debtors | 80,000 | 54,500 | |  | 3,38,500 | 4,08,500 |  | 3,38,500 | 4,08,500 | | CO4 | An | 20 |
|  |  |  |  |  |  |
| 15. | a. | Saurashtra Co. Ltd. wishes to arrange overdraft facilities with its bankers from the period August to October 2010 when it will be manufacturing mostly for stock. Prepare a cash budget for the above period from the following data given below:   |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Month** | **Sales (Rs.)** | **Purchases (Rs.)** | **Wages (Rs.)** | **Mfg. Exp. (Rs.)** | **Office Exp. (Rs.)** | **Selling Exp. (Rs.)** | | June | 1,80,000 | 1,24,800 | 12,000 | 3,000 | 2,000 | 2,000 | | July | 1,92,000 | 1,44,000 | 14,000 | 4,000 | 1,000 | 4,000 | | Aug | 1,08,000 | 2,43,000 | 11,000 | 3,000 | 1,500 | 2,000 | | Sept | 1,74,000 | 2,46,000 | 12,000 | 4,500 | 2,000 | 5,000 | | Oct | 1,26,000 | 2,68,000 | 15,000 | 5,000 | 2,500 | 4,000 | | Nov | 1,40,000 | 2,80,000 | 17,000 | 5,500 | 3,000 | 4,500 | | Dec | 1,60,000 | 3,00,000 | 18,000 | 6,000 | 3,000 | 5,000 | | CO5 | A | 20 |
|  |  |  |  |  |  |
| 16. | a. | Explain the tools and techniques for cost control and cost reduction. | CO6 | U | 20 |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | To Understand the ground rules of Preparing comparative statements. |
| **CO2** | To Remember various Techniques of Financial Statements |
| **CO3** | To Evaluate the healthof an organization using various accounting ratios. |
| **CO4** | To Develop and Construct Cash Flow Statement as per Ind AS 7 |
| **CO5** | To Analyze Management Discussion and Report onPerformance in an organization. |
| **CO6** | To Apply the Principles learnt in Preparing the Reports to management |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 10 | - | - |  | - | 12 |
| CO2 | - | 22 | - | 10 | - | - | 32 |
| CO3 | 2 | - | 20 | 10 | - | - | 32 |
| CO4 | - | 2 | 10 | 20 | - | - | 32 |
| CO5 | 2 | - | 20 | 10 | - | - | 32 |
| CO6 | - | 20 | - | 10 | - | - | 30 |
| Total | 6 | 54 | 50 | 60 | - | - | 170 |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Entrepreneur. | | CO1 | R | 2 |
| 2. | Define Cottage Industries. | | CO2 | R | 2 |
| 3. | State the laws under which following forms of organsiation have to be registered  a) Private company  b) Limited liability partnership | | CO3 | R | 2 |
| 4. | Define Industrial Sickness. | | CO4 | R | 2 |
| 5. | State the eligibility criteria for getting loan under “MSME business loan for startups in 59 minutes” scheme. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Analyse the pros and cons of being an Entrepreneur. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Define MSME and explain the benefits of MSME registration. | | CO2 | U | 10 |
| 8. | Explain the PESTEL analysis used for scanning Macro Environment. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the benefits of DPIIT recognition. | | CO4 | U | 10 |
| 10. | Discuss the contents of a Business plan. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain the characteristics of microfinance institutions | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Discuss the characteristics of a successful Entrepreneur. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Explain the various internal and external causes of Industrial Sickness. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Examine Porter’s Five Forces model for scanning the Micro Environment. | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. |  | Discuss the Social and Human Resources aspect of a Business plan. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 16. | a. | Classify the various functions of Commercial banks. | CO6 | U | 10 |
|  | b. | Outline the financial incentives and tax concessions to SSI. | CO6 | U | 10 |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Understand the project report to start a new SSI unit |
| **CO2** | Remember the Qualities of being an Entrepreneur |
| **CO3** | Evaluate a letter to concerned authority seeking license for proposed SSI unit |
| **CO4** | Develop a business plan |
| **CO5** | Analyze a chart showing the financial assistance and tax concessions to SSI units |
| **CO6** | Apply the success stories of two entrepreneurs |

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

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Explain business case in RPA. | | CO1 | U | 2 |
| 2. | State Consensus algorithms. | | CO1 | R | 2 |
| 3. | Analyze how a process automation can be enhanced in its performance. | | CO2 | An | 2 |
| 4. | State two examples where Blockchain concept is used. | | CO4 | R | 2 |
| 5. | Blockchain as a Service – Explain. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Describe the steps to build and develop a RPA. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Analyze the considerations to be thought of when implementing a RPA. | | CO2 | An | 10 |
| 8. | Internal audits in RPA – Examine it. | | CO3 | An | 10 |
| **(OR)** | | | | | |
| 9. | List and explain the cryptocurrency exchanges. | | CO4 | U | 10 |
| 10. | Assess Initial Coin Offering. | | CO5 | E | 10 |
| **(OR)** | | | | | |
| 11. | How are the technical controls helpful in designing and redesigning the blockchain? | | CO6 | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Explain the steps in building the business cases for RPA. | CO1 | U | 10 |
|  | b. | Examine how do you validate the business cases. | CO2 | An | 10 |
|  |  |  |  |  |  |
| 13. | a. | Raju runs a customer care centre, with 50 telecallers in 3 shifts, catering to the needs of 275 vendors. He is now at the verge of setting up an enhanced infrastructure, which would handle an additional 20% vendors who are in pipeline to sign a contract with him. He is suggested to automate his process that would be initially be a bot, followed by a personal clarification. The automation must strike a significant balance between the volume of calls that might be handled by the bots and those that are directed to the Voice-call supporters.  Given this scenario, answer the following:   1. What are the possible processes that could be automated in this scenario? Derive a Process Prioritization chart for the same. | CO3 | C | 10 |
|  | b. | Derive a Process Prioritization scorecard for the above scenario. | CO3 | C | 10 |
|  |  |  |  |  |  |
| 14. | a. | List and explain the risks identified by IMF in cryptocurrency dealings. | CO6 | E | 10 |
|  | b. | Explain the various types of crypto wallets. | CO5 | U | 10 |
|  |  |  |  |  |  |
| 15. | a. | Explain - Smart contract. | CO4 | U | 10 |
|  | b. | Analyze Howey Test and write how ICOs, STOs and IEOs are subject to Howey’s test. | CO5 | Ap | 10 |
|  |  |  |  |  |  |
| 16. | a. | Explain how blockchain could be served as a service to the startups. | CO5 | U | 10 |
|  | b. | Explain the technical controls exercised on cryptocurrency trading. | CO6 | U | 10 |
|  |  |  |  |  |  |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / P** | **R** | **U** | **Ap** | **An** | **E** | **C** | **Total** |
| CO1 | - | 22 | - | - | - | - | 22 |
| CO2 | 2 |  | - | 22 | - | - | 24 |
| CO3 | - | - | - | 10 | - | 20 | 30 |
| CO4 | 2 | 20 | - | - | - | - | 22 |
| CO5 | - | 22 | - | - | 10 | - | 32 |
| CO6 | - | 10 | 10 | - | 20 | - | 40 |
|  | 4 | 74 | 10 | 32 | 30 | 20 | **170** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | List out the major currency pair. | | CO1 | U | 2 |
| 2. | Write short note on Currency option. | | CO2 | R | 2 |
| 3. | Discuss types of orders. | | CO3 | R | 2 |
| 4. | Define swaps. | | CO4 | U | 2 |
| 5. | Define settlement. | | CO6 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Elaborate the currency market in India. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Describe the advantages and disadvantages of option market. | | CO2 | A | 10 |
| 8. | Analyze the type of orders in currency future. | | CO3 | A | 10 |
| **(OR)** | | | | | |
| 9. | Explain the participants in Commodity derivative market. | | CO4 | A | 10 |
| 10. | Discuss the types of derivative instrument with example. | | CO5 | U | 10 |
| **(OR)** | | | | | |
| 11. | Elucidate the trading parameter across contract in derivative market. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Differentiate the exchange traded versus over-the-counter market. | CO2 | A | 10 |
|  | b. | Explicate the derivatives products in India with example. | CO2 | A | 10 |
| 13. | a. | Distinguish arbitrage opportunities under various conditions. | CO3 | An | 10 |
|  | b. | Write a note on hedging strategies with example. | CO3 | A | 10 |
| 14. | a. | Illuminate the contract specifications for currency futures. | CO4 | E | 10 |
|  | b. | Define margin and explain margin requirement for different types of margins in currency derivatives. | CO4 | E | 10 |
| 15. | a. | Differentiate the various entities in commodity market ecosystem. | CO5 | E | 10 |
|  | b. | Explicate in detail about the factors impacting the commodity market. | CO5 | A | 10 |
| 16. | a. | Discuss the clearing and settlement process in derivative market. | CO6 | U | 10 |
|  | b. | Elucidate the importance steps in deliver process in derivative market. | CO6 | R | 10 |
|  |  |  |  |  |  |

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

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

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

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

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Planning. | | CO1 | U | 2 |
| 2. | Write a short note on Planning. | | CO2 | R | 2 |
| 3. | Discuss Formal and Informal Organization. | | CO3 | R | 2 |
| 4. | Define Leadership. | | CO4 | R | 2 |
| 5. | Define controlling in the context of management. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the primary functions of management in detail. Provide examples to illustrate each function. | | CO1 | R | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Discuss the importance of planning in the management process. Outline the steps involved in the planning process and explain how effective planning can contribute to organizational success. | | CO2 | U | 10 |
| 8. | Discuss the organizing function of management in detail. Provide examples to illustrate how effective organizing contributes to operational efficiency and goal achievement within organizations. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Define delegation of authority and explain its importance in an organization. Discuss the key elements of delegation and how they contribute to effective delegation practices. Provide examples. | | CO4 | E | 10 |
| 10. | Define job satisfaction and discuss its importance. Explore the factors that contribute to job satisfaction. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Describe the role and functions of controlling in an organization. Support your answer with relevant examples. | | CO6 | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Explain the 14 principles of management proposed by Henri Fayol and discuss their significance in contemporary management practices. Support your answer with relevant examples. | CO1 | R | 20 |
|  |  |  |  |  |  |
| 13. | a. | Evaluate the importance of strategic planning in modern management practices. Discuss the key elements of strategic planning. Support your evaluation with relevant examples. | CO2 | E | 20 |
|  |  |  |  |  |  |
| 14. | a. | Define line authority and staff authority in the context of management. Explain the key differences between these two types of authority and their respective roles within an organization. Support your answer with relevant exam | CO3 | R | 20 |
|  |  |  |  |  |  |
| 15. | a. | Describe the various types of leadership styles, and mention their key characteristics, advantages, and potential limitations. Provide real-world examples. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 16. | a. | Compare and contrast traditional controlling methods with modern controlling techniques. Evaluate the advantages and limitations of each approach, and discuss how organizations can integrate both methods for effective performance management. | CO5 | E | 20 |
|  |  |  |  |  |  |

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

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

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Discuss the differences between the internal and external marketing environment. | | CO1 | U | 2 |
| 2. | Write the purpose of market segmentation in the STP process. | | CO2 | R | 2 |
| 3. | Write a short note on the elements of the promotion mix. | | CO3 | R | 2 |
| 4. | Write a short note on channel of distribution. | | CO4 | R | 2 |
| 5. | Write a note on significance of marketing ethics in business. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the nature, importance, and scope of marketing. Explain how marketing contributes to the success of businesses. Provide examples to support your answer. | | CO1 | R | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Discuss the process of market targeting and the strategies involved. Explain how companies evaluate segment attractiveness and select their target market. | | CO2 | U | 10 |
| 8. | Explain the concepts of price and pricing in marketing. Explain the different methods of pricing and their advantages and disadvantages. Provide examples to support your answer. | | CO3 | E | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Define the elements of the promotion mix in marketing and discuss their significance in promotional strategies. Identify and explain the factors that influence the promotion mix decision. | | CO4 | R | 10 |
| 10. | Evaluate the importance and functions of distribution channels in marketing. Explain how distribution channels provide time, place, and ownership utility to customers. | | CO5 | E | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain the concept of green marketing and its significance in promoting sustainable business practices. Explain how green marketing strategies can help businesses | | CO6 | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Discuss the elements of the marketing mix and their distinctive characteristics. Explain the importance of each element in developing effective marketing strategies. Provide examples to illustrate your answer. | CO1 | R | 20 |
|  |  |  |  |  |  |
| 13. | a. | Explain the process of market targeting and the strategies involved. Explain how companies evaluate segment attractiveness and select their target market. Provide examples to support your answer. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. | a. | Discuss the promotion mix tools, including advertising, personal selling, sales promotion, public relations, publicity, and direct marketing. Explain the nature and significance of each tool and discuss the factors that influence the decision to use them in a promotional mix. Provide examples to support your answer. | CO3 | R | 20 |
|  |  |  |  |  |  |
| 15. | a. | Analyze the types of distribution channels, including wholesaling and retailing. Explain the nature and significance of each type of channel and how they contribute to the distribution process. Provide examples to support your answer. | CO4 | An | 20 |
|  |  |  |  |  |  |
| 16. | a. | Evaluate the importance of online marketing in today's digital age. Explain how online marketing strategies can help businesses reach a wider audience and increase their brand visibility. Provide examples to support your answer. | CO5 | E | 20 |
|  |  |  |  |  |  |

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

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

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Write a short note on managerial economics. | | CO1 | U | 2 |
| 2. | Define demand. | | CO2 | R | 2 |
| 3. | Describe price. | | CO3 | R | 2 |
| 4. | Define break even analysis. | | CO4 | R | 2 |
| 5. | Write a short note on national income. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Discuss the scope of managerial economics. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Briefly explain law of demand. | | CO2 | U | 10 |
| 8. | Briefly discuss the various methods of demand forecasting. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | What is a monopoly, and how does it differ from perfect competition in terms of pricing. | | CO4 | U | 10 |
| 10. | Briefly explain how does competition-oriented pricing is important. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Briefly discuss the importance of national income. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Briefly discuss the role of managerial economist in the business organization. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | Briefly explain the elasticity of demand and discuss the law of supply. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. | a. | Compare and contrast the price determination process in perfect competition, monopoly, and oligopoly market structures. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. | a. | Briefly explain the various pricing techniques. | CO4 | R | 20 |
|  |  |  |  |  |  |
| 16. | a. | Discuss the meaning and importance of trade cycles in the economy. Describe the features and phases of a trade cycle. | 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 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | What is organizational Behavior? | | CO1 | R | 2 |
| 2. | What do you mean by informal group? | | CO2 | U | 2 |
| 3. | What is mediation and how can it be used to resolve conflict? | | CO4 | E | 2 |
| 4. | What is Human resource management? | | CO3 | R | 2 |
| 5. | Write a short note on Recruitment? | | CO6 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | How can organizational culture impact employee behavior? | | CO2 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Explain the factors that influence group behavior in organizations. | | CO1 | R | 10 |
| 8. | What is Organizational conflict? List down the common causes of organizational conflict. | | CO3 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | How can organizations effectively manage employee performance? | | CO4 | E | 10 |
| 10. | What are some best practices for effective recruitment and selection? | | CO5 | E | 10 |
|  | **(OR)** | |  |  |  |
| 11. | How can manager effectively motivate employees? | | CO6 | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | How can organizational change be managed effectively, and what are the main challenges and obstacles that need to be addressed? | CO1 | R | 20 |
|  |  |  |  |  |  |
| 13. |  | Analyse the impact of power and politics on organizational behavior, and the strategies that can be used to manage them effectively. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | How does organizational conflict affect employee’s performance and job satisfaction? How can organizational conflict be prevented? | CO4 | E | 20 |
|  |  |  |  |  |  |
| 15. |  | Explain in detail the feature, Objectives and functions of Human Resource Management. | CO5 | An | 20 |
|  |  |  |  |  |  |
| 16. |  | What are the key components of a selection process, and how can organizations ensure that they are selecting the right candidates? | CO6 | A | 20 |
|  |  |  |  |  |  |

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

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

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | State the golden rules of accounting. | | CO1 | R | 2 |
| 2. | State the objectives of Trading and P&L account. | | CO2 | R | 2 |
| 3. | State the different types of errors. | | CO3 | U | 2 |
| 4. | Explain the significance of bank reconciliation statement. | | CO4 | An | 2 |
| 5. | Explain the rules regarding posting of entries in the ledger. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the features and advantages of book keeping. | | CO1 | R | 10 |
| **(OR)** | | | | | |
| 7. | A firm purchased on 2nd May, 2019 certain machinery for Rs. 6,82,000 and spent Rs. 18,000 on its erection. On Dec 1, 2019 another machinery for Rs. 2,00,000 was acquired. On 1st Dec, 2020 the machinery purchased on 1st 2nd May, 2019 having become obsolete was auctioned for Rs. 3,86,000 and on the same date fresh machinery was purchased at a cost of Rs. 4,00,000.  Depreciation was provided for annually on 31st December at the rate of 10 per cent p.a. on written down value.  Required: Prepare machinery account. | | CO2 | An | 10 |
| 8. | Write out the Journal Entries to rectify the following errors, using a Suspense Account.  (1) Goods of the value of Rs. 100 returned by Mr. Sharma were entered in the Sales Day Book and posted therefrom to the credit of his account;  (2) An amount of Rs. 150 entered in the Sales Returns Book, has been posted to the debit of Mr. Philip, who returned the goods;  (3) A sale of Rs. 200 made to Mr. Ghanshyam was correctly entered in the Sales Day Book but wrongly posted to the debit of Mr. Radheshyam as Rs. 20; and  (4) The total of “Discount Allowed” column in the Cash Book for the month of September, 2020 amounting to Rs. 250 was not posted. | | CO3 | An | 10 |
| **(OR)** | | | | | |
| 9. | Explain the difference between book-keeping and accounting | | CO4 | U | 10 |
| 10. | List out and explain any 10 Indian accounting standards. | | CO5 | A | 10 |
| **(OR)** | | | | | |
| 11. | The Balance Sheet of Mr. Ravi, a merchant on 31st March, 2024 stood as below:   |  |  |  |  |  | | --- | --- | --- | --- | --- | | **Liabilities** | **Rs** | **Assets** | **Rs** | **Rs** | | Capital | 3,40,000 | Fixed Assets |  | 1,25,600 | | Trade payables | 1,64,000 | Inventories |  | 3,06,400 | | Bank Overdraft | 1,46,000 | Trade receivables | 1,88,000 |  | |  |  | Less: Provision | -6,200 | 1,81,800 | |  |  | Cash |  | 36,200 | |  | **6,50,000** |  |  | **6,50,000** |   **Required:**  Show opening journal entry on 1st April, 2024 in the books of Mr. Ravi. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Journalize the following transactions. Also state the nature of each account involved in the Journal entry.  1. December 1, 2024, Ajit started business with capital Rs. 4,00,000  2. December 3, he withdrew cash for business from the Bank Rs. 2,000.  3. December 5, he purchased goods making payment through bank Rs. 15,000.  4. December 8, he sold goods Rs. 16,000 and received payment through bank.  5. December 10, he purchased furniture and paid by cheque Rs. 2,500.  6. December 12, he sold goods to Arvind Rs. 2,400.  7. December 14, he purchased goods from Amrit Rs.10,000.  8. December 15, he returned goods to Amrit Rs. 500.  9. December 16, he received from Arvind Rs. 2,300 in full settlement.  10. December 18, he withdrew goods for personal use Rs.1,000.  11. December 20, he withdrew cash from business for personal use Rs. 2,000.  12. December 24, he paid telephone charges Rs. 110.  13. December 26, amount paid to Amrit in full settlement Rs. 9,450.  14. December 31, paid for stationery Rs. 200, rent Rs. 5,000 and salaries to staff Rs. 2,000.  15. December 31, goods distributed by way of free samples Rs. 2,000. | CO1 | An | 20 |
|  |  |  |  |  |  |
| 13. | a. | From the following information, prepare a Bank reconciliation statement as at 31st December, 2024 for Relience Limited:  1. Bank overdraft as per Cash Book on 31st December, 2024 Rs. 22,45,900  2. Interest debited by Bank on 26th December, 2024 but no advice received Rs. 2,78,700  3. Cheque issued before 31st December, 2024 but not yet presented to Bank Rs. 6,60,000  4. Transport subsidy received from the State Government directly by the Bank Rs. 14,25,000 but not advised to the company  5. Draft deposited in the Bank, but not credited till 31st December, 2024 Rs. 13,50,000  6. Bills for collection credited by the Bank till 31st December, 2024 but no Rs. 8,36,000-advice received by the company  7. Amount wrongly debited to company account by the Bank, for which Rs. 7,40,000 no details are available | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. | a. | On April 1, 2018 XT Ltd. purchased a machinery for Rs.12,00,000. On Oct 1, 2020, a part of the machinery purchased on April 1, 2018 for Rs.80,000 was sold for Rs. 45,000 and a new machinery at a cost of Rs. 1,58,000 was purchased and installed on the same date. The company has adopted the method of providing 10% p.a. depreciation on the written down value of the machinery.  Required: Show the necessary ledger accounts for the years ended 31st March 2019 to 2021 assuming that (a) ‘Provision for Depreciation Account’ is not maintained (b) Provision for Depreciation Account is maintained. | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. | a. | Shri Ram gives you the following Trial Balance and some other information:   |  |  |  | | --- | --- | --- | | **Particulars** | **Dr** | **Cr** | | Capital |  | 8,70,000 | | Purchases and Sales | 6,05,000 | 12,10,000 | | Opening Inventory | 72,000 |  | | Trade receivables and Trade payables | 90,000 | 1,70,000 | | 14% Bank Loan (Loan taken at year end) |  | 2,00,000 | | Salaries | 2,70,000 |  | | Advertisements | 1,10,000 |  | | Other expenses | 60,000 |  | | Returns | 40,000 | 30,000 | | Furniture | 4,50,000 |  | | Building | 8,90,000 |  | | Cash in Hand | 5,000 |  | | Overdrafts (Overdraft taken at year end) |  | 1,12,000 |   Closing Inventory on 31 March, 2024 was valued at Rs. 1,00,000  **Required:**  Prepare final accounts of Shri Ram for the year ended 31st March 2024. | CO4 | A | 10 |
|  |  |  |  |  |  |
| 16. | a. | Mr. Roy was unable to agree the Trial Balance last year and wrote off the difference to the Profit and Loss Account of that year. Next Year, he appointed a Chartered Accountant who examined the old books and found the following mistakes:  (1) Purchase of a scooter was debited to conveyance account Rs. 3,000.  (2) Purchase account was over-cast by Rs. 10,000.  (3) A credit purchase of goods from Mr. P for Rs. 2,000 was entered as a sale.  (4) Receipt of cash from Mr. A was posted to the account of Mr. B Rs. 1,000.  (5) Receipt of cash from Mr. C was posted to the debit of his account, Rs. 500.  (6) Rs. 500 due by Mr. Q was omitted to be taken to the trial balance.  (7) Sale of goods to Mr. R for Rs. 2,000 was omitted to be recorded.  (8) Amount of Rs. 2,395 of purchase was wrongly posted as Rs. 2,593.  Mr. Roy used 10% depreciation on vehicles. Suggest the necessary rectification entries. | CO6 | R | 20 |
|  |  |  |  |  |  |

