

SEMESTER - V**BUSINESS ECONOMICS****1. Course Description**

Programme: B.Com (A&F, IB, CAP)	Max. Hours: 60
Course Code: U24/COM/GE/501	Hours per week: 4
Course Type: GE	Max. Marks: 100
No. of credits: 4	

2. Course Objectives

- To provide a foundation of the economic analysis of business problems
- To focus on the determination of market prices in production and consumption, demand, supply, production theory, cost concepts & pricing in different markets

3. Course Outcomes

After the completion of the course, the student will be able to:

CO1: Describe Fundamental concepts in Business Economics and also interpret the concepts of Demand and Supply in relation to Business

CO2: Summarize the role of Utility Analysis and Indifference Curves

CO3: Demonstrate the concepts of Production and Cost with reference to business firms

CO4: Classify Pricing in different market conditions

4. Course Content

MODULE I: INTRODUCTION TO BUSINESS ECONOMICS, DEMAND AND SUPPLY

(15 Hrs)

Business Economics – Concept, Characteristics, Scope; Significance --Uses/objectives --Role of Managerial Economics- Managerial Economist-Role & Responsibilities

Demand-concept function -Law of Demand-assumptions and exceptions-demand schedule,demand curve-Reasons for downward slope of demand curve-Elasticity of demand -Price elasticity,Income Elasticity and Cross Elasticity of demand.

Supply-concept,Law of Supply,-determinants of supply -Elasticity of supply

MODULE II:UTILITY ANALYSIS

(15 Hrs)

Cardinal Utility Analysis- concept, assumptions. Law of Diminishing Marginal Utility- statement,assumptions and critical analysis-Law of Equimarginal Utility- statement,assumptions and diagrammatic explanation -Indifference Curve Analysis- Meaning of Indifference schedule and Indifference curve- Properties of indifference curves.- Indifference Map -Marginal rate of substitution- Consumer's Equilibrium through indifference curve analysis.-Price Effect, Income Effect and Substitution Effect.-Consumer surplus-Marshall's Analysis and Hick's Analysis

MODULE III PRODUCTION AND COST

(15 Hrs)

Production- meaning, Factors of production- Production function- Law of Variable Proportions -Law of Returns to Scale-Producer's Equilibrium. Isoquants- Concept, Map, Marginal Rate of Technical Substitution,-Properties of Isoquants, and Isocost lines- Optimal Input Combination- Expansion path,-Economics of Scale,- Cost concepts- Opportunity cost, Fixed cost, Variable cost, Total cost,Average cost and Marginal cost- Cost and output Relationship-Short run and long run-Break Even Analysis-Cost Control+Meaning and techniques

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MODULE IV: PRICING UNDER DIFFERENT MARKETS

(15 Hrs)

Firm- Concept, Types of Market structures, Perfect Competition – Meaning, Characteristics, Price and output determination of firm and industry. Monopoly- Meaning, Features, Price and output determination in the short run and Price and long run. Monopolistic Competition- Definition, Features, Price and Output determination in the short run and long run. Oligopoly – Definition, Characteristics and Classification- Price Rigidity and Non-price competition- Kinked demand curve-

5. References

1. P N Chopra, Business Economics Kalyani Publications.
2. P.L. Mehta, Managerial Economics, Sultan Chand & Sons
3. D.M.Mithani,Managerial Economics Theory and Applications,Himalaya Publishing House
4. Mithani & Murthy,Business Economics,Himalaya Publishing House
5. M L Jhingan, Micro Economic Theory 2014, Vrinda Publications.
6. Ahuja, A.L, Advanced Economic theory 2014, S. Chand and company Ltd.
7. A Koutsoyiannis, Modern Micro Economics 2003, Palgrave Macmillan U.K
8. H S Agarwal, Principles of Economics 2013, Global Professional Publishing Ltd.

(Latest editions of the readings to be used)

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6. Syllabus Focus**a) Relevance to Local/ Regional/ National/ Global Development needs**

Local/ Development needs	Regional/ National/ Global	Relevance
National Development needs		By providing a foundation of the economic analysis of business problems and throwing light on the determination of market prices in production and consumption, demand, supply, production theory, cost concepts & pricing in different markets critical thinking and application skills of students can be enhanced which will go a long way in promoting their overall welfare and their contribution to the economy in general .

b) Components of Skill Development/ Entrepreneurship Development/ Employability.