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

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

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

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define the meaning of Void Contract. | | CO1 | U | 2 |
| 2. | Write a short note on bailment. | | CO2 | R | 2 |
| 3. | Discuss the term condition. | | CO3 | R | 2 |
| 4. | What is endorsement of negotiable instrument? | | CO4 | R | 2 |
| 5. | Write a short note on trademark. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Describe the mode of discharge of contract. | | CO1 | An | 10 |
| **(OR)** | | | | | |
| 7. | Analyze the procedure of formation and termination of agency. | | CO2 | U | 10 |
| 8. | Explain the term ’caveat emptor’. What are its exceptions? | | CO3 | An | 10 |
| **(OR)** | | | | | |
| 9. | State the characteristics of negotiable instruments. | | CO4 | U | 10 |
| 10. | Draft the overview on registration procedure of patent. | | CO5 | An | 10 |
| **(OR)** | | | | | |
| 11. | Mr. A developed a shopping mall at Mumbai at the request of Mr. B who is a municipal corporator. Mr. C makes agreement to pay Rs.2,50,000. Mr.A accept the proposal of Mr.C. Is this an agreement or a contract, justify your answer. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Evaluate essentials elements of valid contract. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | Explain and illustrate the distinction between a contract of Indemnity and a contract of Guarantee. What is the nature of an Insurance contract? | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. | a. | Sale and agreement to sell. Explain the concept in detail with proper examples. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. | a. | Enumerate the concept of negotiable instruments and its kinds. | CO4 | An | 20 |
|  |  |  |  |  |  |
| 16. | a. | Briefly explain the concept.   1. Copyright. 2. Patent. 3. Trademark. 4. Industrial Design. 5. Geographical Indication. | CO5 | R | 20 |

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

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

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

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define Cost. | | CO1 | R | 2 |
| 2. | Annual consumption 8000 kg ; Cost of placing one order ₹ 50 ; Cost per unit ₹ 40 ; Carrying cost 8% of the cost. Calculate EOQ | | CO2 | A | 2 |
| 3. | Explain idle time | | CO3 | U | 2 |
| 4. | Define contribution | | CO4 | R | 2 |
| 5. | Calculate PV ratio from the following data : Sales ₹ 2,00,000 Variable cost ₹ 1,50,000 | | CO5 | A | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain cost accounting briefly and narrate the objectives and functions of cost accounting | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | A worker is paid at ₹ 60 per hour for completing a work within 8 hours. If he completes the work within 6 hours. Calculate his (a) Earnings and (b) Effective Earnings under (i) Halsey plan and (ii) Rowan plan | | CO2 | A | 10 |
| 8. | The production department of a factory provides the following information for the month of August 2023.  Material used ₹ 54,000  Direct wages ₹ 45,000  Labour hours worked 36,000 hours  Machine operations 30,000 hours  Overheads chargeable to the department ₹ 36,000  For an order executed in the department during the period, the relevant information was as under  Materials used ₹ 6,000  Direct wages ₹ 3,200  Labour hours worked 3,200 hours  Machine operations 2,400 hours  Calculate the overhead charges chargeable to the job by using the following three methods  i) Direct material percentage method ii) Labour hour rate method and  ii) Machine hour rate method | | CO3 | A | 10 |
| **(OR)** | | | | | |
| 9. | Describe the Methods of Time keeping system followed in business organizations | | CO4 | U | 10 |
| 10. | The management of a company provides the following data  Sales ₹ 1,80,000 ; Variable Cost ₹ 72,000 ; Fixed cost ₹ 45,000  You are required to find  (i) Break even sales  (ii) Margin of safety  (iii) Sales required to earn a profit of ₹ 78,000  (iv) Profit when Sales made is ₹ 2,10,000 | | CO5 | A | 10 |
| **(OR)** | | | | | |
| 11. | Explain the steps in Activity Based Costing. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Prepare a cost sheet of the following data relating to the manufacture of Jeans:   |  |  | | --- | --- | | **Particulars** | **Amount ₹** | | Direct materials | 20,000 | | Direct labour | 8,000 | | Indirect labour (in factory) | 2,500 | | Supervision costs (in factory) | 1,000 | | Factory premises rent | 1,600 | | Factory lighting | 600 | | Oil for machines | 100 | | Depreciation of machines | 500 | | Office overheads | 8,000 | | Office salaries | 2,000 | | Misc. office expenses | 1,000 | | Selling and distribution overheads | 6,000 |   Note: A profit margin of 20% on the total cost of goods is expected on the sale of Jeans | CO2 | A | 10 |
|  | b. | From the following date calculate earnings of each worker under **Rowan plan**   |  |  |  |  | | --- | --- | --- | --- | |  | Worker A | Worker B | Worker C | | Time taken | 12 hours | 10 hours | 7 hours | | Time allowed | 10 hours | | | | Hourly rate of wages | ₹ 50 per hour | | | | CO2 | A | 10 |
| 13. |  | A company provides the following data related to material usage   |  |  | | --- | --- | | Normal usage | 50 units per week | | Minimum usage | 25 units per week | | Maximum usage | 75 units per week | | Reorder quantity | 300 units | | Reorder period | 4 to 6 weeks |   Calculate   1. Re-order level (b) Minimum level (c)Maximum level   (d) Danger level (e) Average level | CO3 | A | 20 |
|  |  |  |  |  |  |
| 14. | a. | List out the steps in distribution of overhead. | CO4 | U | 5 |
|  | b. | AM Company has three production departments P, Q and R and two service departments S and T. The following figures are extracted from the records of the company   |  |  |  |  | | --- | --- | --- | --- | |  | ₹ |  | ₹ | | Rent and taxes | 10,000 | General lighting | 1,200 | | Indirect wages | 3,000 | Power | 3,000 | | Depreciation on machinery | 20,000 | Sundries | 20,000 |   The following further details are available   |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  | TOTAL | P | Q | R | S | T | | Floor space sq.f.t | 10,000 | 2,000 | 2,500 | 3,000 | 2,000 | 500 | | Light points (Nos) | 60 | 10 | 15 | 20 | 10 | 5 | | Direct wages ₹ | 20,000 | 6,000 | 4,000 | 6,000 | 3,000 | 1,000 | | HP of machines | 150 | 60 | 30 | 50 | 10 | - | | Value of machines ₹ | 2,50,000 | 60,000 | 80,000 | 1,00,000 | 5,000 | 5,000 |   Apportion the costs to various departments on the most equitable basis | CO4 | A | 15 |
|  |  |  |  |  |  |
| 15. |  | Zen limited supplies the following data.   |  |  | | --- | --- | | **Particulars** | **Amount ₹** | | Direct material cost | 48,000 | | Direct wages | 22,000 | | Variable overhead - Factory | 13,000 | | Variable overhead - Admin and selling | 2,000 | | Fixed overhead - Factory | 20,000 | | Fixed overhead - Admin and selling | 8,000 | | Sales | 1,25,000 |  1. Prepare an income statement under marginal costing 2. Calculate   (i) PV ratio  (ii) Break even sales  (iii) Margin of safety  (iv) Sales required to earn a profit of ₹ 20,000  (v) Profit when sales is ₹ 2,50,00 | CO5 | A | 20 |
| 16. | a. | Cost data of Kay Ltd reveal the following.  Total Overheads Rs.1,00,000  Of the total overhead, Cost relating to   1. Set ups 50% 2. Inspection 50%   Following are the activity volume  No of set ups 100  No of inspections 50  Required :   1. Create cost pools of Set up costs and Inspection Costs 2. Calculate Cost Driver Rate for each activity cost pool | CO6 | A | 10 |
|  | b. | Define Activity Based Costing and narrate its advantages | CO6 | U | 10 |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | To Understand the various Cost Classification types and Terminologies |
| CO2 | To Remember the Principles governing Material |
| CO3 | To Evaluate the different labourincentive 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 Taxonomy** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 10 |  |  |  | - | 12 |
| CO2 |  |  | 32 |  |  | - | 32 |
| CO3 |  | 2 | 30 |  |  | - | 32 |
| CO4 | 2 | 15 | 15 |  |  | - | 32 |
| CO5 |  |  | 32 |  |  | - | 32 |
| CO6 |  | 20 | 10 |  |  | - | 30 |
|  |  |  |  |  |  | - | **170** |

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define E-Banking. | | CO1 | R | 2 |
| 2. | Name two types of cards commonly used in E-Banking. | | CO2 | R | 2 |
| 3. | List two benefits of digital banking for customers. | | CO3 | R | 2 |
| 4. | State the function of a note counting machine. | | CO4 | R | 2 |
| 5. | Explain the concept of cybercrimes in E-Banking. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | **Explain the evolution and growth of E-Banking, highlighting the key milestones in its development.** | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | **Explain the various features of ATMs and their significance in modern banking.** | | CO2 | U | 10 |
| 8. | **Provide an overview of Point-of-Sale (POS) systems in payment processing.** | | CO3 | R | 10 |
| **(OR)** | | | | | |
| 9. | Describe the E-Cheque system in detail, including its working mechanism and benefits for both banks and customers. | | CO4 | U | 10 |
| 10. | Identify and analyze common cybercrimes in E-Banking. | | CO5 | A | 10 |
| **(OR)** | | | | | |
| 11. | **Analyze a case study that illustrates the challenges encountered in hi-tech banking.** | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | **Describe the functions and benefits of the Immediate Payment System (IMPS) in mobile banking.** | CO1 | U | 10 |
|  | b. | **Examine the role of Online Banking in providing convenient and efficient financial services to customers.** | CO2 | E | 10 |
|  |  |  |  |  |  |
| 13. | a. | **Explain the concept of Aadhar Enabled Payment System (AEPS) and its significance in promoting financial inclusion.** | CO3 | U | 10 |
|  | b. | Explain how Real-Time Gross Settlement (RTGS) benefits large-value fund transfers. | CO3 | U | 10 |
|  |  |  |  |  |  |
| 14. | a. | Compare and contrast the features of magnetic strip cards and EMV technology cards. | CO4 | An | 10 |
|  | b. | Discuss the advantages and limitations of KIOSK banking. | CO4 | U | 10 |
|  |  |  |  |  |  |
| 15. | a. | Explain the concept of encryption in E-Banking and its role in safeguarding sensitive data. | CO5 | U | 10 |
|  | b. | Explain the concept of Any Branch Banking and its significance in enhancing customer convenience. | CO5 | U | 10 |
|  |  |  |  |  |  |
| 16. | a. | **Examine the role of the Reserve Bank of India (RBI) in addressing security issues in electronic banking.** | CO6 | E | 10 |
|  | b. | Discuss the need for security in E-Banking and the potential risks associated with digital financial transactions. | CO6 | U | 10 |
|  |  |  |  |  |  |

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

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

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

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define commuted pension. | | CO1 | R | 2 |
| 2. | Define Indian income and explain its conditions. | | CO2 | R | 2 |
| 3. | Write the formula of cost inflation index. | | CO3 | U | 2 |
| 4. | State the proforma of self-occupied house property. | | CO4 | AN | 2 |
| 5. | Define HRA and explain its conditions. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Mr. Eshwar an Indian citizen leaves India for the first time in the last 20 years on November 20th, 2020. During the calendar year 2021 he comes to India on 1st September and stays for a period of 30 days. During the calendar year 2022, he does not visit India at all but comes to India on January 16th, 2023, and stays for 70 days. Determine his residential status for the assessment year 2023-24, if his taxable income other than foreign income for the P.Y. is 20,00,000 and he is not liable to pay tax in any other country. | | CO1 | AN | 10 |
| **(OR)** | | | | | |
| 7. | Mr. Prakash a foreigner, came to India from Poland for the first time on 1.4.2016. He stayed here continuously for 3 years and went to France on 1.4.2019. He however returned to India on 1.7.2019 and went to Poland on 1.12.2020. He again came back to India on 25.1.2023 on a service in India. What is his residential status for the A.Y. 2023-24. | | CO2 | AN | 10 |
| 8. | Mrs. Rekha furnishes the following details of her income for the previous year 2022-23.   1. Income accrued in America but received in India 19,000. 2. Interest on UK Govt. Securities 1/3 of which received in India, 15,000. 3. Salary income received in India for services rendered in Germany 28,000. 4. Income from agriculture in Bangladesh received and spend there only 16,000. 5. Income from profession in China received there. The profession was set up in India 12,000. 6. Income accrued in India but received in China 14,000. 7. Income earned outside India in preceding years but remitted in India during previous years 36,000. 8. Gift in foreign currency from a relative received in India 10,000.   Compute the total income of Rekha for the A.Y. 2023-24 if she is - (1) Resident (ii) Not ordinarily resident and (iii) non-resident. | | CO3 | AN | 10 |
| **(OR)** | | | | | |
| 9. | Mr. Madhava Sen (age 45 years) is working as assistant in the Marketing Department of TTD Ltd. Bengaluru. His salary income details are as follows:   1. Basic salary Rs.15,000 p.m. 2. Dearness allowance Rs. 5,000 p.m. 3. Dearness Pay Rs. 2,000 p.m. 4. Commission Rs. 45,000 p.a. 5. Entertainment allowance Rs. 700 p.m. (6,000 spent on entertainment during the year) 6. House Rent allowance Rs. 7,500 p.m. (Rent paid Rs. 9,000 p.m.) 7. Compute taxable salary for the Assessment Year 2023-24. | | CO4 | A | 10 |
| 10. | Mr. Biplab purchased a plot in 2001-02 for 2,00,000. It was sold on 15-1-2022 for 26,80,000 and he paid 2,00,000 as brokerage charges. He invested 2,00,000 in NHAI bonds and 3,10,000 in bonds issued by Rural Electrification Corporation Ltd. Compute his taxable capital gain, for assessment year 2023-24. If CIIS: 2001-02=100; 2004-05=113; 2022-23=331. | | CO5 | A | 10 |
| **(OR)** | | | | | |
| 11. | Explain the different types of provident fund and its tax treatments. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Following are the particulars provided by Joseph relevant to the P.Y. 2022-23. Compute his Gross Total Income based on different residential status.   1. Royalty received outside India from the Govt. of India 17,000. 2. Technical fees received from A Ltd. (Indian Co.,) Germany for advice given by him in respect of a project situated in Iran 1,17,000. 3. Income from a business situated in Srilanka (goods are sold in Sri Lanka, Sale consideration is received in Sri Lanka but business is controlled and managed from India) 2,17,000. 4. Income earned from a business in Uganda, the business is controlled from Delhi (15,000 is received in India) 65,000. 5. Pension (computed) from the Govt. of India for the service rendered in Rangoon and received in Rangoon 18,000. 6. Profit from a business in Goa, the business is wholly controlled and managed from Portugal and the whole profits are received in France, 75,000. 7. Cash gifts received in India from a relative in USA 40,000. 8. Income from agriculture in Indonesia, 1,00,000. 50% of the income is received in India 50,000 and the balance is received and used for Son's education in London. | CO1 | AN | 20 |
|  |  |  |  |  |  |
| 13. | a. | Mr. X, a physically handicapped person working in ABC Company Ltd. Bangalore has furnished the following details of his income for the year 2022-23. Compute his income from salary for the A.Y. 23-24, (under Existing Tax Regime and Alternative Tax Regime).   1. Basic salary 40,000 p.m. 2. Dearness allowance enters into retirement benefits 24,000 p.m. 3. Fixed percentage of commission on sales 15,000 p.m. 4. Bonus 65,000 5. HRA 12,500p.m. (Rent paid 10,600 p.m) 6. Transport allowance 4,000 p.m. 7. Reimbursement of medical expenses 2,500 for treatment taken in private hospital. 8. Management contribution and own contributions to RPF is 15% of salary. 9. Interest credited to RPF is 11,000 at 11% p.a. 10. Professional tax paid by employee is 400 p.m 11. He is provided with more than 1.6-liter capacity car by the company for official use. All the expenses including salary of the driver are met by the company. 12. Children education allowance 600 p.m. per child for two children and children hostel allowance 1,000 p.m for two children. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. | a. | Akhila (resident) owns three houses in Bangalore the municipal valuations of which are 22,000, 36,000 and 31,000 respectively. The following are further details about three houses:   1. The first house built in 2013, has been let out on a monthly rent of 3,500. The expenses in connection with this house are: Interest on mortgage 2,000, Land revenue 100, Fire Insurance premium 800. Interest on loan for the construction of the house 4,000. Municipal taxes 1,500. The house remained vacant for two months. Unrealized rent of the current year amounts to 7,000. The assessing officer has been satisfied about this unrealized rent. 2. The second house was built in 1985 and it is used for owner's residential purposes. In connection with this house 800 were spent on repairs, 200 were paid as fire insurance premium. The house remained vacant for three months as the owner had to stay in Chennai in a rented house in connection with her profession. 3. The construction of third house was completed on 30th June 2016 and from 1st July 2016 it was let out for residential purposes on a rent of 2,500 p.m. Municipal tax 3,200 and Interest on loan 16,000 were paid during the year 2022-23. Compute her income from house property for the assessment year 2023-24. (Ignore Alternative Tax Regime under Section 115BAC). | CO3 | AN | 20 |
|  |  |  |  |  |  |
| 15. | a. | Mr. Prasanna sold his residential house on 1-1-2023 for 35,06,000 which he had purchased in 2001-02 for 2,00,000. He spent 6,000 for sale of the house. He also spent 1,50,000 on the construction of new house and deposited 1,00,000 under capital gains account scheme on 28-3-2023. The CII for 2001-02 and 2022-23 are 100 and 331 respectively. Compute taxable capital gains for the Assessment Year 2023-24. | CO4 | A | 10 |
|  | b. | Following Incomes are received by Mr. Ajay (resident) in the previous year 2022-23. Compute his taxable income from the head other sources. (under Existing Tax Regime and Alternative Tax Regime).   1. Director’s fees 10,000 2. Interest from Saving Bank Account 500. 3. Dividend received from Co-operative Society 7,000. 4. Winning from Andhra Pradesh State Lottery 28,000 (Net). 5. Family pension received 30,000 p.a. 6. Dividend received on preference shares 10,000 p.a. 7. Insurance commission received 23,500(expenses incurred in earning insurance commission 2,500). 8. Mr. Ajay received a gold chain from his friend as gift. Its fair market value is 32,000 and painting from another friend as gift. Its fair market value is 18,000. | CO5 | A | 10 |
|  |  |  |  |  |  |
| 16. | a. | State the proforma of short-term and long-term capital gains and explain exemption U/S 54 to 54F | CO6 | R | 20 |
|  |  |  |  |  |  |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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** |

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Research. | | CO1 | R | 2 |
| 2. | Explain’ Observation method”. | | CO2 | U | 2 |
| 3. | State the meaning of the term ‘sampling”. | | CO3 | R | 2 |
| 4. | Explain “Hypotheses”. | | CO4 | U | 2 |
| 5. | Define “ Research report” | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Describe the Criteria of Good Research. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Examine test of validity and reliability in a Research. | | CO2 | An | 10 |
| 8. | Explain in detail about scaling techniques. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Assess the factors influencing the size of a sample. | | CO4 | E | 10 |
| 10. | Create tabulation of Data. | | CO5 | C | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Summarize the precautions in writing a report. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Illustrate the types of Research. | CO2 | A | 20 |
| 13. |  | Examine the methods of Data collection. | CO3 | An | 20 |
| 14. |  | Describe the Methods of Sampling. | CO4 | U | 20 |
| 15. |  | Analyze the role of Data processing. | CO5 | An | 20 |
| 16. |  | Explain the mechanics of Writing a research report. | CO6 | U | 20 |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 10 | - | - | - | - | 12 |
| CO2 | - | 2 | 20 | 10 | - | - | 32 |
| CO3 | 2 | - | - | 30 | - | - | 32 |
| CO4 | - | 22 | - | - | 10 | - | 32 |
| CO5 | 2 | - | - | 20 | - | 10 | 32 |
| CO6 | - | 12 | - | - | - | - | 30 |
|  | 6 | 64 | 20 | 60 | 10 | 10 | **170** |

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | | **BL** | | **Marks** | |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 1. | Discuss the differences between traditional and digital marketing. | | CO1 | | U | | 2 | |
| 2. | Write a short note on POEM framework. | | CO2 | | R | | 2 | |
| 3. | Write a note on platform based marketing. | | CO3 | | R | | 2 | |
| 4. | Write a note on Search Engine Marketing. | | CO4 | | U | | 2 | |
| 5. | Name 2 types of Ad blockers. | | CO5 | | U | | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | Trace the evolution of digital marketing from its inception to its current form. How has it transformed the relationship between brands and consumers? | | CO1 | | U | | 10 | |
| **(OR)** | | | | | | | | |
| 7. | Discuss how technological advancements, especially in the last decade, have reshaped the landscape of digital marketing. Provide examples to illustrate the transformation of marketing strategies and campaigns. | | CO2 | | An | | 10 | |
| 8. | Discuss the key steps involved in developing a comprehensive digital marketing strategy for a new e-commerce startup. Provide examples and explain the significance of each step. | | CO3 | | R | | 10 | |
| **(OR)** | | | | | | | | |
| 9. | Critically evaluate the effectiveness of display advertising in capturing user attention and driving conversions. | | CO4 | | E | | 10 | |
| 10. | Explain the concept of targeting and segmentation in social media advertising. Provide examples of how businesses can use these techniques to reach their desired audiences effectively. | | CO5 | | U | | 10 | |
| **(OR)** | | | | | | | | |
| 11. | Explain cluttered market. State the challenges in cluttered market. | | CO6 | | R | | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. | a. | Discuss the strengths and potential challenges of using inbound marketing versus outbound marketing in the context of the modern digital landscape. | | CO1 | | E | | 10 |
| b. | Discuss the primary characteristics and behaviors that differentiate digital natives from digital immigrants, especially in terms of technology use and adaptation. | | CO1 | | R | | 10 |
|  |  |  | |  | |  | |  |
| 13. | a. | Explain the concept of the customer journey in digital marketing. How can businesses effectively map and leverage the customer journey to create successful marketing campaigns? | | CO2 | | U | | 10 |
| b. | Create a comprehensive digital marketing plan for a nonprofit organization aiming to raise awareness and donations for a social cause. Include strategies for content marketing, social media, and donor engagement. | | CO2 | | C | | 10 |
|  |  |  | |  | |  | |  |
| 14. | a. | Explore the different strategies employed in affiliate marketing and their implications for both advertisers and publishers. | | CO3 | | U | | 10 |
|  | b. | Discuss the evolution of influencer marketing and its role in shaping consumer behavior in the digital age. | | CO3 | | R | | 10 |
|  |  |  | |  | |  | |  |
| 15. | a. | Discuss the significance of mobile marketing in the contemporary digital landscape. Explain the key strategies and tactics employed in mobile marketing, such as mobile app marketing, SMS marketing, location-based marketing, and mobile advertising. | | CO4 | | An | | 10 |
|  | b. | Explain the concept of Search Engine Marketing (SEM). Discuss its key components and how it differs from Search Engine Optimization (SEO). | | CO5 | | R | | 10 |
|  |  |  | |  | |  | |  |
| 16. | a. | State the types of Ad blockers. Also discuss the importance of Ad blockers. | | CO6 | | R | | 10 |
|  | b. | Explain in detail the challenges in digital marketing. | | CO6 | | U | | 10 |
|  |  |  | |  | |  | |  |

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

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

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | State the eligibility conditions for time of supply for both goods and services under forward charges. | | CO1 | U | 2 |
| 2. | List out the exclusions in value of supply. | | CO2 | R | 2 |
| 3. | Define input tax credit. | | CO3 | R | 2 |
| 4. | Define Anti-dumping duty. | | CO4 | R | 2 |
| 5. | Define basic customs duty (As per section 12 of the customs Act, 1962). | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the concept and need for GST in India. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Explain composite levy scheme and list out the advantages of Input tax credit scheme. | | CO2 | U | 10 |
| 8. | May 12 -Supplier invoices goods taxable on reverse charge basis to Raj & Co. (30 days from the date of issuance of invoice elapse on June 12)  May 16- Raj & Co receives the goods  May 28- Raj & Co makes the payment.  Determine the time of supply from the given information. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | May 16 -Supplier invoices goods taxable on forward charge basis to John & Co. (30 days from the date of issuance of invoice elapse on June 16)  May 22- John & Co receives the goods  May 30- John & Co makes the payment.  Determine the time of supply from the given information. | | CO4 | An | 10 |
| 10. | Explain the import procedure in customs law. | | CO5 | R | 10 |
|  | **(OR)** | |  |  |  |
| 11. | List out the various returns required to be filed under GST. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | For the purpose of production, the machine has to be supplied at site. It is done by sourcing various components from vendors and assembling the machine at site. The details of the various events are:  18thSeptember - Purchase order with advance of Rs.70,000 is received for goods worth Rs.12 lakh and entry duly made in the seller’s books of account.  28th October- The machine is assembled, tested at site, and accepted by buyer.  23th October - Invoice raised.  6th November - Balance payment of Rs.11,40,000 received.  Determine the time of supply in the above scenario for the purpose of payment of tax. | CO1 | An | 10 |
|  | b. |  | CO1 | A | 10 |
|  |  |  |  |  |  |
| 13. | a. | Explain the structure and functions of GST council. | CO2 | R | 10 |
|  | b. | Explain countervailing, Anti-dumping, and safeguard duties. | CO2 | R | 10 |
|  |  |  |  |  |  |
| 14. | a. | Mr. Ramesh, a supplier of goods, pays GST under scheme. Mr. Raja is not eligible for only threshold exemption. He has the following outward taxable supplies in a tax period.  Intra – state supply of goods 9,00,000  Inter – state supply of goods 6,00,000  He has also furnished the following information in respect of purchase made by him in that tax period.  Intra – state supply of goods 4,00,000  Inter – state supply of goods 50,000  Mr. Raja has following ITCs with him at the beginning of the tax period.  CGST 30,000  SGST 50,000  IGST 70,000  Note:   1. Rate of CGST, SGST and IGST to be 9%,9% and 18% respectively. 2. Both inward and outward supplies are exclusive of taxes, wherever applicable. 3. All the conditions necessary for availing the ITC have been fulfilled.   Compute the net GST payable by Mr. Raja during the tax period. Make suitable assumption as required. | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. | a. | Explain the export procedure. | CO4 | U | 10 |
|  | b. |  | CO4 | An | 10 |
|  |  |  |  |  |  |
| 16. | a. |  | CO5 | A | 10 |
|  | b. | Explain the different types of duties in customs law. | CO5 | U | 10 |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Explain theoverview and evolution of GST**.** |
| **CO2** | Comprehend the registration process of GST under various schemes. |
| **CO3** | Analyze the practical concepts related to supply of GST. |
| **CO4** | Apply the concept of input tax credit with practical illustration. |
| **CO5** | Interpret the important provisions of customs law and its significance. |
| **CO6** | Apply the various provisions with regard to filling of GST returns |

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | What do you mean by management accounting? | | CO1 | R | 2 |
| 2. | Explain the meaning of Ratio Analysis. | | CO2 | U | 2 |
| 3. | Explain the working capital concept of fund. | | CO3 | U | 2 |
| 4. | Define Marginal Cost. | | CO4 | R | 2 |
| 5. | What is budget? | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Distinguish between financial accounting and management accounting. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Prepare comparative Income Statement of ABC Ltd for the year ended 31st March 2019 and 31st March 2020 and interpret results.   |  |  |  | | --- | --- | --- | | **Particulars** | **2019**  **₹** | **2020**  **₹** | | **By Sales** | 21,50,000 | 25,00,000 | | **Expense** |  |  | | Cost of Goods Sold | 13,00,000 | 14,50,000 | | Administrative Expenses | 2,10,000 | 1,80,000 | | Selling Expenses | 1,90,000 | 2,50,000 | | Interest | 1,40,000 | 1,20,000 | | Tax | 1,70,000 | 2,30,000 | | **Total Expenses** | 20,10,000 | 22,30,000 | | **Net Profit** | **1,40,000** | **2,70,000** | | | CO2 | An | 10 |
| 8. | Prepare a statement of changes in working capital from the following balance sheet of Morgan Ltd.   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **LIABILTIES** | **2020 ₹** | **2021 ₹** | **ASSETS** | **2020 ₹** | **2021 ₹** | | Share Capital | 9,00,000 | 10,50,000 | Land | 4,00,000 | 3,40,000 | | Profit and Loss | 90,000 | 1,10,000 | Building | 3,60,000 | 4,50,000 | | Mortgage Loan | 1,70,000 | 85,000 | Plant | 3,50,000 | 4,20,000 | | Creditors | 12,000 | 55,000 | Stock | 25,000 | 40,000 | | Bank Overdraft | 18,000 | 10,000 | Debtors | 20,000 | 16,000 | |  |  |  | Cash | 35,000 | 44,000 | | TOTAL | 11,90,000 | 13,10,000 | TOTAL | 11,90,000 | 13,10,000 | | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain ratio analysis, it advantages and limitations. | | CO4 | U | 10 |
| 10. | GD & Co provides the following cost information.   |  |  | | --- | --- | | Particulars | Amount ₹ | | Sales | 11,00,000 | | Variable cost | 6,60,000 | | Fixed Cost | 2,00,000 |   **From the above calculate**   1. PV Ratio 2. Break even sales 3. Margin of safety 4. Sales to earn a profit of ₹ 1,00,000 5. Break even sales when there is an increase in sale price by 20% | | CO5 | A | 10 |
|  | **(OR)** | |  |  |  |
| 11. | The following is the budgeted sales related to a company for 6 months ending 30.09.2023.   |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | Month | April | May | June | July | August | September | | Sales in units | 15,000 | 17,000 | 19,000 | 15,500 | 20,000 | 21,000 |   Additional information:   1. The budgeted sales for the month of October 2023 is 22,000 2. Finished units equal to half of the sales for the next month will be in stock at the end of each month.   **Prepare a production budget for each month for a period of 6 months ending September 2023.** | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain the scope of Management Accounting. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | AYC Ltd provided the Balance Sheet of 31st March 2020 and 2021 as follows.  **Balance sheet**   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Liabilities** | **2020**  **₹** | **2021**  **₹** | **Assets** | **2020**  **₹** | **2021**  **₹** | | Equity Share Capital | 7,00,000 | 9,00,000 | Land & Building | 5,00,000 | 7,50,000 | | Preference Sh. Capital | 2,00,000 | 1,00,000 | Plant& Machinery | 5,50,000 | 5,70,000 | | Profit & Loss A/c | - | 1,20,000 | Furniture & Fitting | 1,50,000 | 1,90,000 | | General Reserve | 60,000 | 80,000 | Stock | 50,000 | 23,000 | | Debenture | 2,50,000 | 3,00,000 | Debtors | 43,000 | 54,000 | | Loan | 1,40,000 | 50,000 | Cash | 35,000 | 24,000 | | Sundry Creditors | 34,000 | 52,000 | Salary paid in adv | 12,000 | 19,000 | | Outstanding rent | 13,000 | 9,000 | Preliminary Exp | 30,000 | 10,000 | | Bank O/D | 23,000 | 29,000 | Profit & Loss | 50,000 | - | |  | 14,20,000 | 16,40,000 |  | 14,20,000 | 16,40,000 |   **Prepare a Comparative Balance sheet** | CO2 | An | 20 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| 14. |  | Prepare a statement of Fund Flow from the following balance sheet of Jaypee Ltd   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **LIABILTIES** | **2021**  **₹** | **2022**  **₹** | **ASSETS** | **2021**  **₹** | **2022**  **₹** | | Share Capital | 12,00,000 | 14,00,000 | Land | 7,00,000 | 8,00,000 | | Profit and Loss A/c | 1,27,000 | 1,97,000 | Building | 3,20,000 | 4,40,000 | | Mortgage Loan | 3,00,000 | 2,00,000 | Plant | 5,00,000 | 4,20,000 | | Sundry Creditors | 33,000 | 53,000 | Stock | 65,000 | 35,000 | | Bank Overdraft | 20,000 | 10,000 | Debtors | 25,000 | 65,000 | |  |  |  | Cash | 70,000 | 1,00,000 | | **TOTAL** | **16,80,000** | **18,60,000** | **TOTAL** | **16,80,000** | **18,60,000** | | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. |  | The financial statements of Z Ltd for the year 2020-2021 are as follows.  Profit and Loss Account for the year ended 31.03.2021   |  |  | | --- | --- | | **Particulars** | **2021**  **₹** | | Sales | 21,50,000 | | Less : Expenses |  | | Cost of Goods Sold | 13,00,000 | | Administrative Expenses | 2,10,000 | | Selling Expenses | 1,90,000 | | Interest | 3,10,000 | | Income Tax | 1,10,000 | | Total Expenses | 21,20,000 | | Net Profit | 30,000 |   Balance Sheet as on 31.03.2020   |  |  |  |  | | --- | --- | --- | --- | | **LIABILTIES** | **2021**  **₹** | **ASSETS** | **2021**  **₹** | | Sahre Capital | 9,00,000 | Land | 4,00,000 | | Profit and Loss A/c | 90,000 | Building | 3,60,000 | | Mortgage Loan | 1,70,000 | Plant | 3,50,000 | | Sundry Creditors | 12,000 | Stock | 25,000 | | Bank Overdraft | 18,000 | Debtors | 20,000 | |  |  | Cash | 35,000 | | **TOTAL** | **11,90,000** | **TOTAL** | **11,90,000** |   All the purchases and sales were made on credit  Calculate the following ratios   |  |  | | --- | --- | | 1.     Gross Profit Ratio | 6.     Debtors Turnover Ratio | | 2.     Net Profit Ratio | 7.   Average collection period | | 3.     Operating Expenses Ratio | 8.     Current Ratio | | 4.     Return on Capital Employed | 9.     Quick Ratio | | 5.     Stock Turnover Ratio | 10.  Debt Equity Ratio | | CO4 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | From the following data related to ABC & Co at various capacities  ( Amount in ₹ )   |  |  |  |  | | --- | --- | --- | --- | | Particulars | 50% capacity | 80%  Capacity | 100%  capacity | | Direct Materials | 45,000 | 72,000 | 90,000 | | Direct Wages | 22,500 | 36,000 | 45,000 | | Direct Expenses | 8,750 | 14,000 | 17,500 | | Variable factory overhead | 12,500 | 20,000 | 25,000 | | Administrative Overhead Fixed | 24,000 | 24,000 | 24,000 | | Administrative Overhead Variable | 6,250 | 10,000 | 12,500 | | Selling and Distribution Overhead – |  |  |  | | Fixed | 14,000 | 14,000 | 14,000 | | Variable | 5,000 | 8,000 | 10,000 | | Sales | 1,25,000 | 2,00,000 | 2,50,000 |   From the above  1) Prepare a statement of cost by Marginal Costing Method ( 15 Marks)  2) Calculate break even sales and break even capacity ( 5 Marks) | CO5 | A | 20 |
|  |  |  |  |  |  |

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

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

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Business Analysis. | | CO1 | R | 2 |
| 2. | Define Standard Deviation. | | CO2 | R | 2 |
| 3. | Explain the purpose of Digital data. | | 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 Data sets. | | 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 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | State the meaning of Production Management. | | CO1 | R | 2 |
| 2. | Define routing in the context of Production Planning. | | CO2 | R | 2 |
| 3. | Differentiate between process layout and product layout. | | CO3 | An | 2 |
| 4. | Define Quality Control and state its objectives. | | CO4 | R | 2 |
| 5. | List out two principles of Material Handling. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Differentiate between manufacturing and service operations, highlighting their unique operating systems. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Explain the principles of scheduling and their importance in manufacturing operations. | | CO2 | U | 10 |
| 8. | Describe the significance of demand forecasting in Production Planning. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Discuss Alfred Weber's theory of industrial location and its relevance in today's globalized economy. | | CO4 | U | 10 |
| 10. | Explain the importance of controlling quality in manufacturing or service processes and its impact on Customer Satisfaction. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Summarize the objectives of material planning and control and discuss the role of purchasing in materials management. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Enumerate the different types of production systems and discuss the advantages and disadvantages of flexible production systems. | CO1 | R | 20 |
|  |  |  |  |  |  |
| 13. |  | Explain the importance of PPC in manufacturing operations and outline its objectives and phases. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Discuss the importance of organizing physical facilities in a manufacturing environment and the factors considered in designing factory buildings and ensuring worker welfare. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | Describe the objectives and benefits of the ISO 9000 series. Outline the steps involved in ISO 9000 registration. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 16. |  | Explain the functions of stores management and the importance of codification in inventory control. | CO5 | U | 20 |
|  |  |  |  |  |  |

**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 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 22 |  |  | 10 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 |  | 30 |  | 2 |  |  | 32 |
| CO4 | 2 | 30 |  |  |  |  | 32 |
| CO5 | 2 | 30 |  |  |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
| 28 130 12 | | | | | | | **170** |