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Modules II,III,IV	Diagrammatic representation and problem solving of vital economic concepts


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EMP	Modules I,II,III,IV,V	By doing Case Studies and problems students can increase their analytical and decision making skills which goes a long way in enhancing their job prospects
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7 Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Experiential learning	Problem solving
2.	Participative learning	Group Discussion & Presentation
3.	Participative Learning	Case Studies

8. Course Assessment Plan

a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

Cos	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA-1-Written Exam	
CO2	CIA-1-Written Exam	
CO3	CIA-2 Concept based Testing	
CO4	CIA-2 –Assignment	

b) Model Question Paper- End Semester Exam**BUSINESS ECONOMICS**

Course Code: U24/COM/GE/501

Max Marks:60

Credits: 4

Time:2 Hrs

SECTION – A**I. Answer the following****4 x 10 = 40 M**

1. Describe the concept, features, significance of Business Economics?

OR

2. Explain Law of Demand .State it's exceptions?

3. Describe the Law of Equi Marginal Utility in detail.

OR

4. Explain as to how a Consumer attains Equilibrium using Indifference curve analysis ?

5. Illustrate the Law of Variable Proportions with a suitable diagram ?

OR

6. Demonstrate the application of short run and long run Average Cost Curves in Business Economics ?

7. Analyse the process of Price and output determination in Monopolistic Competition in Detail ?

OR

8. Examine the concept of Price Rigidity in Oligopoly using Kinked Demand Curves?

SECTION – B**II. Answer Any 4 from the following questions:****4 x 5 = 20 Marks**

9. Discuss the determinants of supply in brief?
10. Explain the properties of Indifference Curves?
11. What are the uses of Economies of Scale?
12. Compare the features of Perfect Competition and Monopolistic Competition?
13. Explain the reasons for the downward slope of the demand curve?
14. Discuss about Income Effect in brief.

SEMESTER V**COST ACCOUNTING****1. Course Description**

Programme: B.Com (A&F, CAP)

Max. Hours: 75

Course Code: U24/COM/DSE/505

Hours Per Week: 5

Type of Course: DSE

Max. Marks: 100

No. of Credits: 5

2. Course Objective:

- To understand the principles of cost accounting
- Application of the methods of cost Accounting.

3. Course Outcomes:

On completion of the course the student will be able :

CO1: To Interpret the elements of cost and develop the ability to prepare Cost Sheet.

CO2: To Compute the various methods of pricing of materials.

CO3: To Develop knowledge to compute labour cost, remuneration and incentives, overhead absorption rates.

CO4: To Use specific order costing procedures.

CO5: To Recall costing procedure associated with Manufacturing processes and apply it to preparation of Process accounts and treatment of Process losses.

4. Course Content

MODULE I: INTRODUCTION TO COST ACCOUNTING: (15Hrs)

Objectives and scope of Cost Accounting- Cost Centre and Cost units – Essentials of a Costing system - Cost Accounting versus Financial Accounting, Elements of Cost - Cost classification -statement of cost (Problems) -Profit measurement.

MODULE II: COST ASCERTAINMENT (15Hrs)

Material Cost -Purchase Procedure -Problems on purchase cost of material -Methods of valuing material -FIFO & Weighted average Cost (Problems). Inventory control - Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity (Problems), ABC & VED classification; Material turnover Ratios. (Problems)

MODULE III: LABOUR COST & OVERHEADS

(15Hrs)

Labour Cost computation – Concepts of Labour Turnover, Overtime, Idle time -Remuneration systems and incentive schemes - Halsey, Rowan, Taylor & Merrick (Problems)

Overheads – Classification - Criteria for choosing suitable basis for apportionment of Overheads Primary distribution and secondary distribution (Problems) – Machine hour rate (Problems)

MODULE IV COSTING SYSTEMS

(15Hrs)

Job Costing -Job cost cards - Collecting direct costs of each job (Problems) Batch Costing (Theory)

Contract Costing -Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract profit (Problems).

MODULE V PROCESS COSTING

(15Hrs)

Features of Process costing --Process loss- Concept of Normal losses, abnormal losses, abnormal gains problems on abnormal gains and losses, Concept of Equivalent units, Inter- process profit, Joint products and by products. (Theory)

5. References:

1. Cost accounting principles and practice- S.P. Jain& K.L. Narang, Kalyani Publishers
2. Advanced cost accounting- S.P. Jain&K.L. Narang, Kalyani Publishers
3. Advanced Cost and Management accounting- Saxena &Vashist, Sultan Chand
4. Tulsian Cost Accounting Tulsian S. Chand Publishers
5. Horngren Cost Accounting Pearson Publishers

Latest Edition to be used.

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6.Syllabus Focus

a) Relevance to Local , Regional , National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Local	Will help businesses manage their costs efficiently, ensuring viability and sustainability and set competitive prices
Regional	Will contribute to the competitiveness of industries within a region by identifying areas for cost reduction and efficiency and allocation of resources
National	Will assist governments in making informed decisions about resource allocation,
Global	Will help optimize compare and manage costs supporting decision-making in the context of diverse economic environments.

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
EMP	I, II, III, IV, V	Cost sheet preparation for different sectors of business. Activities to classify controllable and uncontrollable cost

7. Pedagogy:

S. No	Student-Centric Methods Adopted	Type/Description of Activity
1.	Case Studies	Problem solving
2.	Conceptual testing	Problem Solving

8. Course Assessment Plan**a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

CO	Continuous Internal Assessments CIA - 40%	End Semester Examination- 60%
CO1	CIA – I & II	Written Examination
CO2	CIA – I & II	
CO3	CIA – II	
CO4	CIA – II	
CO5		

b) Model Question paper pattern – End Semester examination**COST ACCOUNTING****Course Code: U24/COM/DSE/505****Max Marks: 60****Credits:5****Time:2Hrs****SECTION - A****I. Answer the following** **$5 \times 10 = 50 M$**

1. Describe Cost Accounting. Explain the features of an ideal costing system.

OR

2. Show a cost sheet from the information given below:

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Particulars	Amount (Rs)
Opening stock of raw material	25000
Purchase of raw material	85000
Closing stock of raw material	40000
Carriage inwards	5000
Direct wages	90000
Indirect wages	10000
Factory rent and rates	5000
Office rent and rates	500
Depreciation of Plant & Machinery	1500
Depreciation of Office furniture	100
Indirect material	500
Office salaries	2500
Salesman salaries	2000
Factory expenses	5700
Office expenses	900
Managers remuneration	12000
Bad debts	1000
Advertisement expenses	2000
Travelling Expenses	1100
Carriage outwards	1000
Sales	250000

The Managers remuneration is to be allocated as 4000/- to factory, 2000/- to the office and 6000/- to selling operations.

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3. Build a stores ledger card using the Weighted Average Method of Pricing

Date	Particulars
1/11/2023	Opening balance 2000 units @ Rs.5.00 each
3/11/2023	Issued 1500 units to production
4/11/2023	Received 4500 units @Rs6 each
8/11/2023	Issued 1600 units
9/11/2023	Returned to stores 100 units by production department (previously issued on Nov 3)
16/11/2023	Received 2400 units@ Rs 6.50 each
19/11/2023	Returned to supplier 200 units out of the quantity received on Nov. 4
20/11/2023	Received 1000 units @ Rs.7.00 each
24/11/2023	Issued to production 2100 units
27/11/2023	Received 1200 units @Rs.7.50 units
29/11/2023	Issued to production 2800 units

OR

4. A consignment consisting of 4 grades of material was purchased for 2,40,00. The storekeeper sorted them out and recorded the following:

Grade-A 4000 units, Grade-B 8000 units, Grade -C10000 units, Grade D 12000 units.

The total sales of Grade-A amounted to 32000/- (rate of profit being 33 1/3% of the cost), and those of Grade-B were sold at a price 1 1/2 times that of grade-A (the rate of profit being 33 1/3% of sales), similarly the Grade-C material was sold at 1,00,000, yielding a profit of 20% on sales. What would be the purchase price of each grade based on the above information.