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Discuss the meaning of a leader. | | CO1 | U | 2 |
| 2. | What do you mean by stress management? | | CO2 | R | 2 |
| 3. | State the concept of group structure. | | CO3 | R | 2 |
| 4. | Define performance management. | | CO4 | U | 2 |
| 5. | Examine the term skill development. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Write a brief note on the importance of leadership in organization. | | CO1 | An | 10 |
| **(OR)** | | | | | |
| 7. | Examine the essential qualities of a great leader. | | CO2 | E | 10 |
| 8. | Is democratic leadership the best style of leadership? If so, explain. | | CO3 | A | 10 |
| **(OR)** | | | | | |
| 9. | Make a short note on stress management. | | CO4 | U | 10 |
| 10. | Analyze the term decision making skills and give some tips to improve it. | | CO5 | R | 10 |
| **(OR)** | | | | | |
| 11. | Develop a clear script on emotional intelligence. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Categorize the various types of leadership with adaptive situations. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | As a leader, in what ways you are going to control your emotions and manage your stress. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. | a. | Figure out the characteristics and scope of groups in detail. | CO3 | R | 20 |
|  |  |  |  |  |  |
| 15. | a. | Work Life Balance – How can leaders manages the work life and family life without any trouble. Explain | CO4 | An | 20 |
|  |  |  |  |  |  |
| 16. | a. | Clearly explain the types of groups in detail and give some prompt examples. | CO5 | R | 20 |
|  |  |  |  |  |  |

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

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

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **21BB2021** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS ETHICS** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Business Ethics. | | CO1 | R | 2 |
| 2. | Write a note on ethical issue. | | CO2 | R | 2 |
| 3. | Write a note on role of whistleblowing in upholding ethical standards in finance. | | CO3 | R | 2 |
| 4. | Define Corporate Governance. | | CO4 | R | 2 |
| 5. | Write a short note on Corporate Social Responsibility (CSR). | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Evaluate the Scope and Objectives of Business Ethics. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Explain the different types of Unethical Advertisements. | | CO2 | U | 10 |
| 8. | Contrast the Scope of Ethics in Financial Services. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | List down the Employees Code of Conduct in detail. | | CO4 | U | 10 |
| 10. | Criticize the role and duties of the director with reference to Corporate Governance. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Outline the evolution stages for CSR. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Examine the key stakeholders involved in business ethics, including employees, customers, shareholders, communities, and the environment, and discuss their respective ethical interests. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | Discuss the ethical considerations in advertising practices, including issues related to truthfulness, transparency, and the use of persuasive techniques. | CO2 | U | 10 |
|  | b. | Critically evaluate the role of advertising standards bodies and regulatory agencies in promoting ethical advertising practices and protecting consumers. | CO2 | E | 10 |
|  |  |  |  |  |  |
| 14. | a. | Discuss the ethical challenges faced by multinational corporations operating in developing countries, focusing on issues such as labor rights, environmental sustainability, and cultural sensitivity. | CO3 | R | 20 |
|  |  |  |  |  |  |
| 15. | a. | Analyze the impact of stakeholder engagement and stakeholder theory on corporate governance practices, exploring how companies can balance competing interests while upholding ethical standards. | CO4 | An | 20 |
|  |  |  |  |  |  |
| 16. | a. | Evaluate the types and principles of Corporate Social Responsibilities. | CO5 | E | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | To understand the nature and scope of business ethics. |
| **CO2** | To remember the conceptual framework of the ethics in marketing |
| **CO3** | To Analyse the practical ethical dilemmas and take required measures to resolve such issues. |
| **CO4** | To apply the ethics in the functions of Finance and Human resource. |
| **CO5** | To evaluate the effects of corporate governance on the firms |
| **CO6** | To create a mind-set among students to be ethical in their business, profession and society |

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **21BB2029** | **Duration** | **3hrs** |
| **Course Name** | **INSURANCE AND RISK MANAGEMENT** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Trace out the meaning of insurance. | | CO1 | U | 2 |
| 2. | Define Life Insurance. | | CO2 | R | 2 |
| 3. | State the meaning of Marine Insurance. | | CO3 | R | 2 |
| 4. | Define Reinsurance. | | CO4 | R | 2 |
| 5. | What is crop insurance? | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the importance of Insurance. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Summarize the features of Life Insurance. | | CO2 | U | 10 |
| 8. | Evaluate the types of Marine Insurance. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Classify the objectives of Reinsurance. | | CO4 | U | 10 |
| 10. | What is Cattle Insurance? Explain the importance of Cattle Insurance. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain the significance of Crop Insurance. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Define risk management. Briefly explain the principles of Insurance. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Describe non-life insurance. Briefly discuss the various kinds of insurance. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. |  | Elaborate the features of marine insurance and explain the claim settlement process of Marine Insurance. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | What is Fire Insurance? Briefly explain the features of Fire Insurance Policy. | CO4 | R | 20 |
|  |  |  |  |  |  |
| 16. |  | Write a short note on Motor Insurance. Explain the importance of Motor Insurance. | CO5 | R | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | To identify what insurance is, why insurance works and how to determine insurance needs. |
| **CO2** | Explain insurance operation, including functions of insurance, insurance markets, insurance regulations and the use of insurance as a tool to avoid losses and reduce risk. |
| **CO3** | To familiarize themselves with major insurance products, such as life insurance, health insurance, property and liability insurance. |
| **CO4** | To compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view |
| **CO5** | Relate the implications of insurance & regulatory authorities |
| **CO6** | Illustrate the players in insurance sector and their role |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

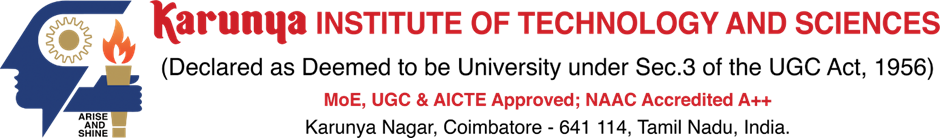
|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **21BB2030** | **Duration** | **3hrs** |
| **Course Name** | **SERVICES MARKETING** | **Max. Marks** | **100** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | What is the meaning of services? | CO1 | R | 2 |
| 2. | Identify the components of customer expectations in the service sector. | CO2 | R | 2 |
| 3. | Name two methods of sales promotion and advertising specific to the service sector. | CO3 | R | 2 |
| 4. | List two examples of pricing strategies commonly employed in the service industry. | CO4 | R | 2 |
| 5. | Provide examples of innovative strategies used in services marketing. | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Explain the differences between services and tangible products, highlighting the unique challenges and opportunities presented by services. | CO1 | U | 10 |
|  | **(OR)** |  |  |  |
| 7. | Evaluate the role of marketing in influencing the decision-making process of consumers in the service sector. | CO2 | E | 10 |
| 8. | Explain the concept of target marketing in the context of service marketing. | CO3 | U | 10 |
|  | **(OR)** |  |  |  |
| 9. | Suggest two Distribution Strategies suitable for a service business operating in a competitive market. | CO4 | A | 10 |
| 10. | Discuss the concept of customer responses in service encounters. What factors influence how customers react to service experiences? | CO5 | U | 10 |
|  | **(OR)** |  |  |  |
| 11. | Explain the challenges and opportunities of conducting service marketing research in rural markets. | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | Utilizing real-world examples, demonstrate how businesses can effectively apply the 7Ps of service marketing to create value for customers. | CO1 | A | 20 |
|  |  |  |  |  |
| 13. | Define service quality and its dimensions. Discuss how service quality is measured and managed in service organizations. | CO2 | R | 20 |
|  |  |  |  |  |
| 14. | Assess the strengths and weaknesses of various distribution strategies in the service industry, considering factors such as cost-effectiveness and accessibility. | CO3 | An | 20 |
|  |  |  |  |  |
| 15. | Analyze the impact of service costs on customer satisfaction and loyalty. | CO4 | A | 20 |
|  |  |  |  |  |
| 16. | Discuss the role of telemarketing in promoting services. Analyze the advantages and disadvantages of telemarketing as a marketing tool for service providers. | CO5 | U | 20 |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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 |  | 30 |  |  |  | 32 |
| CO5 |  | 32 |  |  |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
| 28 62 50 20 10 | | | | | | | **170** |



**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define Organization structure. | | CO1 | R | 2 |
| 2. | Explain any two characteristics of management. | | CO2 | U | 2 |
| 3. | Summarize about Organization Chart. | | CO3 | U | 2 |
| 4. | Explain the term motivation. | | CO4 | U | 2 |
| 5. | Point out ethics that are to be followed in the business. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Examine the characteristics of business. | | CO1 | An | 10 |
| **(OR)** | | | | | |
| 7. | Point out the contributions of Mary Parker. | | CO2 | R | 10 |
| 8. | Describe the purposes of planning. | | CO3 | U | 10 |
| **(OR)** | | | | | |
| 9. | Differentiate formal and Informal organization. | | CO4 | An | 10 |
| 10. | Describe the steps involved in controlling Process. | | CO5 | U | 10 |
| **(OR)** | | | | | |
| 11. | Explain the fundamental principles of ethical behavior that are to be followed in an organization. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Examine various types of business organization. | CO2 | An | 20 |
|  |  |  |  |  |  |
| 13. | a. | Point out the characteristics and functions of Management. | CO3 | R | 20 |
|  |  |  |  |  |  |
| 14. | a. | Describe the motivational techniques that are used for employees. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 15. | a. | Explain the types of decisions taken by the management in a business organization. | CO5 | U | 20 |
|  |  |  |  |  |  |
| 16. | a. | Describe the role of regulatory, professional bodies and promotional ethical standards in Accountancy. | CO6 | U | 20 |
|  |  |  |  |  |  |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 |  |  | 10 | - | - | 12 |
| CO2 | 10 | 2 |  | 20 | - | - | 32 |
| CO3 | 20 | 12 |  |  |  | - | 32 |
| CO4 | - | 22 |  | 10 |  | - | 32 |
| CO5 | 2 | 30 |  | - |  | - | 32 |
| CO6 | - | 30 |  | - |  | - | 30 |
| **TOTAL** | 34 | 96 |  | 40 |  | - | **170** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define economics. | | CO1 | U | 2 |
| 2. | Describe demand. | | CO2 | R | 2 |
| 3. | Write a short note on short run production. | | CO3 | R | 2 |
| 4. | Define monopolistic competition. | | CO4 | R | 2 |
| 5. | Write a short note on business. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Briefly explain various problems faced by Indian economy and it remedial measures. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Briefly discuss the law of diminishing marginal utility. | | CO2 | U | 10 |
| 8. | Elaborate the determinants of elasticity. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the advantages of long run production. | | CO4 | U | 10 |
| 10. | Briefly discuss the characteristic of perfect competition, and monopolistic competition. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Enumerate the different phases of business cycles. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Briefly explain the nature and scope of business economics. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Elucidate the determinants of demand and explain determination of price by demand and supply. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. |  | Enumerate the factors of production; and production function in short run and long run production. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | Briefly discuss the determination of price. | CO4 | R | 20 |
|  |  |  |  |  |  |
| 16. |  | Briefly explain the features of business cycle. | CO5 | R | 20 |
|  |  |  |  |  |  |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define consideration. | | CO1 | U | 2 |
| 2. | State the meaning of guarantee. | | CO2 | R | 2 |
| 3. | Discuss the term warranty. | | CO3 | U | 2 |
| 4. | Can an unpaid seller who has position of the goods excises right in lien? If yes, give the circumstances. | | CO4 | A | 2 |
| 5. | List the types of endorsement in negotiable instrument. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Define contract. Explain the kinds of contract. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Analyze the procedure of formation and termination of agency. | | CO2 | A | 10 |
| 8. | Explain the rights and duties of the agent. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | State the characteristics of negotiable instruments. | | CO4 | U | 10 |
| 10. | A and B are friends. B treats A during A’s illness but does not accepts payment from A for the treatment and A promises B’s son X to pay him Rs.1, 000. A being poor is unable to pay. X sues A for the money can X recover. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Draft the overview on registration procedure of patent. | | CO6 | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | “All contracts are agreements but not all agreements are contracts”. Explain the essentials of contract. | CO1 | E | 20 |
| 13. |  | Explain and illustrate the distinction between a contract of Indemnity and a contract of Guarantee. What is the nature of an Insurance contract? | CO2 | U | 20 |
| 14. |  | Sale and agreement to sell - Explain the concept in detail with proper examples. | CO3 | U | 20 |
| 15. |  | Enumerate the concept of negotiable instruments and its kinds. | CO4 | R | 20 |
| 16. |  | Describe the consumer protection act. | CO5 | U | 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. |

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

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Q.**  **No.** | **Questions** | | **CO** | **BL** | **M** | |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 1. | Define Bills of Exchange | | CO1 | R | 2 | |
| 2. | Explain the concept non-trading organizations | | CO2 | R | 2 | |
| 3. | Differentiate statement of affairs from balance sheet | | CO3 | An | 2 | |
| 4. | State the meaning of non-recurring expenses with examples | | CO4 | U | 2 | |
| 5. | State the contents of partnership deed | | CO5 | U | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | A receives three promissory notes from B, dated 1st January, 2012 for 3 months. One bill is for Rs 3,000, the second is for Rs 4,000 and the third is for Rs 5,000. The second bill is immediately endorsed in favour of C and on 4th January, 2012 the third bill is discounted with the bank for Rs 4,700. Pass the entries in A’s journal assuming (i) the bills are met on maturity and (ii) they are dishonoured. | | CO1 | A | 10 | |
| **(OR)** | | | | | | |
| 7. | Prepare Receipts and Payments A/c of a club for the year ended 31st December  2022 from the following information.  Opening balance of cash - 40,000  Receipt of entrance fee - 8,000  Subscription received for the year 1999 - 16,000  Previous year’s subscription received - 1,600  Paid salaries - 2,000  Paid for miscellaneous expenses - 200  Rent paid - 1,200  Payment for purchase of cricket balls - 500  Payment for purchase of cricket bats - 1,600  Payment for stationery in cash – 100 | | CO2 | A | 10 | |
| 8. | Mr. Suresh is dealing in business. He maintains his accounting with Single Entry. The following are details of his business.   |  |  |  | | --- | --- | --- | | **Particulars** | **01-04-2023** | **31-03-2024** | | Land and Building | 40,000 | 50,000 | | Machinery | 30,000 | 40,000 | | Furniture | 10,000 | 10,000 | | Debtors | 20,000 | 40,000 | | Stock | 10,000 | 25,000 | | Cash Balance | 5,000 | 15,000 | | Bills Receivable | 5,000 | 5,000 | | Creditors | 25,000 | 25,000 | | Bank Overdraft | 5,000 | - | | Bank Balance | - | 10,000 |   Mr. Suresh introduced Rs 10,000 as additional Capital. He spent Rs 45,000 for personal use. Depreciate Land and Building by Rs 5,000. Provide 5% R.D.D. on Debtors. Compute the profit for the year ended 2023 | | CO3 | A | 10 | |
| **(OR)** | | | | | | |
| 9. | Pradesh & Co consigned 200 boxes of medicines at Rs.100 per box to Ram. He incurred the following expenses: Insurance Rs.1,000; Loading charges Rs.1,600; Freight Rs.1,400 .An account sales was received from Ram which showed that 160 boxes were sold at Rs.200 per box. Ram incurred the following expenses: Clearing charges Rs.1,000; Godown rent Rs.400; Advertisement Rs.600; Other selling expenses Rs.1,000 Ascertain the value of stock on consignment | | CO4 | A | 10 | |
| 10. | Compare and contrast consignment and Joint Venture. | | CO5 | E | 10 | |
| **(OR)** | | | | | | |
| 11. | P and Q are partners sharing profits and losses in the ratio 3:2 respectively. They admit R as partner who is unable to bring goodwill in cash but pays Rs 96,000 as his capital. The goodwill of the firm is to be valued at two years’ purchase of three years’ profits. The profits for the three years were Rs 30,000, Rs 24,000 and 27,000. Pass adjustment entry for R’s share of goodwill. The new ratio will be  5 : 2 : 2. | | CO6 | A | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | a. | On 1st January, 2022 Shohan draws on Rajan a bill for 3 months from Rs 20,000 which Rajan duly accepts. Shohan discounts the bill for Rs 19,400. On the same date Rajan draws on Shohan a bill for 3 months from Rs 20,000 which is accepted by Shohan. Rajan gets the bill discounted with his bankers at 18 per cent. On the due date, Shohan meets his bill, but Rajan fails to honour his acceptance, the bank having to pay Rs 10 as noting charges.  Give journal entries in the books of Shohan and Rajan. | CO1 | A | | 20 |
|  | | | | | | |
| 13. | a. | The Delhi sports club gives you the following receipts and payments account for the year ended 31st December 2023.   |  |  |  |  | | --- | --- | --- | --- | | *Receipts* | *Amount* | *Payments* | *Amount* | | To cash in hand  To cash at bank  To subscriptions  To tournament fund  To life membership  To entrance fee To donation for pavilion  To sale of grass | 150 2,100  5,800  1,500  2,000  200    3,000  100    14,850 | By ground man fee  By mowing machine  By rent  By salaries to coaches  By tournament expn  By office expn  By sports equipment purchased  By cash in hand  By cash at bank | 1,500  1,100  500  3,600  900 2,400  1,220    350  3,330  14,850 |   *Additional details:*   1. Subscriptions due on 31.12.2022 and on 31.12.2023 were Rs.900 and Rs.800 respectively. Subscriptions received also include subscription for the year 2024 Rs.200 2. Sports equipment on hand on 31st December 2022 was Rs.1,100. The value placed on the equipment on hand on 31st December 2023 was Rs.1,300 3. The mowing machine was purchased on 01.07.2023 and is to be depreciated at 20% per annum 4. Office expenses include Rs.300 for 2022 and Rs.400 are still due for payment 5. Tournament receipts and expenses are to be separated from general income and expenses   Prepare income and expenditure account for the year 2023 | CO2 | A | | 20 |
|  |  |  |  |  | |  |
| 14. | a. | Mrs. Geetha keeps her books under Single Entry System and gives the following information.   |  |  |  | | --- | --- | --- | | Particulars | 01-04-2022 | 31-03-2023 | | Investments | - | 12,000 | | Bank Overdraft | - | 10,000 | | Bills Payable | 5,000 | 8,000 | | Creditors | 26,500 | 31,500 | | Furniture | 9,000 | 19,000 | | Debtors | 35,000 | 50,000 | | Stock in Trade | 15,000 | 19,000 | | Bank Balance | 18,000 | 28,000 |   Mrs. Geetha withdrew Rs 4,000 for her personal use. She received Rs 15,000 from her father as gift, which she brought into the business.  Additional furniture was purchased on 1st October 2022. Depreciate furniture by 10% p.a. Write off Rs 1,000 as bad and provide 5% R.D.D. on debtors.  Find the profit or loss of her business for the year ended 31st March, 2023. | CO3 | A | | 20 |
|  |  |  |  |  | |  |
| 15. | a. | Jain of Delhi consigned 300 tins of coconut oil to Narang of Chandigarh, invoiced at Rs.200 per tin. Jain paid Rs.2,000 as carriage and other expenses. The consignor drew a bill of exchange for Rs.16,000 which was later discounted at Rs.15,700. The consignee rendered an account sales showing the following details  280 tins sold at Rs.250 per tin  20 tins sold at Rs.260 per tin  Storage and selling expenses Rs.5,000  Clearing and cartage Rs.1,600  Commission at 6% on sales  The consignee sent a sight draft for the balance. Show the journal entries and important ledger accounts in the books of consignor. | CO4 | A | | 20 |
| 16. | a. | P, Q are R were partners sharing profits in the ratio of 5 : 3 : 2 respectively. On 31st March, 2012 their balance sheet stood as follows:https://www.yourarticlelibrary.com/wp-content/uploads/2016/03/clip_image106_thumb4.jpg  **Q retired as on the abovementioned date. It was agreed that:**  (i) The firm’s goodwill was worth Rs 250 thousand and Q was entitled to the credit for his share of goodwill  (ii) P and R would continue to be partners but would share profits in future in the ratio of 7 : 3 respectively, and  (iii) The amount due to Q would be paid immediately and for this purpose P and R would bring in cash in such a manner that the total capital of the reconstituted firm was Rs 1,000 thousand and the capital accounts of the partners were in their new profit sharing ratio.  Assuming that all the above-mentioned conditions were fulfilled pass journal entries in the boobs of the firm for all the transactions. Also, prepare the capital accounts of all the partners. | CO6 | A | | 20 |