5. From the following particulars generate the earnings of Mr. Q worker under (a) Straight piece rate system, (b) Differential Piece rate system, (c) Halsey Plan (d) Rowan Plan

Number of working hours per week - 50

normal time per piece: 20 minutes

Wages per hour Rs 4.75

Normal output per week 120 pieces

Rate per piece Rs 1.60

Actual output per week 160 pieces

Differentials to be applied:

a. 80% of piece rate below standard b. 120% of piece rate at or above standard

OR

6. From the following information given for 3 production Depts and 2 service depts for the year 2018, the Departmental Distribution summary is given below:

Production Depts: P1- Rs 1000, P2-Rs 2500 and P3- Rs1800

Service Depts: S1- Rs 630, S2- Rs 510

The expenses of the service depts are to be charged on a percentage basis as given below:

	Production Depts			Service Depts	
	P1	P2	P3	S1	S2
S1	30%	40%	20%	--	10%
S2	10%	20%	50%	20%	--

Prepare a Secondary Distribution Table using Simultaneous Equations.

7. The following direct costs were incurred on Job No.915 of HTV Company.

Materials -Rs.4000, Wages: Dept X- 80 hours @ Rs.4 per hour Dept Y- 70 hours @ Rs.3 per hour, Dept Z- 50 hours @ Rs.5 per hour, Overhead expenses for these 3 departments were estimated as follows: Variable overheads: Dept A Rs.8000 for 8000 labor hours Dept B Rs.4000 for 2000 labor hours Dept C Rs.2000 for 1000 labor hours Fixed overheads: Estimated at Rs.9000 for 9,000 normal working hours.

What is the cost of Job 615 and the price to get a profit of 20% on the selling price.

OR

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8. A transport service company runs 5 buses between two towns which are 50 km apart. The seating capacity of each bus is 50 passengers. The following particulars were obtained from their books for April 2019.

Particulars	Rs
Wages of Drivers, conductors, and cleaners	24000
Salaries of office Staff	10000
Diesel Oil	35000
Repairs and Maintenance	8000
Taxation, insurance, etc	16000
Depreciation	26000
Interest and other expenses	20000
	139000

Passengers carried were 75% of the seating capacity. All buses run on all days of the month. Each bus made one round trip per day. Calculate the cost per passenger- km. Passengers carried were 75% of the seating capacity. All buses run on all days of the month. Each bus made one round trip per day. What is the cost per passenger- km.

9. JK Ltd produces a product 'AZE' which passes through 2 distinct processes. The following information is available from the cost records.

Particulars	Process I Rs	Process II Rs
Materials consumed	192000	96020
Direct Wages	224000	128000
Manufacturing expenses	140000	60000
Normal wastage of input	10%	10%
Scrap value of normal wastage (per unit)	9.90	8.60
Output in Units	22000	20000

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25000 units at a cost of Rs.2,00,000 were introduced in Process I. How would you prepare process accounts, normal loss account, and abnormal wastage account from the above information.

OR

10. A firm of building contractors began to trade on 1-01-23. Following was the expenditure on a contract for Rs 600000/-.

Particulars	Amount	Particulars	Amount
Materials issued from stores	1,50,000	Site expenses paid	22,000
Materials purchased	40,000	Establishment expenses	10,000
Plant installed at site	70,000	Direct expenses O/S	3,000
Wages paid	2,40,000	Wages O/S	4,000

Of the materials and plant charged to contract, plant which cost 5000/-and materials costing 4000/- were lost. Some parts of the materials costing 2500/-were sold at a profit of 500/-.On Dec 31, plant costing 2000/-was returned to stores, and plant costing 3000/- was transferred to some other contract. The work certified was 4,80,000 and 80% of the same was received in cash. The cost of work uncertified was 3000/-.Charge depreciation on the plant at 10% p.a. How will you prepare Contract a/c and contractee's a/c, and extract the balance sheet.

SECTION - B

II) Answer any five of the following:

$2 \times 5 = 10 M$

11. Explain Objectives of Cost accounting.
12. Describe Cost Centre and cost Unit
13. What do you understand by ABC Analysis
14. Elaborate the Classification of overheads.
15. Identify the Personal causes of Labour Turnover.
16. Describe the concept of Normal Loss and abnormal loss
17. Compile 3 differences between direct and indirect labour

c) Question Paper Blueprint

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SEMESTER - V**FINANCIAL MANAGEMENT****1. Course Description**

Programme: B.Com (A&F, IB,CAP)
 Course Code: U24/COM/DSE/501
 Course Type: DSE
 No. of credits: 5

Max. Hours: 75hrs
 Hours per week: 5Hrs
 Max. Marks: 100 Marks

2. Course Objectives

- To provide a deep understanding of the fundamental concept of time value and the importance of corporate finance.
- To provide a framework to the students for analyzing financing and investment decisions

3. Course Outcomes

After the completion of the course, the student will be able to:

CO1: Understand the concepts and important terms in financial management and relevance of risk return trade off, Apply the concept of Time Value of Money in Financial Decision Making.

CO2: Develop the ability to compute the Cost of Capital of various sources of Finance & Understand the various Capital Structure theories and analyze the various types of Leverages.

CO3: Develop the ability to analyze Organizational Investment decisions using various Capital Budgeting Techniques.

CO4: Determine working capital, apply the principles of cash management and Receivables Management

CO5: Develop the ability to analyse the impact of dividend policy on the value of the Firm using established Dividend Decision Models.



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3. Course Content

MODULE I: FINANCIAL MANAGEMENT – BASIC CONCEPTS & TIME VALUE OF MONEY (15 Hrs)

Financial Management: Meaning, Goals and Objectives -Scope of Financial Management -Evolution of Corporate Finance- Importance of Financial Management – Role of Chief Financial Officer - Financial Decision Making- Basic Consideration- Risk and Return – Liquidity Versus Profitability.

TIME VALUE OF MONEYIntroduction – Concept and Relevance of Time Value of Money – Techniques of Time value of money – Compounding technique- Future value of series of payments- Compound value of annuity- Discounting technique – Present value of a series of payments – Present value of an annuity - (Simple applications of the time value of money)

MODULE II: FINANCING DECISIONS (15Hrs)

Cost of Capital: Concepts - Importance - Specific Cost of Capital for various sources of finance - Cost of Debt - Cost of Preference Capital - Cost of Equity Capital - Cost of External Equity - Cost of Retained Earnings - Weighted Average Cost of Capital - Book Value and Market Value Weights and Marginal Cost of Capital (including problems)

Capital structure: Meaning - Determinants of Capital Structure' - Optimum Capital Structure - Capital Structure Theories - Net Income Approach- Net Operating Income Approach -Traditional View - M.M. Hypothesis (theory only)

Concept of Leverages: Operating, Financial and Combined leverages - Meaning and measurement – Importance of EBIT- EPS Analysis with different financing patterns – Indifference point / level of EBIT. (Including simple problems).

MODULE III: CAPITAL INVESTMENT DECISION (15 Hrs)

Nature of Investment Decision – Features and Significance of Capital Budgeting - Types of Capital Budgeting Decisions - Capital Budgeting Process - - Methods/Techniques of Evaluation -Traditional Techniques - Payback Period Method Accounting Rate of Return (ARR) Method - Discounted Cash Flows (DCF) Methods/Techniques - Net Present Value (NPV) method - Internal Rate of Return (IRR) Method - Reciprocal Rate of Return Method – Profitability Index (Including problems)

MODULE IV:WORKING CAPITAL MANAGEMENT (15 Hrs)

Meaning of working capital- Concepts of Working Capital- Classification of working capital – Importance -Optimum level of Current Assets - Liquidity vs. Profitability - Risk Return Trade off. Estimation of Working Capital needs- Operating Cycle Method (including Problems).