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

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

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

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define business. | | CO1 | R | 2 |
| 2. | State about environmental analysis. | | CO2 | R | 2 |
| 3. | Explain global company. | | CO3 | U | 2 |
| 4. | Define liberalization. | | CO4 | R | 2 |
| 5. | Explain non-Funding Institutions. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Analyze - nature of business, profession and employment. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Explain about internal environmental factors in business. | | CO2 | U | 10 |
| 8. | Explain -Flip kart company. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Analyze – IFDI and OFDI. | | CO4 | An | 10 |
| 10. | Evaluate the role of NABARD in facilitating business in India. | | CO5 | E | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain that how the competition commission facilitates business in India. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Describe various forms of business Organizations. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Explain external environmental factors in business. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Analyze- overview of successful business organization in India. | CO4 | An | 20 |
|  |  |  |  |  |  |
| 15. |  | Explain about influences of government policies on business. | CO5 | U | 20 |
|  |  |  |  |  |  |
| 16. |  | Evaluate non-funding Institutions-– RBI, SEBI, CCI, IRDAI. | CO6 | E | 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 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | - | - | 10 | - | - | 12 |
| CO2 | 2 | 30 | - | - | - | - | 32 |
| CO3 | - | 32 | - | - | - | - | 32 |
| CO4 | 2 | - | - | 30 | - | - | 32 |
| CO5 | - | 22 | - | - | 10 | - | 32 |
| CO6 | - | 10 | - |  | 20 | - | 30 |
| Total | 6 | 94 | - | 40 | 30 | - | **170** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | Define a company. | CO1 | R | 2 |
| 2. | Briefly explain “Certificate of Incorporation”. | CO2 | U | 2 |
| 3. | State the frequency of board meetings under the Companies Act 2013. | CO3 | R | 2 |
| 4. | Expand: (i) NCLT and (ii) NCLAT. | CO4 | R | 2 |
| 5. | Name the persons eligible for filing insolvency petition under IBC. | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Differentiate Company from Partnership. | CO1 | An | 10 |
|  | **(OR)** |  |  |  |
| 7. | Discuss the procedure for incorporation of a company. | CO2 | An | 10 |
| 8. | Explain prospectus and its contents. | CO3 | U | 10 |
|  | **(OR)** |  |  |  |
| 9. | Write a note on Key Managerial Personnel. | CO4 | U | 10 |
| 10. | State the grounds under which the tribunal can order winding up of a company. | CO5 | U | 10 |
|  | **(OR)** |  |  |  |
| 11. | Write a detailed note on Insolvency Bankruptcy Code 2016. | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | Discuss the characteristics of a company. | CO1 | An | 20 |
|  |  |  |  |  |
| 13. | Distinguish between Memorandum of Association and Articles of Association. | CO2 | An | 20 |
|  |  |  |  |  |
| 14. | Explain the provisions of the Companies Act 2013 regarding disqualification of a director. | CO3 | U | 20 |
|  |  |  |  |  |
| 15. | Write a detailed note on Board Meetings of a company under the Companies Act 2013. | CO4 | U | 20 |
|  |  |  |  |  |
| 16. | Explain the liquidation proceedings under IBC 2016. | CO6 | U | 20 |
|  |  |  |  |  |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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 | 30 |  |  |  |  | 32 |
| CO5 | 2 | 10 |  |  |  |  | 12 |
| CO6 |  | 30 |  |  |  |  | 30 |
|  | | | | | | | **170** |

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 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 Process’ 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. | a. | Describe the suggestions to strengthen consumer protection Act, 1986. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | Summarize the provisions regarding safety of workers under Factories Act,1948 | CO3 | U | 20 |
|  |  |  |  |  |  |
| 14. | a. | Assess the time and mode of payment of Bonus under Bonus Act, 1965. | CO4 | E | 20 |
|  |  |  |  |  |  |
| 15. | a. | Explain the Payment of Gratuity Act, 1972. | CO5 | U | 20 |
|  |  |  |  |  |  |
| 16. | a. | Analyze the provisions relating to Employees provident fund scheme. | CO6 | An | 20 |
|  |  |  |  |  |  |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **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 |
|  | 6 | 84 | 10 | 40 | 30 | - | **170** |

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Name the two fundamental qualitative characteristics of financial statements as per the conceptual framework. | | CO1 | U | 2 |
| 2. | Define Carrying Amount and how it is calculated? | | CO2 | R | 2 |
| 3. | The Initial value of a machinery is Rs.15, 00,000/-. Its useful life period is 10 years. The estimated residual value is Rs.2, 00,000. Calculate the depreciation to be charged under Straight Line Method. | | CO3 | A | 2 |
| 4. | Alpha ltd acquired 100% shares in Beta Ltd for a consideration of Rs.120 Crores. The fair value of net assets of Beta Ltd on the date of acquisition was Rs.105 Crores. Calculate Goodwill or Gain on Purchase as applicable. | | CO4 | A | 2 |
| 5. | 1. A Ltd acquired 4000 out of 10000 equity shares in B Ltd. 2. A ltd acquired 5100 out of 10000 equity shares in C Ltd   Which entity is the subsidiary of A Ltd? State the reason. | | CO6 | A | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the need for a global accounting standards and state the advantages of adopting IFRS by companies. | | CO1 | R | 10 |
|  | **(OR)** | |  |  |  |
| 7. | The following information relates to three assets held by a company (Amount in Rs in lakhs):   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Particulars | Asset A | Asset B | Asset C | Asset D | Asset E | | Carrying Amount | 100 | 50 | 40 | 120 | 75 | | Value in use | 80 | 60 | 35 | 125 | 80 | | Fair value less cost to sell | 90 | 65 | 30 | 130 | 85 |  * + 1. Calculate the recoverable amount of each asset     2. Identify the impairment loss if any for each asset | | CO2 | A | 10 |
| 8. | Define revenue under IFRS 15 and explain the five step process of accounting for revenue. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Define a) Financial Instrument b) Financial Asset c) Financial liability and d) Equity. Explain them with relevant examples. | | CO4 | R | 10 |
| 10. | Explain the various forms of consideration paid in a business combination. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | On 31st December 2021, Picasso Ltd., acquired 80% of shares in Sanco Ltd., for Rs.9, 60,000 and paid by equity at par.  Fair value of assets and liabilities of Sanco Ltd are given below  Fair value of Assets Rs.32,00,000  Value of liabilities Rs.24,00,000  **Calculate :**   1. Fair value of net assets 2. Non-Controlling interest at Net Asset Method 3. Good will   Pass journal entries in the books of Picasso Ltd for consolidation. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Explain the financial statements prepared by companies as per IFRS. | CO1 | U | 10 |
|  | b. | Briefly explain the following standards (1) IAS 2 (2) IAS 41 (3) IAS 16 (4) IAS 40 (5) IFRS 3. | CO1 | U | 10 |
|  |  |  |  |  |  |
| 13. | a. | Jay Kay Ltd is installing a new plant at its production facility. It has incurred the following costs. Calculate the initial costs that can be capitalized under IAS 16.   |  |  | | --- | --- | | Particulars | Amount ₹ | | Cost of the plan (Cost per supplier’s invoice including Taxes) | 25,00,000 | | Initial Delivery and handling costs | 2,00,000 | | Cost of site preparation | 6,00,000 | | Consultant fees paid for advice on acquisition of the plant | 7,00,000 | | Employee training cost | 50,000 | | Cost of construction of new facility | 3,00,000 | | Present value of estimated dismantling cost to be incurred after 7 years | 3,00,000 | | Operating losses before commercial production | 4,00,000 | | CO2 | A | 10 |
|  | b | Following are the assets of a cash generating unit of Phonix Ltd.  |  |  | | --- | --- | | Assets | Amount ₹ | | Goodwill | 100,000,000 | | Tangible Assets | 600,000,000 | | Intangible assets | 300,000,000 |  The recoverable amount is only ₹ 750,000,000.Required :Explain impairment lossDefine recoverable amount Show how the impairment of losses will be allocated. | CO2 | A | 10 |
| 14. | a. | Briefly explain how the financial statements of an entity are useful to any five users of it. | CO3 | U | 10 |
|  | b. | Explain the various factors which influence the mangers to bias the presentation of financial results. | CO3 | U | 10 |
|  |  |  |  |  |  |
| 15. | a | Explain adjusting events and non-adjusting events under IAS 10 with examples. | CO4 | U | 10 |
|  | b | Explain when a non-current asset can be classified as held for sale under IFRS 5. | CO4 | U | 10 |
|  |  |  |  |  |  |
| 16. | a. | Alpha acquired Beta on 1 January 2018. At that date Beta’s retained earnings were Rs.15, 000.  The statements of financial position of Alpha and Beta as at 31st December 2018 were as follows   |  |  |  | | --- | --- | --- | | **Particulars** | **Alpha (Rs.)** | **Beta (Rs.)** | | **Non-current assets:** |  |  | | Property, plant & equipment | 85,000 | 18,000 | | **Investments:** |  |  | | Shares in Beta | 60,000 |  | | **Current Assets** | 160,000 | 84,000 | | **Total** | **305,000** | **102,000** | | **Equity:** |  |  | | Equity shares of Re.1 each | 65,000 | 20,000 | | Share premium | 35,000 | 10,000 | | Retained earnings | 70,000 | 25,000 | | **Current liabilities** | 135,000 | 47,000 | | **Total** | **305,000** | **102,000** |   Prepare the consolidated statement of financial position for the Alpha group as at 31st December 2018 in the following two scenarios   1. If Alpha had acquired 100% stake in Beta 2. If Alpha had acquired 80% stake in Beta | CO6 | A | 20 |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 10 | 22 | - | - | - | - | 32 |
| CO2 | 2 | - | 30 | - | - | - | 32 |
| CO3 | - | 30 | 2 | - | - | - | 32 |
| CO4 | 10 | 20 | 2 | - | - | - | 32 |
| CO5 | - | 10 | - | - | - | - | 10 |
| CO6 | - | - | 32 | - | - | - | 32 |
| Total | 22 | 82 | 66 | - | - | - | **170** |

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | | **M** | |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 1. | Define share and write its types. | | CO1 | U | | 2 | |
| 2. | State the meaning of super profit. | | CO2 | R | | 2 | |
| 3. | Discuss the various methods of valuation of goodwill. | | CO3 | R | | 2 | |
| 4. | What can be the reasons for dissolution of partnership firm? | | CO4 | U | | 2 | |
| 5. | Write a short note on debentures. | | CO5 | U | | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | A and B equal partners in a manufacturing business, agreed to dissolve the partnership as on 31st December 1994. On that date their balance sheet was as  follows:   |  |  |  |  | | --- | --- | --- | --- | | Liabilities | Rs. | Assets | Rs. | | Creditors  A’s Capital  B’s Capital  Loan from A | 6,400  19,000  7,000  4,000  \_\_\_\_\_\_  36,400 | Freehold premises  Goodwill  Furniture and fittings  Sundry debtors  Stock in trade  Cash | 18,000  2,000  2,400  5,840  4,530  3,630  36,400 |   It was agreed that A should take over the freehold premises at a valuation of Rs.15,500 and that B should take over stock at a discount of 10%. The sundry debtors realised 95% of the book value. Furniture and fittings realised Rs.1,470 and the goodwill of the business was sold only for Rs. 500. The expenses of realisation were Rs.827. *You are required to show the result of the Realisation account and the capital accounts*. | | CO1 | An | | 10 | |
| **(OR)** | | | | | | | |
| 7. | Explain and illustrate the different methods of calculating goodwill. | | CO2 | E | | 10 | |
| 8. | On 31st December 1998, the balance sheet of Ganesh ltd. was as follows   |  |  |  |  | | --- | --- | --- | --- | | Liabilities | Rs. | Assets | Rs. | | Share capital:  15,000 equity shares of Rs. 100 each fully paid  Profit & Loss A/c  Sundry creditors  Bank overdraft  Provision for taxation  Dividend equalisation fund | 15,00,000  3,09,000  2,31,000  60,000  1,35,000  2,25,000  24,60,000 | Land & Building  Plant & Machinery  Stock  Sundry debtors | 6,60,000  2,85,000  10,50,000  4,65,000  \_\_\_\_\_\_\_\_  24,60,000 |   ﻿The net profit of the company, after deducting all working charges and providing for depreciation and taxation were as under:  1994 - Rs.2,55,000; 1995 - Rs.2,88,000; 1996 - Rs.2,70,000; 1997 - Rs.3,00,000; and 1998 - Rs.2,85,000.  On 31st Dec. 1998, Land & Buildings were valued at Rs.7,50,000 and Plant & Machinery at Rs.4,50,000.  In view of the nature of the business, it is considered that 10% is a reasonable return on capital.  *Calculate the value of the company's share after taking into account the revised values on fixed assets and your own valuation of goodwill based on four years purchase of the annual super profits.* | | CO3 | A | | 10 | |
| **(OR)** | | | | | | | |
| 9. | Write the difference between dissolution of firm and dissolution of partnership in detail. | | CO4 | U | | 10 | |
| 10. | A firm earned net profits during the last three years as follows:  I year - 36,000; II year - 40,000; III year - 44,000  The capital investment of the firm is Rs. 1,00,000.  A fair return on the capital, having regard to the risk involved is 10%. *Calculate the value of goodwill on the basis of 3 years' purchase of super profit.* | | CO5 | R | | 10 | |
| **(OR)** | | | | | | | |
| 11. | Nathan Co. Ltd. was registered with an authorized capital of Rs. 20,00,000 divided into 20,000 shares of Rs.100 each. The company offered 12,000 shares to the public which were payable at Rs.20 per share on application; Rs.40 on allotment and Rs.40 on call.  Applications for 18,000 shares were received on which the directors allotted as follows:  Applications for 10,000 shares – full  Applications for 5,000 shares – 2,000 shares  Applications for 3,000 shares – Nil  The excess application money was adjusted towards allotment. All the money due on allotment and call was fully received. *Make the necessary journal entries in the company’s book.* | | CO6 | U | | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | a. | R, S and M are partners sharing profits and losses as 2:2:1. Their Balance Sheet as at 30.6.2021 was as follows:   |  |  |  |  | | --- | --- | --- | --- | | Liabilities | Rs. | Assets | Rs. | | Creditors  R’s Capital  S’s Capital  M’s Capital  Reserve Fund | 4,000  10,000  4,000  2,000  5,000  25,000 | Bank  Debtors  Stock  Fixtures  Machinery | 5,000  4,000  5,000  2,000  9,000  25,000 |   They decide to dissolve the business. The following are the amounts realised. Machinery Rs.8,500; Furniture Rs.1,500; Stock Rs.7,000; and Debtors Rs.3,700. Creditors allowed a discount of 2% and R agreed to bear all realisation expenses. For this service, R is paid Rs.120. Actual expenses amounted to Rs.900 which was withdrawn by him from the firm. There was an unrecorded asset of Rs.500 which was taken over by S at Rs.400. *Pass journal entries and prepare. Revaluation A/c, Capital A/c's and Bank A/c.* | CO1 | U | 20 | |
|  |  |  |  |  |  | |
| 13. | a. | X, Y and Z sharing profits in the proportion of 3:2:1 decided to dissolve partnership on 31.12.2020. Their Balance Sheet on that date was as under:   |  |  |  |  | | --- | --- | --- | --- | | Liabilities | Rs. | Assets | Rs. | | Creditors  X’s Capital  Y’s Capital  Z’s Capital  Bank Loan  Life policy fund  Leasehold redemption fund | 16,200  30,000  10,000  10,000  11,500  12,000  6,000  \_\_\_\_\_  95,700 | Leasehold premises  Goodwill  Machinery  Stock  Investments  Joint life policy  Cash at bank  Sundry debtors 5,800  (-) Reserve 500 | 12,500  20,000  30,520  7,550  6,330  12,000  1,500  5,300  95,700 |   The joint life policy is surrendered for Rs.10,000. The Investments are taken over by Y for Rs.8,000. X agreed to discharge the bank loan. The remaining assets are sold for Rs.86,700. The expenses of realisation amount to Rs.850. *Show the necessary ledger accounts including the accounts of the partners.* | CO2 | A | 20 | |
|  |  |  |  |  |  | |
| 14. | a. | Following details are available about the business of Sagar Ltd.  (i) Profits: 1994 - Rs.80,000; 1995 - Rs.1,00,000; 1996 - Rs.1,20,000;  (ii) Non-recurring income of Rs. 8,000 is included in the profit of 1995  (iii) Profits of 1994 have been reduced by Rs. 12,000 because goods were destroyed by fire;  (iv) Goods have not been insured but it is thought prudent to insure them in future. The insurance premium is estimated at Rs. 800 per year;  (v) Reasonable remuneration of the proprietor of the business is Rs. 12,000 per year but it has not been taken into account for calculation of above mentioned profits;  (vi) Profits of 1996 include Rs. 10,000 income on investment.  *Calculate goodwill on the basis of three years purchase of the average profit of last three years.* | CO3 | R | 20 | |
|  |  |  |  |  |  | |
| 15. | a. | Write the difference between a private company and a public company in detail | CO4 | An | 20 | |
|  |  |  |  |  |  | |
| 16. | a. | On 1st April 2022, Adhitya Ltd. issued 1,00,000 equity shares of Rs.10 each at Rs.12 per share payable as to Rs.5 on application, Rs.4 on allotment and the balance on 1st July 2022.  The lists closed on 12th April 2022, by which date applications for 1,40,000 shares has been received. Of the cash received Rs.80,000 was returned and Rs.1,20,000 was applied to the amount due on allotment, the balance of which was paid on 19th April 2022. All shareholders paid the call due on 1st July 2022 with the exception of one allottee for 1,000 shares. These shares were forfeited on 30th November 2022 and reissued as fully paid at Rs.8 per share on 2nd January 2023.  *Prepare journal entries in the books of Adhitya Ltd.* | CO5 | R | 20 | |
|  |  |  |  |  |  | |

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

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

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Capital Reduction. | | CO1 | R | 2 |
| 2. | Write a short note on Minority interest. | | CO2 | U | 2 |
| 3. | What do you understand by Non-performing assets? | | CO3 | U | 2 |
| 4. | Classify different types of insurance. | | CO4 | U | 2 |
| 5. | What is capital account in double accounting system? | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | X Limited and Y Limited agreed amalgamate by transferring their undertakings to a new company Z Company Limited formed for that purpose. on the date of amalgamation balance sheets of the company were as under:   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Liabilities** | **X Co.₹** | **Y Co.₹** | **Assets** | **X Co.₹** | **Y Co.₹** | | Equity share capital |  |  | Sundry assets | 4,80,000 | 3,22,000 | | Shares of ₹ 10 each | 5,00,000 | 3,00,000 | Freehold property | 2,00,000 | 1,00,000 | | 5% debentures | 2,00,000 | 1,00,000 | Investments | 50,000 | 20,000 | | Reserve fund | - | 50,000 | Debtors | 2,50,000 | 1,50,000 | | Profit and loss A/c | 30,000 | 20,000 | Preliminary expenses | 20,000 | 8,000 | | Mortgage Loan | 50,000 | - |  |  |  | | Sundry creditors | 2,20,000 | 1,30,000 |  |  |  | |  | 10,00,000 | 6,00,000 |  | 10,00,000 | 6,00,000 |   The Purchase consideration consisted of:   1. Discharge of debentures in X Company Limited and Y Company limited by the issue of equivalent amount of 6% in Z Limited. 2. The assumptions of liabilities of the companies. 3. Issue of shares at a premium of rupees 2 per share of equity shares of ₹ 10 each in Z Limited.   For the purpose of amalgamation, the assets are to be revalued as under:   |  |  |  | | --- | --- | --- | | **Particulars** | **X Co.₹** | **Y Co.₹** | | Goodwill | 1,00,000 | 75,000 | | Sundry assets | 4,10,000 | 2,80,000 | | Freehold property | 2,60,000 | 1,40,000 | | Investments | 51,000 | 20,000 | | Debtors | 2,25,000 | 1,35,000 |   Calculate purchase consideration and explain how it is distributed to transferor companies | | CO1 | A | 10 |
|  | **(OR)** | |  |  |  |
| 7. | From the following information, prepare Profit and Loss A/c of Dimple Bank as on 31-3-2023 :   |  |  | | --- | --- | | **Item** | **Rs.’000** | |  | **2022-2023** | | Interest and Discount | 20,45 | | Income from investment | 1,12 | | Interest on Balances with RBI | 1,77 | | Commission, Exchange and Brokerage | 7,12 | | Profit on sale of investments | 1,22 | | Interest on Deposits | 8,22 | | Interest to RBI | 1,47 | | Payment to and provision for employees | 8,55 | | Rent, taxes and lighting | 1,79 | | Printing and stationery | 2,12 | | Advertisement and publicity | 98 | | Depreciation | 98 | | Director’s fees | 2,12 | | Auditor’s fees | 1,10 | | Law charges | 1,52 | | Postage, telegrams and telephones | 62 | | Insurance | 52 | | Repair & maintenance | 66 |   Also give necessary Schedules. Other Information: The following items are already adjusted with Interest and Discount (Cr.):   |  |  | | --- | --- | | Tax Provision (’000 `) | 1,48 | | Provision for Doubtful Debts (’000 `) | 92 | | Loss on sale of investments (’000 `) | 12 | | Rebate on Bills discounted (’000 `) | 55 |   Appropriations:  25% of profit is transferred to Statutory Reserves 5% of profit is transferred to Revenue Reserve. | | CO3 | A | 10 |
| 8. | H Ltd. acquired 12,000 Equity shares of Rs. 10 each in S Ltd. on December 31, 2010. The summarised Balance sheets of H Ltd. and S Ltd. as on that date were.   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Liabilities** | **H Ltd. Rs.** | **S Ltd. Rs.** | **Assets** | **H Ltd. Rs.** | **S Ltd. Rs.** | | Capital A/c | | | Fixed Assets | 5,06,000 | 1,56,000 | | Authorised,Issued and paid up | 8,00,000 | 2,40,000 | Investment in S Ltd. at cost 12000 shares of Rs. 10 each | 2,00,000 | -- | | 12,000 shares of Rs. 5 each | 6,00,000 |  | Stock in hand | 60,000 | 20,000 | | 16,000 shares of Rs. 10 each |  | 1,60,000 | Bills receivable (including Rs. 2000 from S Ltd.) | 4,000 |  | | Capital Reserve |  | 68,000 | Debtors and balance at bank | 4,000 | 34,000 | | General Reserve | 40,000 | 20,000 |  |  |  | | Profit and loss A/c | 1,00,000 | 20,000 |  |  |  | | Bills payable (including Rs. 2000 to H Ltd.) |  | 7,000 |  |  |  | | Creditors | 70,000 | 35,000 |  |  |  | | Total | 8,10,000 | 3,10,000 | Total | 8,10,000 | 3,10,000 |   On 31.12.10 subsidiary Ltd. utilized part of its capital Reserve to make a bonus issue of every Four shares held, effect of bonus not given in above balance sheet. You are required to calculate   1. Cost of control or capital reserve 2. Minority interest | | CO2 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Draft a revenue account of A to Z Insurance company with imaginary figures. | | CO4 | C | 10 |
| 10. | The Hindustan Gas Company rebuilt and re-equipped part of their works at a cost of Rs 5,00,000. The part of the old works thus superseded cost Rs 3,00,000. The capacity of the new works is double the capacity of the old works.  Rs 20,000 is realised by the sale of old materials, and old materials worth Rs 10,000 are used in the construction of the new works and included in the total cost of Rs 5,00,000 mentioned above. The costs of labour and materials are 25% higher than when the old works were built.  (a) Calculate the amount of replacement cost to be capitalised and  (b) Journalise the entries. | | CO5 | A | 10 |
|  | **(OR)** | |  |  |  |
| 11. | The following balances have been extracted from the books of an electricity company at the end of the accounting year:  https://www.accountingnotes.net/wp-content/uploads/2017/01/clip_image0386_thumb2_thumb_thumb.jpg  In the accounting year, the company earned a profit of Rs. 28,00,000 after tax. Assuming the bank rate is 10%, show how to deal with profits of the company. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | The following data are extracted from Notes accounts to the Balance sheet of A Ltd. at 31st  March 2023   |  |  | | --- | --- | | **Particulars** | **Amount (Rs)** | | **Equity and Liabilities** | | | 2000 6% preference shares of R 100 each | 2 00,000 | | 4000 equity shares of Rs. 100 each | 4,00,000 | | 5% debentures | 1,00,000 | | Bank Loan | 50,000 | | Creditors | 1,00,000 | | **Total** | **8,50,000** | | **Assets** | | | Buildings | 3,00,000 | | Plant & Machinery | 2,00,000 | | Goodwill | 20,000 | | Stock | 50,000 | | Debtors | 40,000 | | Cash at Bank | 20,000 | | Profit & Loss account | 2,20,000 | | **Total** | **8,50,000** |   The company adopted the following scheme of reconstruction with the permission of the court. Prepare reconstructed balance sheet   1. The intangible assets are to be eliminated 2. Expenses for reconstruction amounted to Rs. 2,000 3. The Machinery is to be depreciated by 50%. 4. The value of Building is to be increased by Rs. 50,000. 5. The Debenture holders took over the Stock and the Debtors in full satisfaction of their claims. 6. The Preference shares to be reduced to Rs. 75 per share fully paid up & Equity shares to Rs. 40. | CO1 | A | 20 |
|  |  |  |  |  |  |
| 13. | a. | From the following information, prepare a Balance Sheet of ADT International Bank as on 31st March, 2021 giving the relevant schedules and also specify at least four important Principal Accounting Polices: (Rs.in lakhs)   |  |  |  | | --- | --- | --- | | Particulars | Dr.  Rs | Cr  Rs. | | Share Capital | | | | 19,80,000 Shares of ` 10 each |  | 198 | | Statutory Reserve |  | 231 | | Net Profit before Appropriation |  | 150 | | Profit and Loss Account |  | 412 | | Fixed Deposit Account |  | 517 | | Savings Deposit Account |  | 450 | | Current Accounts | 28 | 520.12 | | Bills Payable |  | 0.1 | | Cash credits | 812.1 |  | | Borrowings from other Banks |  | 110 | | Cash in Hand | 160.15 |  | | Cash with RBI | 37.88 |  | | Cash with other Banks | 155.87 |  | | Money at Call | 210.12 |  | | Gold | 55.23 |  | | Government Securities | 110.17 |  | | Premises | 155.7 |  | | Furniture | 70.12 |  | | Term Loan | 792.88 |  | | Total | 2,588.22 | 2,588.22 |  Additional Information:  |  |  | | --- | --- | | Bills for collection | 18,10,000 | | Acceptances and endorsements | 14,12,000 | | Claims against the Bank not acknowledged as debt | 55,000 | | Depreciation charges—Premises | 1,10,000 | | Furniture | 78,000 |   50% of the Term Loans are secured by Government guarantees. 10% of cash credit is unsecured. Transfer 25% of its profit to the reserve fund | CO3 | A | 20 |
|  |  |  |  |  |  |
| 14. | a. | **The following are the balance sheets of H Ltd. and its subsidiary S Ltd. as at 31st March, 2012**  https://www.yourarticlelibrary.com/wp-content/uploads/2016/03/clip_image065_thumb2-6.jpg  https://www.yourarticlelibrary.com/wp-content/uploads/2016/03/clip_image067_thumb2-7.jpg  H Ltd. acquired the shares of S Ltd. on 30th June, 2011. On 1st April, 2011 S Ltd.’s General Reserve and Profit and Loss Account stood at Rs 60,000 and Rs 20,000 respectively. No part of Preliminary Expenses was written off during the year ended 31st March, 2012.  Prepare the consolidated balance sheet of H Ltd. and its subsidiary S Ltd. as at 31st March, 2012. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 15. | a. | **Prepare a Revenue Account in respect of Fire Business from the following details for the year 2005-2006.Schedule should form a part of your answer.**C:\Users\Admin\AppData\Local\Packages\Microsoft.Windows.Photos_8wekyb3d8bbwe\TempState\ShareServiceTempFolder\clip_image170_thumb6_thumb_thumb.jpeg | CO4 | A | 10 |
|  | b. | **Define Valuation Balance sheet. Differentiate Valuation Balance sheet from balance sheet.** | CO4 | An | 10 |
| 16. | a. | The Gurgaon Electricity Company Limited decides to replace one of its old plants with a modern one with a larger capacity. The plant when installed in 1985 cost the company Rs 24 lakhs, the components of materials, labour and overheads being in the ratio of 5:3:2. It is ascertained that the costs of materials and labour have gone up by 40% and 80% respectively. The proportion of overheads to total costs is expected to remain the same as before.  The cost of the new plant as per improved design is Rs 60 lakhs and in addition, material recovered from the old plant of a value of Rs 2,40,000 has been used in the construction of the new plant. The old plant was scrapped and sold for Rs  7,50,000.The accounts of the company are maintained under Double Account system.     1. Indicate how much would be capitalised and the amount that would be charged to revenue. 2. Show the ledger accounts. | CO6 | A | 20 |

**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** | Anlayse 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 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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 | 10 | 10 | - | 10 | 32 |
| CO5 | - | 2 | 10 | - | - | - | 12 |
| CO6 | - | - | 30 | - | - | - | 30 |
| Total | 2 | 8 | 140 | 10 | - | 10 | **170** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Audit Assurance. | | CO1 | R | 2 |
| 2. | Write a short note on purpose of Audit Planning. | | CO2 | U | 2 |
| 3. | Write a note on audit evidence and its importance in the Audit Process. | | CO3 | R | 2 |
| 4. | Define Internal Control. | | CO4 | R | 2 |
| 5. | Write a short note on analytical review procedures in audit. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | What is the difference between Internal Audit And External Audit? | | CO1 | E | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Enumerate the main objectives of Audit Planning. | | CO2 | U | 10 |
| 8. | How does audit planning contribute to the overall effectiveness and efficiency of the audit process? | | CO3 | R | 10 |
|  | **(OR)** | |  |  |  |
| 9. | What is Audit Evidence, and why is it important in the audit process? | | CO4 | U | 10 |
| 10. | Explain the key components of an effective internal control system. | | CO5 | R | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Criticize the primary purpose of analytical procedures and how do they contribute to the audit process. | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Analyze the challenges auditors may face in ensuring the quality and reliability of audit engagements and suggest strategies to overcome these challenges. | CO1 | An | 20 |
|  |  |  |  |  |  |
| 13. |  | Define audit planning and explain its importance in the audit process. Discuss the key objectives that auditors aim to achieve through effective audit planning. | CO2 | E | 20 |
|  |  |  |  |  |  |
| 14. |  | Describe the different types of audit evidence that auditors may use during an audit engagement, including documentary evidence, physical evidence, electronic evidence, and testimonial evidence. Explain the characteristics of each type and provide examples. | CO3 | E | 20 |
|  |  |  |  |  |  |
| 15. |  | Define internal control and explain its importance in an organization's operations and financial reporting. Discuss the objectives that internal controls aim to achieve and their role in mitigating risks. | CO4 | R | 20 |
|  |  |  |  |  |  |
| 16. |  | Explain the importance of developing expectations in analytical review procedures. Discuss the sources of information used to establish expectations, such as historical data, industry benchmarks, and management forecasts. | CO5 | U | 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 |

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define strategic management. | | CO1 | R | 2 |
| 2. | Explain the concept of VRIO framework in internal analysis. | | CO2 | U | 2 |
| 3. | State the meaning of Strategic Intent. | | CO3 | R | 2 |
| 4. | Differentiate between vision and mission statements. | | CO4 | An | 2 |
| 5. | Name a risk associated with a diversification strategy. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Discuss the unique challenges faced by governments in strategic management compared to for-profit businesses. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Explore the process of identifying and developing core competencies within organizations. | | CO2 | E | 10 |
| 8. | Discuss strategy formulation process. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the key steps involved in the strategic planning process. | | CO4 | U | 10 |
| 10. | Evaluate the ethical implications of retrenchment strategies on stakeholders and society. | | CO5 | E | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Choose any one MNC that operates in India and apply SWOT analysis. | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain the concept of strategic levels in organizations. How do these levels contribute to the overall strategic management process? | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Elucidate porter’s five forces model. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Differentiate between the various types of growth strategies, including intensification, diversification, mergers and acquisitions, and strategic alliances. | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. |  | Describe the fundamental concepts, types and principles of stability strategic management. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 16. |  | Discuss the different functional level strategies in terms of their objectives, approaches and impact on organizational performance | 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. |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 30 |  |  |  |  | 32 |
| CO2 |  | 22 |  |  | 10 |  | 32 |
| CO3 | 2 | 10 |  | 20 |  |  | 32 |
| CO4 |  | 30 |  | 2 |  |  | 32 |
| CO5 | 2 | 20 |  |  | 10 |  | 32 |
| CO6 |  |  |  | 10 |  |  |  |
| 6 112 32 20 | | | | | | | **170** |

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2014** | **Duration** | **3hrs** |
| **Course Name** | **COST ACCOUNTING I** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | List the objectives of Cost Accounting. | | CO1 | R | 2 |
| 2. | Calculate Economic Order Quantity  Consumption during the year - 600 units  Ordering cost -Rs.12  Carrying cost -20%  Price per unit- Rs.20 | | CO2 | A | 2 |
| 3. | List any four features of good Wage System. | | CO3 | R | 2 |
| 4. | Identify the steps of Overhead Accounting. | | CO4 | U | 2 |
| 5. | State the requisites of Job Costing. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain classification of costs. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Two types of materials X & Y are used in a factory  as follows:  Normal usage 600 units each per week  Minimum usage 300 units each per week  Maximum usage 900 units each per week  Reorder quantity X =4800 units; Y=7200 units  Reorder period X = 4 – 6 weeks Y= 2 – 4 weeks  Calculate for each material  (i) Maximum level (ii) Minimum level (iii) Reorder level (iv) Average stock level. | | CO2 | A | 10 |
| 8. | With the help of the following information, ascertain the wages paid to workers Ram and Sam under Taylor’s differential piece rate system.  Standard time allowed 40 unit per hour  Normal time rate Rs.4 per hour  Differentials to be applied : 75% of piece rate when below standard.  125% of piece rate when at or above standard.  In a day of 8 hours, Ram produced 280 units and Sam produced 400 units. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | S. will Ltd. has two production departments A, B and one service department S. The actual costs for a period are as follows:  **[http://cdn.yourarticlelibrary.com/wp-content/uploads/2016/02/clip_image004_thumb6_thumb-2.jpg](http://cdn.yourarticlelibrary.com/wp-content/uploads/2016/02/clip_image004_thumb6-2.jpg)** | | CO4 | A | 10 |
| 10. | From the following figures prepare a Reconciliation Statement.   |  |  | | --- | --- | |  | Rs. | | Net Profit as per Financial Records | 25,751 | | Net Profit as per Costing Records | 34,480 | | Works Overheads under-recovered in costs | 624 | | Administration Overheads recovered in excess in costs | 340 | | Depreciation charged in financial records | 2,240 | | Depreciation recovered in costing | 2,500 | | Interest on Investments received but not included in costs | 1,600 | | Obsolescence loss charged in financial records | 1,140 | | Income Tax provided in financial accounts | 8,060 | | Bank Interest credited in financial accounts | 150 | | Store Adjustments credited in financial accounts | 95 | | Loss of Stock due to Spoilage charged in financial accounts | 1,350 | | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | From the following particulars relating to a contract, prepare  (a) the Contract Account, (b) Contractee’s Account .  https://www.yourarticlelibrary.com/wp-content/uploads/2016/02/clip_image013_thumb5.jpg  The contract price has been agreed at Rs.2,50,000. Cash has been received from the contractee amounting to Rs.1,80,000. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | You are required to compile a statement showing cost and profit from the information given, showing clearly: a) Material consumed b) Prime cost c) Works cost d) Cost of production e) Cost of sales f) Profit and g) Sales   |  |  |  |  | | --- | --- | --- | --- | | Materials purchased Wages  Direct expenses | Rs 2,00,000  Rs 1,00,000  Rs 20,000 | Opening stock of materials Closing stock of materials | Rs 40,000  Rs 60,000 |   Factory overhead is absorbed at 20% on wages. Administration overhead is 25% on the works cost. Selling and distribution overheads are 20% on the cost of production. Profit is 20% on sales. | CO2 | An | 20 |
|  |  |  |  |  |  |
| 13. | a. | The following is the record of receipts and issues of material A in a factory during the month of January.  January 1st Opening balance 100 kg. @ Rs.10  Issues 60 kg.  2nd Received 120 kg. @ Rs.11  3rd Issues 50 kg. (stock showed a loss of 5 kgs.)  4th Received back from orders 20 kg. (previously issued at Rs.9 per kg.)  6th Issued 80 kg.  7th Received 45 kg.@ Rs.12  10th Issued 50 kg.  Prepare stores ledger under FIFO method. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 14. | a. | Finolex Co. Ltd. has three production departments and four service departments. The expenses of these departments as per primary distribution summary were as follows:  **[http://cdn.yourarticlelibrary.com/wp-content/uploads/2016/02/image_thumb2_thumb-2.png](http://cdn.yourarticlelibrary.com/wp-content/uploads/2016/02/image_thumb2-2.png)**  The following information is also available in respect of production departments:  **[http://cdn.yourarticlelibrary.com/wp-content/uploads/2016/02/clip_image010_thumb6_thumb.jpg](http://cdn.yourarticlelibrary.com/wp-content/uploads/2016/02/clip_image010_thumb6.jpg)**  Apportion the cost of various service departments to the production departments. | CO4 | An | 20 |
|  |  |  |  |  |  |
| 15. | a. | Examine the relationship between Financial and Cost Accounting. | CO5 | A | 20 |
|  |  |  |  |  |  |
| 16. | a. | The product of a manufacturing concern passes through two processes A and B and then to finished stock. It is ascertained that in each process normally 5% of the total weight is lost and 10% is scrap which from processes A and B realizes Rs.80 per ton and Rs.200 per ton, respectively:  The following are the figures relating to both the processes:  https://www.yourarticlelibrary.com/wp-content/uploads/2016/02/clip_image043_thumb5.jpg  Prepare Process Accounts showing cost per ton of each process. There was no stock or work-in-progress in any process. | CO6 | An | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Demonstrate the various Cost Classification types and Terminologies |
| **CO2** | Collect , record and analyze cost information for accounting and managing cost |
| **CO3** | Monitor costs of raw materials, labour, overheads etc. in an industry |
| **CO4** | Prepare regular cost reports |
| **CO5** | Reconcile Cost and Financial Accounts. |
| **CO6** | Explain and apply various methods of costing |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 10 | - | - | - | - | 12 |
| CO2 | - | - | 12 | 20 | - | - | 32 |
| CO3 | 2 | - | 20 | 10 | - | - | 32 |
| CO4 | - | 2 | 10 | 20 | - | - | 32 |
| CO5 | 2 | - | 20 | 10 | - | - | 32 |
| CO6 | - | - | 10 | 20 | - | - | 30 |
| Total | 6 | 12 | 72 | 80 | - | - | **170** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2015** | **Duration** | **3hrs** |
| **Course Name** | **GST AND CUSTOMS LAW** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | State the eligibility conditions for taxable supply. | | CO1 | U | 2 |
| 2. | State the unique Identification Number. | | CO2 | R | 2 |
| 3. | Define input tax credit. | | CO3 | R | 2 |
| 4. | Define Anti-dumping duty. | | CO4 | R | 2 |
| 5. | Define Zero rated supply. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the features of GST. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Explain any ten major advantages of GST. | | CO2 | U | 10 |
| 8. | May 8 -Supplier invoices goods taxable on reverse charge basis to Lion & Co. (30 days from the date of issuance of invoice elapse on June 3)  May 12- Lion & Co receives the goods  May 30- Lion & Co makes the payment.  Determine the time of supply from the given information. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | May 12 -Supplier invoices goods taxable on forward charge basis to Leo & Co. (30 days from the date of issuance of invoice elapse on June 12)  May 22- Leo & Co receives the goods  May 30- Leo & Co makes the payment.  Determine the time of supply from the given information. | | CO4 | An | 10 |
| 10. | Explain the advantages of taking registration in GST and Explain the term “casual taxable person”. | | CO5 | R | 10 |
|  | **(OR)** | |  |  |  |
| 11. | List out the various returns required to be filed under GST. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | For the purpose of production, the machine has to be supplied at site. It is done by sourcing various components from vendors and assembling the machine at site. The details of the various events are:  19thSeptember - Purchase order with advance of Rs.60,000 is received for goods worth Rs.11 lakh and entry duly made in the seller’s books of account.  27th October- The machine is assembled, tested at site, and accepted by buyer.  24th October - Invoice raised.  6th November - Balance payment of Rs.10,40,000 received.  Determine the time of supply in the above scenario for the purpose of payment of tax. | CO1 | An | 10 |
|  | b. |  | CO1 | A | 10 |
|  |  |  |  |  |  |
| 13. | a. | Explain the structure and functions of GST council. | CO2 | R | 10 |
|  | b. | Explain about national calamity and contingent duty. | CO2 | R | 10 |
|  |  |  |  |  |  |
| 14. | a. | Mr. Z, a supplier of goods, pays GST under scheme. Mr. Y is not eligible for only threshold exemption. He has the following outward taxable supplies in a tax period.  Intra – state supply of goods 7,00,000  Inter – state supply of goods 4,00,000  He has also furnished the following information in respect of purchase made by him in that tax period.  Intra – state supply of goods 2,00,000  Inter – state supply of goods 6,00,00  Mr. Y has following ITCs with him at the beginning of the tax period.  CGST 40,000  SGST 40,000  IGST 80,000  Note:   1. Rate of CGST, SGST and IGST to be 9%,9% and 18% respectively. 2. Both inward and outward supplies are exclusive of taxes, wherever applicable. 3. All the conditions necessary for availing the ITC have been fulfilled.   Compute the net GST payable by Mr. Y during the tax period. Make suitable assumption as required. | CO3 | An | 10 |
|  | b. | Classify the types of valuation in GST. | CO3 | An | 10 |
|  |  |  |  |  |  |
| 15. | a. | Explain the export procedure. | CO4 | U | 10 |
|  | b. |  | CO4 | An | 10 |
|  |  |  |  |  |  |
| 16. | a. |  | CO5 | A | 10 |
|  | b. | Explain the different types of duties in customs law. | CO5 | U | 10 |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Explain theoverview and evolution of GST**.** |
| **CO2** | Comprehend the registration process of GST under various schemes. |
| **CO3** | Analyze the practical concepts related to supply of GST. |
| **CO4** | Apply the concept of input tax credit with practical illustration. |
| **CO5** | Interpret the important provisions of customs law and its significance. |
| **CO6** | Apply the various provisions with regard to filling of GST returns |

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

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2026** | **Duration** | **3hrs** |
| **Course Name** | **INCOME TAX LAW AND PRACTICE** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define residential status and explain its basic and additional conditions. | | CO1 | R | 2 |
| 2. | Define Indian income and explain its conditions. | | CO2 | R | 2 |
| 3. | Explain the conditions of gratuity. | | CO3 | U | 2 |
| 4. | State the proforma of let out house property. | | CO4 | An | 2 |
| 5. | Define HRA and explain its conditions. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Mr. Ramesh is a citizen of India comes to India on 20-3-2022. On 01-09-2022, he left India and went to Nepal on a business trip. Again, he comes back to India on 10-03-2023 on a visit. Determine his residential status for the Assessment Year 2023-24, if his taxable Indian income for the previous year is 18,00,000 and he was in India for 1108 days during 4 P.Y. preceding the P.Y. | | CO1 | An | 10 |
| **(OR)** | | | | | |
| 7. | Mr. Prakash a foreigner, came to India from Poland for the first time on 1.4.2016. He stayed here continuously for 3 years and went to France on 1.4.2019. He however returned to India on 1.7.2019 and went to Poland on 1.12.2020. He again came back to India on 25.1.2023 on a service in India. What is his residential status for the A.Y. 2023-24. | | CO2 | An | 10 |
| 8. | Mrs. Rekha furnishes the following details of her income for the previous year 2022-23.   1. Income accrued in America but received in India 19,000. 2. Interest on UK Govt. Securities 1/3 of which received in India, 15,000. 3. Salary income received in India for services rendered in Germany 28,000. 4. Income from agriculture in Bangladesh received and spend there only 16,000. 5. Income from profession in China received there. The profession was set up in India 12,000. 6. Income accrued in India but received in China 14,000. 7. Income earned outside India in preceding years but remitted in India during previous years 36,000. 8. Gift in foreign currency from a relative received in India 10,000.   Compute the total income of Rekha for the A.Y. 2023-24 if she is - (1) Resident (ii) Not ordinarily resident and (iii) nonresident. | | CO3 | An | 10 |
| **(OR)** | | | | | |
| 9. | Mrs. Kalpana Chawla (resident) an employee of Central Govt. in Bengaluru submits the following information. Compute her net salary for the A.Y. 2023-24.   1. Basic Salary 40,000 per month 2. DA 30% of Basic (60% enters into all retirement benefits) 3. HRA3,500 per month 4. Annual bonus 15,000 5. Entertainment allowance 15,000 6. Rent paid by the Kalpana is Rs. 72,000 p.a. | | CO4 | A | 10 |
| 10. | Mr. Manik purchased a plot in 2004-05 for 2,00,000. It was sold on 15-1-2023 for 20,00,000 and he paid 3,00,000 as brokerage charges. He invested 1,00,000 in NHAI bonds and 2,10,000 in bonds issued by Rural Electrification Corporation Ltd. Compute his taxable capital gain, if CIIS: 2004-05-113; 2022-23=331. | | CO5 | A | 10 |
| **(OR)** | | | | | |
| 11. | Explain the different types of provident fund and its tax treatments. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Following are the particulars provided by Joseph relevant to the P.Y. 2022-23. Compute his Gross Total Income based on different residential status.   1. Royalty received outside India from the Govt. of India 17,000. 2. Technical fees received from A Ltd. (Indian Co.,) Germany for advice given by him in respect of a project situated in Iran 1,17,000. 3. Income from a business situated in Srilanka (goods are sold in Sri Lanka, Sale consideration is received in Sri Lanka but business is controlled and managed from India) 2,17,000. 4. Income earned from a business in Uganda, the business is controlled from Delhi (15,000 is received in India) 65,000. 5. Pension (computed) from the Govt. of India for the service rendered in Rangoon and received in Rangoon 18,000. 6. Profit from a business in Goa, the business is wholly controlled and managed from Portugal and the whole profits are received in France, 75,000. 7. Cash gifts received in India from a relative in USA 40,000. 8. Income from agriculture in Indonesia, 1,00,000. 50% of the income is received in India 50,000 and the balance is received and used for Son's education in London. | CO1 | An | 20 |
|  |  |  |  |  |  |
| 13. | a. | Smt. Savita, an employee of Hindustan lever Ltd. Delhi received the following incomes during the year ending 31-03-2023.   1. Basic Salary up to 31-08-2022 Rs.12,000 p.m. and there afterwards 12,500p.m. 2. Dearness pays 30,000 P.a. 3. Dearness allowance 15,000 p.a. (it does not enter into retirement benefits) 4. Children education allowance 250 p.m. for one child. 5. Reimbursement of medical expenses 6,500 (Treatment was taken in private hospital) 6. Smt. Savita has been provided with rent free flat at Delhi (Rent paid by the Company 80,000 p.a.) 7. Smt. Savita has been provided with rent free flat at Delhi (Rent paid by the Company. 8. Interest free loan for purchasing home appliances 1,20,000 (Date of loan borrowed 1-4-2022 and assume SBI lending rate for similar loan on 1-4-2022@12% p.a.).   Determine salary income of Smt. Savita for the Assessment Year 2023-24 assuming that she paid 200 p.m. as professional tax. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. | a. | |  |  |  |  | | --- | --- | --- | --- | | Particulars | Unit 1 | Unit 2 | Unit 3 | | Fair rent  Rent received  Municipal Taxes paid  Municipal taxes due but not paid  Land revenue paid  Land revenue due but not yet paid  Repair expenses  Nature of occupation | 30,000  -  1,500  1,500  -  600  1,200  Occupied for residence | 30,000  36,000  2,500  2,500  –  600  1,200  Let out for residence | 30,000  -  3,000  -  600  -  1,200  Used for own business |   Mr. Viswas (resident) owns a building consisting of 3 identical and independent unit the construction of which completed in 1.4.2022. The building was occupied from 1.4.2022 onwards. The particular pertaining to the 3 units for the year ended 31.3.2023 are given below:  On 1.4.2021 Mr. Viswas had borrowed a sum of 2,50,000 bearing interest at 12% p.a. for the construction of this building. The total cost of construction of the building was 6,00,000. The business income of Mr. Viswas for the year ended 31.3.2023 is 1,05,000. Compute the Gross total income of Mr. Viswas for the A.Y. 2023-24. (Ignore Alternative Tax Regime under Section 115BAC). | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. | a. | Mr. Prasanna sold his residential house on 1-1-2023 for 35,06,000 which he had purchased in 2001-02 for 2,00,000. He spent 6,000 for sale of the house. He also spent 1,50,000 on the construction of new house and deposited 1,00,000 under capital gains account scheme on 28-3-2023. The CII for 2001-02 and 2022-23 are 100 and 331 respectively. Compute taxable capital gains for the Assessment Year 2023-24. | CO4 | A | 10 |
|  | b. | From the following receipts and payments of Mr. Devesh (resident), compute his taxable income under the head income from other sources: (Ignore Alternative Tax Regime under Section 115BAC)  Winnings from Madhya Pradesh State Lottery 28,000,  Winnings from horse race 1,000,  Winnings from Rajasthan State Lottery 3,000,  Winnings from horse race 49,000,  Winnings from cross word puzzle 2,500,  Gift received from a friend in London 1,00,000,  Winnings from card games 2,500,  Purchase of lottery tickets 3,000 and payments for betting’s in horse race 6,000,  Winnings from camel race 30,000 | CO5 | A | 10 |
|  |  |  |  |  |  |
| 16. | a. | State the proforma of short term and long-term capital gains and explain exemption U/S 54 to 54F | CO6 | R | 20 |

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

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

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **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. | a. | Define Vulnerability. Briefly discuss the India’s vulnerability profile and its impact. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | What is disaster management? Briefly explain the agencies involved in disaster management and functions of state disaster management authority. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. | a. | Describe Indigenous Knowledge in disaster management. Elucidate the best practices of disaster management. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. | a. | Briefly discuss the mine safety measures in India. | CO4 | R | 20 |
|  |  |  |  |  |  |
| 16. | a. | 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. |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Identify one key aspect to consider when gathering data for a case study approach. | | CO1 | R | 2 |
| 2. | Explain the features of ETL. | | CO2 | U | 2 |
| 3. | Describe the characteristics of a data warehouse. | | CO3 | U | 2 |
| 4. | List the types of BI users | | CO4 | R | 2 |
| 5. | Define Sparklines and describe their usage in Excel. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain cycle of business intelligence analysis. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Analyze the best practices, dos, and don'ts to follow when creating charts and graphs. | | CO2 | An | 10 |
| 8. | You are a data analyst working for a healthcare organization that leverages Power BI Service for analyzing patient data, tracking medical trends, and monitoring hospital performance. Your role involves creating insightful dashboards to help healthcare professionals make data-driven decisions and improve patient care.  **Briefly state the answer for the following questions.**  Question 1:  Which feature in Power BI Service allows you to connect to a wide range of data sources and create interactive reports?  A) Power BI Desktop  B) Power BI Gateway  C) Power Query Editor  D) Power BI Service  Question 2:  How can you ensure data security and compliance when sharing sensitive patient information in Power BI Service?  A) Share reports publicly  B) Apply row-level security  C) Export data to CSV files  D) Use generic user accounts  Question 3:  Which tool in Power BI Service enables you to create custom calculations and measures for advanced data analysis?  A) Power Query Editor  B) DAX Editor  C) Quick Insights  D) Q&A  Question 4:  What is the benefit of using apps in Power BI Service?  A) Customize report visuals  B) Share reports via email  C) Collaborate with specific groups on tailored content  D) Schedule automatic report refreshes  Question 5:  How can you stay informed about any issues or anomalies in your healthcare data using Power BI Service?  A) Set up alerts for data thresholds  B) Export reports to PDF  C) Share reports on social media platforms  D) Use default report themes | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain some best practices for creating a power bi report. | | CO4 | U | 10 |
| 10. | Analyze the common tools and software used in data visualization. Discuss with their strengths and weakness. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain the critical points to be considered in telling stories with data. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Explain the various data cleaning methods in Power query. | CO1 | U | 10 |
|  | b. | Evaluate the process of managing reports on Power BI, including filtering data, using advanced filters, adding slicers, and exporting reports. | CO1 | E | 10 |
|  |  |  |  |  |  |
| 13. | a. | Compare and contrast the advantages and disadvantages of each connection mode in Power BI. | CO2 | E | 10 |
|  | b. | Explain the process of creating Power BI data source connections and creating data sources inside Excel. | CO2 | U | 10 |
|  |  |  |  |  |  |
| 14. | a. | Recall and explain star schema and snowflake schema with suitable examples. | CO3 | R | 10 |
|  | b. | Briefly explain fact table and dimension table with suitable examples. | CO3 | U | 10 |
|  |  |  |  |  |  |
| 15. | a. | Analyze the distinction between CALCULATE and CALCULATETABLE functions in DAX, highlighting their respective purposes and usage? | CO4 | An | 10 |
|  | b. | What are the different types of Data Warehouse schemas? Explain each of the schemas with examples one from FMCG Industry and another Manufacturing Industry. | CO4 | U | 10 |
|  |  |  |  |  |  |
| 16. | a. | How can different visualizations like tables, matrices, charts, maps, and cards be created using Power BI? –Analyse. | CO5 | An | 10 |
|  | b. | You are a data analyst working for a financial services company that relies on Power BI for analyzing investment portfolios, tracking market trends, and evaluating risk factors. Your role involves creating complex DAX calculations and visually appealing dashboards to provide valuable insights to investment managers and stakeholders.  **Briefly state the answer for the following question.**  Question 1:  Which DAX function in Power BI can be used to calculate year-to-date sales for a given date?  A) SUMX  B) TOTALYTD  C) CALCULATE  D) AVERAGEX  Question 2:  How can you compare the performance of different investment portfolios using DAX in Power BI?  A) Calculate average returns  B) Apply conditional formatting  C) Create custom measures  D) Use slicers for filtering  Question 3:  Which visualization in Power BI is best suited for comparing the distribution of investment holdings across different asset classes?  A) Pie chart  B) Line chart  C) Scatter plot  D) Funnel chart  Question 4:  What is the benefit of using bookmarks in Power BI for financial analysis?  A) Customize report themes  B) Save and share specific report views  C) Apply advanced filters  D) Export data to Excel  Question 5:  How can you visualize the correlation between different financial indicators, such as stock prices and interest rates, in Power BI?  A) Waterfall chart  B) KPI visual  C) Scatter plot matrix  D) Card visual | CO5 | A | 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 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | 2 | 20 | - | - | 10 | - | 32 |
| CO2 | - | 12 | - | 10 | 10 | - | 32 |
| CO3 | 10 | 12 | - | 10 | - | - | 32 |
| CO4 | 2 | 20 | - | 10 | - | - | 32 |
| CO5 | - | 2 | 10 | 20 | - | - | 32 |
| CO6 | - | 10 | - | - | - | - | 10 |
| **Total** | 14 | 76 | 10 | 50 | 20 | - | 170 |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2040** | **Duration** | **3hrs** |
| **Course Name** | **CURRENCY AND COMMODITIES MARKET** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | List out the economic indicators. | | CO1 | R | 2 |
| 2. | Explain Currency Future. | | CO2 | U | 2 |
| 3. | How do you trade in currency futures? | | CO3 | R | 2 |
| 4. | State the use of swaps trading. | | CO4 | R | 2 |
| 5. | Define clearing and settlement. | | CO6 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the history of foreign exchange market. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Describe the advantages and disadvantages of future market. | | CO2 | U | 10 |
| 8. | Analyze the type of orders in currency future. | | CO3 | A | 10 |
| **(OR)** | | | | | |
| 9. | Explain the participants in Commodity derivative market. | | CO4 | U | 10 |
| 10. | Discus the types of derivative instrument with example. | | CO5 | U | 10 |
| **(OR)** | | | | | |
| 11. | Elucidate the trading parameter across contract in derivative market. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Differentiate the exchange traded versus over-the-counter market. | CO2 | A | 10 |
|  | b. | Explicate the derivatives products in India with example. | CO2 | U | 10 |
|  |  |  |  |  |  |
| 13. | a. | Distinguish arbitrage opportunities under various conditions in trading. | CO3 | An | 10 |
|  | b. | Discuss hedging strategies with example. | CO3 | U | 10 |
|  |  |  |  |  |  |
| 14. | a. | Illuminate the contract specifications for currency futures in commodity markets. | CO4 | E | 10 |
|  | b. | Explain margin requirement for different types of margins in currency derivatives. | CO4 | U | 10 |
|  |  |  |  |  |  |
| 15. | a. | Differentiate the various entities in commodity market ecosystem. | CO5 | An | 10 |
|  | b. | Explain the factors impacting the commodity market in India. | CO5 | U | 10 |
|  |  |  |  |  |  |
| 16. | a. | Discuss the clearing and settlement process in derivative market. | CO6 | U | 10 |
|  | b. | Elucidate the important steps in delivery process in derivative market. | CO6 | U | 10 |
|  |  |  |  |  |  |

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

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

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2041** | **Duration** | **3hrs** |
| **Course Name** | **CLEARING, SETTLEMENT AND RISK MANAGEMENT** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Explain the Clearing Members. | | CO1 | U | 2 |
| 2. | List out the various types of margins in capital market. | | CO2 | R | 2 |
| 3. | Describe the Initial Margin Shortage. | | CO3 | U | 2 |
| 4. | Explain Auto Delivery out Facility. | | CO4 | U | 2 |
| 5. | Define VAR Margin. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Describe in detail the Clearing process in Derivatives segment. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Discuss the various functions of NSCCL. | | CO2 | U | 10 |
| 8. | Examine the penalty levied on Initial margin shortages. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Summarize the penalty levied to the members for position limit violations. | | CO4 | U | 10 |
| 10. | Explain in detail the process of adjustment for corporate actions in SLBM transactions. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Identify the various margins for first leg transactions in SLBM. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Discuss the process of Clearing and Settlement. Also write short notes on the various settlement types available in capital market. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Explain in detail the various position limits for Individual and Institutional investors. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Explain early pain of funds and the procedure for early paying of funds and its allocations. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | Describe the clearing and settlement process in Currency Derivatives Segment. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 16. |  | Examine the transaction types in SLBM, Eligible securities for SLBM transactions and order matching in SLBM transactions. | CO5 | An | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Understand key concepts, terms, and processes related to clearing, settlement, and risk management in financial markets |
| **CO2** | Explain the principles and theories underlying clearing, settlement, and risk management and their significance in financial markets |
| **CO3** | Apply the knowledge of clearing, settlement, and risk management to analyze and solve practical problems related to financial transactions and settlements |
| **CO4** | Analyze the potential risks and challenges associated with clearing and settlement processes in financial markets, and propose strategies to mitigate those risks |
| **CO5** | Evaluate the effectiveness of different risk management techniques and practices in the context of clearing and settlement operations, considering factors such as efficiency, cost-effectiveness, and regulatory compliance |
| **CO6** | Design and develop comprehensive risk management frameworks and procedures for clearing and settlement operations, considering industry best practices and regulatory requirements |

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2042** | **Duration** | **3hrs** |
| **Course Name** | **BACK OFFICE AND DEPOSITORY OPERATION** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Explain Dematerialization and Rematerialization. | | CO1 | U | 2 |
| 2. | Explain the concept of Inter Depository Transfer. | | CO2 | R | 2 |
| 3. | Write short notes on Rights and Bonus issues. | | CO3 | R | 2 |
| 4. | Explain Freezing of Accounts. | | CO4 | R | 2 |
| 5. | Briefly explain any two benefits of Depository system. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Analyze the settlement of Off market transactions with suitable diagram. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | List out the transactions for which SMS alert facility is provided by the depositories. | | CO2 | U | 10 |
| 8. | Draw the diagram depicting the various types of depository accounts and explain them. | | CO3 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the Pledge creation process in depository system with suitable diagram. | | CO4 | U | 10 |
| 10. | Briefly explain the major components of a DP Client agreement. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Analyze reasons for Demat rejections with rejection codes. | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain the various functions of a Depository and Depository participant. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | List out the various capital market participants and explain their functions. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Explain in detail the buyback process and the reasons for which the buyback is initiated by the issuers. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | Explain in detail the process of Public issue and Private placement. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 16. |  | Evaluate the functions of various agencies involved in the settlement process in depository system. | CO5 | E | 20 |
|  |  |  |  |  |  |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | - | 22 | - | 10 | - | - | 32 |
| CO2 | 2 | 30 | - | - | - | - | 32 |
| CO3 | 2 | 20 | 10 | - | - | - | 32 |
| CO4 | 2 | 30 | - | - | - | - | 32 |
| CO5 | - | 12 | - | - | 20 | - | 32 |
| CO6 | - | - | - | 10 | - | - | 10 |
| **Total** | **6** | **114** | **10** | **20** | **20** | **-** | **170** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **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. | Explain 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 and its relevance in today’s world. | | CO4 | An | 10 |
| 8. | Types of communication employed by business organizations- Explain. | | 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. With the formed words frame a sentence.  One-word substitution:   1. A person who knows many languages. 2. One who is unable to pay one’s 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. | Explain the methods to improve business vocabulary and its vital role in current era. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Discuss the impact of advertisement 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 manager of Honda, Tamil Nadu, regarding the inefficient vehicle service, poor hospitality and time management. | 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. | CO1 | An | 12 |
|  |  |  |  |  |  |
| 14. | a. | Explain the Process of communication with the flow chart. | CO1 | R | 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:    * Address/Address    * Bark/Bark 2. Define homophone and homonym with examples. 3. Define the importance of downward communication. | CO2 | U | 8 |
|  | b. | Barriers to effective communication- Explain | CO1 | E | 12 |
|  |  |  |  |  |  |
| 16. | a. | Write five characteristics of a Job interview. | CO1 | R | 10 |
|  | b. | Draft an enquiry letter regarding the purchase of material of your choice in bulk. | C06 | A | 10 |

|  |  |
| --- | --- |
|  | **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 | 34 |  |  | 12 | 12 |  | 58 |
| CO2 | 8 | 8 | 10 |  |  |  | 26 |
| CO3 |  | 2 |  |  |  |  | 2 |
| CO4 | 2 | 2 |  | 20 | 10 |  | 34 |
| CO5 |  |  |  | 10 |  |  | 10 |
| CO6 |  |  | 30 |  | 10 |  | 40 |
|  | | | | | | | **170** |

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **23BC2001** | **Duration** | **3hrs** |
| **Course Name** | **FINANCIAL ACCOUNTING 1** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define Accounting. | | CO1 | R | 2 |
| 2. | State the objectives of trial balance. | | CO2 | R | 2 |
| 3. | State the different types of errors. | | CO3 | U | 2 |
| 4. | Explain the significance of bank reconciliation statement. | | CO4 | An | 2 |
| 5. | Explain the rules regarding posting of entries in the ledger. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the objectives and functions of accounting. | | CO1 | An | 10 |
| **(OR)** | | | | | |
| 7. | A firm purchased on 1st January, 2018 certain machinery for Rs. 5,82,000 and spent Rs. 18,000 on its erection. On July 1, 2018 another machinery for Rs. 2,00,000 was acquired. On 1st July, 2019 the machinery purchased on 1st January, 2018 having become obsolete was auctioned for Rs. 3,86,000 and on the same date fresh machinery was purchased at a cost of Rs. 4,00,000.  Depreciation was provided for annually on 31st December at the rate of 10 per cent p.a. on written down value.  Required: Prepare machinery account. | | CO2 | An | 10 |
| 8. | Write out the Journal Entries to rectify the following errors, using a Suspense Account.  (1) Goods of the value of Rs. 100 returned by Mr. Sharma were entered in the Sales Day Book and posted therefrom to the credit of his account;  (2) An amount of Rs. 150 entered in the Sales Returns Book, has been posted to the debit of Mr. Philip, who returned the goods;  (3) A sale of Rs. 200 made to Mr. Ghanshyam was correctly entered in the Sales Day Book but wrongly posted to the debit of Mr. Radheshyam as Rs. 20; and  (4) The total of “Discount Allowed” column in the Cash Book for the month of September, 2020 amounting to Rs. 250 was not posted. | | CO3 | An | 10 |
| **(OR)** | | | | | |
| 9. | Explain the difference between book-keeping and accounting. | | CO4 | U | 10 |
| 10. | List out any 15 Indian accounting standards. | | CO5 | A | 10 |
| **(OR)** | | | | | |
| 11. | The Balance Sheet of Mr. Popatlal, a merchant on 31st March, 2020 stood as below:    Required  Show opening journal entry on 1st April, 2020 in the books of Mr. Popatlal. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Journalize the following transactions. Also state the nature of each account involved in the Journal entry.  1. December 1, 2020, Ajit started business with capital Rs. 4,00,000  2. December 3, he withdrew cash for business from the Bank Rs. 2,000.  3. December 5, he purchased goods making payment through bank Rs. 15,000.  4. December 8, he sold goods Rs. 16,000 and received payment through bank.  5. December 10, he purchased furniture and paid by cheque Rs. 2,500.  6. December 12, he sold goods to Arvind Rs. 2,400.  7. December 14, he purchased goods from Amrit Rs.10,000.  8. December 15, he returned goods to Amrit Rs. 500.  9. December 16, he received from Arvind Rs. 2,300 in full settlement.  10. December 18, he withdrew goods for personal use Rs.1,000.  11. December 20, he withdrew cash from business for personal use Rs. 2,000.  12. December 24, he paid telephone charges Rs. 110.  13. December 26, amount paid to Amrit in full settlement Rs. 9,450.  14. December 31, paid for stationery Rs. 200, rent Rs. 5,000 and salaries to staff Rs. 2,000.  15. December 31, goods distributed by way of free samples Rs. 2,000. | CO1 | AN | 20 |
|  |  |  |  |  |  |
| 13. | a. | From the following information, prepare a Bank reconciliation statement as at 31st December, 2019 for Messrs New Steel Limited:  1. Bank overdraft as per Cash Book on 31st December, 2019 Rs. 22,45,900  2. Interest debited by Bank on 26th December, 2019 but no advice received Rs. 2,78,700  3. Cheque issued before 31st December, 2019 but not yet presented to Bank Rs. 6,60,000  4. Transport subsidy received from the State Government directly by the Bank Rs. 14,25,000 but not advised to the company  5. Draft deposited in the Bank, but not credited till 31st December, 2019 Rs. 13,50,000  6. Bills for collection credited by the Bank till 31st December, 2019 but no Rs. 8,36,000-advice received by the company  7. Amount wrongly debited to company account by the Bank, for which Rs. 7,40,000 no details are available | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. | a. | On April 1, 2018 Shubra Ltd. purchased a machinery for Rs.12,00,000. On Oct 1, 2020, a part of the machinery purchased on April 1, 2018 for Rs.80,000 was sold for Rs. 45,000 and a new machinery at a cost of Rs. 1,58,000 was purchased and installed on the same date. The company has adopted the method of providing 10% p.a. depreciation on the written down value of the machinery.  Required: Show the necessary ledger accounts for the years ended 31st March 2019 to 2021 assuming that (a) ‘Provision for Depreciation Account’ is not maintained (b) Provision for Depreciation Account is maintained. | CO3 | AN | 20 |
|  |  |  |  |  |  |
| 15. | a. | Shri Mittal gives you the following Trial Balance and some other information: | CO4 | A | 10 |
|  |  |  |  |  |  |
| 16. | a. | Mr. Roy was unable to agree the Trial Balance last year and wrote off the difference to the Profit and Loss Account of that year. Next Year, he appointed a Chartered Accountant who examined the old books and found the following mistakes:  (1) Purchase of a scooter was debited to conveyance account Rs. 3,000.  (2) Purchase account was over-cast by Rs. 10,000.  (3) A credit purchase of goods from Mr. P for Rs. 2,000 was entered as a sale.  (4) Receipt of cash from Mr. A was posted to the account of Mr. B Rs. 1,000.  (5) Receipt of cash from Mr. C was posted to the debit of his account, Rs. 500.  (6) Rs. 500 due by Mr. Q was omitted to be taken to the trial balance.  (7) Sale of goods to Mr. R for Rs. 2,000 was omitted to be recorded.  (8) Amount of Rs. 2,395 of purchase was wrongly posted as Rs. 2,593.  Mr. Roy used 10% depreciation on vehicles. Suggest the necessary rectification entries. | CO6 | R | 20 |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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 | - | 10 | 10 | 2 | - | - | 22 |
| CO5 | 2 | - | 20 | - | - | - | 22 |
| CO6 | 20 | - | 10 | - | - | - | 30 |
|  | | | | | | | **170** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **23BC2002** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS ORGANISATION** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define Business Organization. | | CO1 | U | 2 |
| 2. | List out any three significances of Business. | | CO2 | R | 2 |
| 3. | Define joint stock companies and partnership. | | CO3 | R | 2 |
| 4. | Define Plant Location. | | 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. | Explain the qualities of Successful Businessman. | | CO2 | A | 10 |
| 8. | Explain the importance of plant location. | | CO3 | A | 10 |
| **(OR)** | | | | | |
| 9. | Explain the principles of Plant Layout. | | 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 difference between Industry, Commerce, Business and Profession, and also the Characteristics of Modern Business. | CO2 | A | 20 |
| 13. |  | Explain the challenges of New Business establishment. | CO3 | An | 20 |
| 14. |  | Explain the factors affecting plant location. | CO4 | R | 20 |
| 15. |  | Explain the different types of Business Combinations. | CO5 | R | 20 |
| 16. |  | Explain the different revenue sources of business and the challenges of revenue generation for the business. | 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 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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** |

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define Economics. | | CO | U | 2 |
| 2. | Write a short note on demand. | | CO | R | 2 |
| 3. | Describe production. | | CO | An | 2 |
| 4. | List down the merits of large scale production. | | CO | A | 2 |
| 5. | Describe GDP. | | CO | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Briefly explain the nature of business economics. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Illustrate the law of demand. | | CO2 | R | 10 |
| 8. | Briefly discuss the Isoquant Analysis. | | CO3 | An | 10 |
| **(OR)** | | | | | |
| 9. | Elucidate the importance market analysis. | | CO4 | A | 10 |
| 10. | Write a short notes on:   1. Perfect Competition 2. Monopoly 3. Oligopoly 4. Monopolistic competition | | CO5 | R | 10 |
| **(OR)** | | | | | |
| 11. | Briefly explain the difficulties in measurement of National Income. | | CO6 | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Briefly discuss the scope of business economics. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | Briefly explain the determinants of demand. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. | a. | Describe the factors of production with suitable examples. | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. | a. | Briefly explain the various methods of pricing strategies. | CO4 | A | 20 |
|  |  |  |  |  |  |
| 16. | a. | Enumerate the importance of National Income. | CO5 | R | 20 |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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** |

A black background with red text

Description automatically generated

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Explain about some key Fintech disruptions that have impacted the payments industry. | | CO1 | U | 2 |
| 2. | List out the primary objective of wealth management. | | CO2 | R | 2 |
| 3. | Who regulates P2P lending? | | CO3 | AN | 2 |
| 4. | List out the biggest challenge in Fintech. | | CO4 | A | 2 |
| 5. | What is Fintech? | | CO5 | A | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Describe the wearable technology and write the benefit about wearable technology. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Briefly explain about the History of Fintech. | | CO2 | R | 10 |
| 8. | Write a short Notes on i) More Product Values ii) More Customer- Centered Approach iii) More Branding | | CO3 | AN | 10 |
| **(OR)** | | | | | |
| 9. | Elaborate the working of fintech lending. | | CO4 | A | 10 |
| 10. | Shortly explain Rectech and Insuretech. | | CO5 | R | 10 |
| **(OR)** | | | | | |
| 11. | Define mining and list out the types of mining. | | CO6 | AN | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Elaborate distributed database. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. | a. | Differentiate between Public blockchain and private block chain. | CO2 | AN | 20 |
|  |  |  |  |  |  |
| 14. | a. | Elaborate characteristics and concepts with blockchain. | CO3 | U | 20 |
|  |  |  |  |  |  |
| 15. | a. | Describe about Blockchain and cryptocurrency security. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 16. | a. | Summarize the evolution of Crypto currencies. | CO5 | R | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Describe Fintech applications |
| CO2 | Demonstrate the basics of data analysis |
| CO3 | Apply the concepts of block chain and data analytics, deep learning |
| CO4 | Evaluate the applications of machine learning |
| CO5 | Analyze the best practices on block chain, & deep learning |
| CO6 | Articulate the Fintech regulations and RegTech Ecosystem in Financial Institutions |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| **CO / BL** | **R** | **U** | **A** | **An** | **E** | **C** | **Total** |
| CO1 | - | 32 | - | - | - | - | 32 |
| CO2 | 32 | - | - | - | - | - | 32 |
| CO3 | - | 20 | - | 22 | - | - | 42 |
| CO4 | - | 20 | 32 | - | - | - | 52 |
| CO5 | 30 | - | 2 | - | - | - | 32 |
| CO6 | - | - | - | 10 | - | - | 10 |
|  | | | | | | | **170** |

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Explain the single entry system. | | CO1 | U | 2 |
| 2. | Explain Del Credere Commission. | | CO2 | U | 2 |
| 3. | State the meaning of joint venture. | | CO3 | R | 2 |
| 4. | Explain the classification of branches on geographical area of operation. | | CO4 | U | 2 |
| 5. | Explain the term hire purchase. | | CO5 | An | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | From the following details find out the credit purchases and total purchases.   |  |  |  |  | | --- | --- | --- | --- | |  | ₹ |  | ₹ | | **Opening Balances** |  | **Other information** |  | | Bills Payable | 7,500 | Cash Purchases | 29,000 | | Creditors | 20,000 | Cash paid to creditors | 25,000 | | **Closing Balances** |  | Bills payable paid during the year | 10,500 | | Bills Payable | 2,500 | Purchase returns | 1,500 | | Creditors | 18,000 | Allowances from Creditors | 800 | |  |  | Bills Payable dishonoured | 300 | | | CO1 | A | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Raja sent goods worth ₹50,000 to Bharath for sales for 5% commission. He incurs ₹1,500 for Freights and ₹500 for Insurance. The goods are sold for ₹60,000, consignee incurs ₹500 unloading expenses and ₹500 rent. Bharath sends a draft after deducting his expenses and commission. Prepare (i) Consignment Account (ii) Consignee’s (Bharath) Account and (iii) Goods sent on consignment account in the books of Raja. | | CO2 | A | 10 |
| 8. | Jaycees Ltd is having three departments.  **Purchases during the financial year 2021-22 at total cost of ₹ 2,00,000**  Department P = 2,000 units  Department Q = 4,000 units  Department R = 4,800 units  **Stock as on 01.04.2021**  Department P = 240 units  Department Q = 160 units  Department R = 304 units  **Sales made were**  Department P = 2040 units @ ₹ 20 each  Department Q = 3840 units @ ₹ 22.50 each  Department R = 4992 units @ 200 each  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** | | CO3 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the following terms with reference to Royalty accounts  a) Royalties  b) Minimum Rent  c) Short working  d) Right of recoupment | | CO4 | U | 10 |
| 10. | A company with its head office at Kolkata has a branch at Chennai. The branch receives all goods from its head office who remits cash for all expenses. Total sales by the branch for the year ended 31.03.2023 is ₹ 6,50,000, out of which 75% are credit sales. Other details are given below   |  |  |  | | --- | --- | --- | | Particulars | 01.04.2022 | 31.03.2023 | | Stock | 4,000 | 30,000 | | Debtors | 45,000 | 30,000 | | Petty cash | 250 | 750 |   During the year  1. The head office has sent goods valued ₹5,46,000  2. The head office has sent a sum of ₹ 3,000 towards petty cash  3. The head office has incurred expense of ₹ 45,000  **Prepare Chennai Branch account in the books of the Head Office.** | | CO5 | A | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Distinguish between Hire Purchase and Installment Purchase. | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Bring out the features and limitations of single entry system of accounting. | CO1 | U | 10 |
|  | b. | Ruskin started his business on 01.04.2021 with a capital of ₹ 1,00,000. He does not keep proper books of accounts. Following details are obtained from his records on 31.03.2022   |  |  |  |  | | --- | --- | --- | --- | | Particulars | Amount ₹ | Particulars | Amount ₹ | | Cash in hand | 15,000 | Creditors | 9,000 | | Cash at bank | 24,000 | Bills payable | 6,000 | | Debtors | 26,000 |  |  | | Stock | 18,000 |  |  | | Bills receivable | 17,000 |  |  | | Furniture | 3,000 |  |  | | 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. |  | Peter and John entered into a joint venture for purchase and sale of some household items. They agreed to share profits and losses equally and they have also agreed to keep separate books of accounts  a) Peter contributed ₹ 10,000 and John contributed ₹ 13,000 in cash.  b) Goods were purchased by Peter for ₹ 10,000 and expenses paid by John was ₹ 2,000.  c) Goods were also purchased through Joint Bank account for ₹ 15,000.  d) The expenses on selling the articles ₹ 6,000 was incurred by JOHN. Goods costing ₹ 20,000 were sold for ₹ 45,000 and the balance were lost in fire.  **Prepare (i) Joint Venture Account (ii) Coventurer accounts and (iii) Joint Bank Account** | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | A company acquired a lease of a mine at a minimum rent of ₹ 10,000 per annum. The royalty was fixed at 50 Paise per tonne. Shortworkings could be recouped within three following years in the which the Shortworkings occur. If there is shortage of production due to strike in any year, the minimum rent would be proportionately reduced in regard to the length of the stoppage.  The output ( in tonnes ) of the mine was as follows.   |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | Year | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | | Output | 8,000 | 12,500 | 21,500 | 26,000 | 17,000 | 30,000 |   During 2022 there was a strike lasting for 3 months. **Show the necessary ledger accounts for each of the year in the books of the company when there is no minimum rent account is maintained.** | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | M/s Z & Co has two departments viz Department I and Department II. The following information are available from their books of accounts  (Amount in ₹)   |  |  |  | | --- | --- | --- | | Particulars | Department I | Department II | | Opening stock 01.04.2022 | 25,000 | 20,000 | | Purchases | 2,30,000 | 1,90,000 | | Sales | 6,33,000 | 4,92,000 | | Sales returns | 3,000 | 2,000 | | Closing stock 31.03.2023 | 30,000 | 18,000 | | Wages | 80,000 | 60,000 | | Salaries | 40,000 | 25,000 |  |  | | --- | | Other common expenses: | | Selling Expenses- ₹ 8,000 | | Depreciation- ₹ 18,000 | | Electricity- ₹ 6,000 | | Rent- ₹ 15,000 |   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 |   **Required** : **Prepare departmental trading , profit and loss account.** | CO4 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | Jairus purchased a van for ₹ 42,000. Payment is made as ₹ 10,000 down and four installments of ₹ 10,000 each at the end of each year. Interest is charged at 10% p.a. Buyer depreciates the van at 10% per annum on WDV method.  Jairus after having paid the down payment and first installment at the end of the first year could not pay the second installment. So the hire vendor took possession of the van. The hire vendor after spending ₹ 1,280 on repairs of the van, sold it for ₹ 31,000  **Show the ledger accounts in the books of both the parties** | CO5 | A | 20 |

**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 |

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

**A black background with red text

Description automatically generated**

**END SEMESTER EXAMINATION – APRIL / MAY 2024**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define Business Analysis. | | CO1 | R | 2 |
| 2. | Discuss 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. | Discuss any two shortcut keys used in excel. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Discuss about 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 ad 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 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **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** |