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MODULE V:DIVIDEND DECISIONS

(15 Hrs)

Dividend decisions: Concept and Significance – Types - Dividend policy and Value of the firm - Determinants of Dividend Decision – Relevance of Dividend Decision (Walter's Model – Gordon's Model) – Irrelevance of Dividend Policy (Residuals Theory of Dividends, MM Approach -Dividend Policy and Share value (only Theory)

5. References

- 1) Rustagi, Financial Management, Taxman Publication Pvt.ltd.
- 2) R K Sharma, Sashi K Gupta. Financial Management. Kalyani Publishers.
- 3) James C Van Horne, Financial Management and Policy, Pearson Education.
- 4) Prasanna Chandra, .Financial Management Theory and Practice McGraw Hill Education.
- 5) I.M.Pandey Financial Management Vikas Publishing House Pvt.ltd
- 6) S N Maheshwari, Financial Management Principles and Practice. Sultan Chand & Sons.
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6. Syllabus Focus

a) Relevance to Local, Regional, National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Local	Helps local businesses secure funding and manage their capital effectively, efficient cash flow management is essential for the survival and growth of local businesses.
Regional	Aids in regional planning by providing insights into budgeting, resource allocation, and investment strategies, contributing to long-term economic sustainability.
National	Crucial for government entities in managing public finances, creating budgets, and formulating fiscal policies to promote national economic development.
Global	Aids multinational corporations and organizations in managing diverse financial operations and navigating international financial markets ensuring stability and sustainability in an increasingly interconnected world.

b) Components on Skill Development/Entrepreneurship Development/Employability

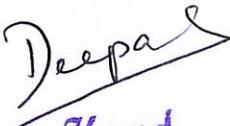
SD/ED/EMP	Syllabus Content	Description of Activity
Skill	Module-I	Analyze investment opportunities by calculating present and future values of money, and make informed financial decisions
Employability	Module- II,III & IV	Discussion of Case-Studies
Entrepreneurship Development	Module-V	Through virtual business model presentation where students manage working capital and decide dividends, fostering practical financial decision-making skills for employability

7. Pedagogy:

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Case studies	Participative Learning
2.	Group Discussion	Participative Learning
3.	Case studies	Problem solving

8. Course Assessment Plan**a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

CO	Continuous Internal Assessments CIA -40%	End Semester Examination-60%
CO1	CIA-I (Written Exam)	Written Exam
CO2	CIA-I (Written Exam)	
CO3	CIA-II (Assignment)	
CO4	CIA-II (Concept testing)	
CO5		


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b) Model Question Paper- End Semester Exam**FINANCIAL MANAGEMENT**

Course Code: U24/COM/DSE/501

Credits: 5

Max Marks: 60

Time: 2Hrs

SECTION-A**I. Answer the Following questions: 5 x 10 = 50 Marks**

1) What is meant by Financial Management and explain the objectives of Financial Management.

OR

2.a) Mr. Rakesh receives a sum of Rs 2, 00,000 as Provident Fund on his retirement. He deposits it in a bank that pays him 12% interest per annum. If he withdraws annually Rs 29,364 how long can he do so? (5 Marks)

2.b) Mr. Ramesh is to receive Rs 5,000 after five years from now. His time preference for money is 10%. Calculate its present value if the discount value is 0.621 (5 Marks)

3.a) X ltd. Issued 6% debentures of Rs. 100 each at a discount of 10%. The debentures will be redeemed after 10years. The Flotation Costs are estimated to be Rs.3 per debenture. What is the Cost of Debt? (5 Marks)

3.b) R ltd. has issued 9% Preference Shares of Rs. 100 each and incurred a Flotation Cost of 4%. What is the Cost of Preference Share Capital? (5 Marks)

OR

4) XYZ ltd has the following book value capital structure

Particulars	Amount ('crores)
Equity Capital (in shares of Rs 10 each, fully paid up @ par)	15
11% Preference capital (in shares of Rs 100/ fully paid up @ par)	1
Retained Earnings	20
13.5% Debentures (Rs 100 each)	10
15% term loans	12.5

The next expected dividend on equity shares per share is Rs 3.60. The dividend per share is expected to grow @ rate of 7%. The market price per share is Rs 40. Preference stock, redeemable after ten years is currently selling at Rs 75/ share.

Debentures redeemable after six years are selling at Rs 80/ debenture.

The Income tax is 40%.

Calculate Weighted Average Cost of Capital using Book Value Proportions only.

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5) Calculate financial leverage and operating leverage under situation A & B and financial plans I & II respectively from the following information relating to the operation and capital structure of ABC limited.

Installed capacity	1,000 units
Actual production and sales	800 units
Selling price per unit	Rs 20/
Variable cost per unit	Rs 15/
Fixed cost:	
Situation A -	Rs 800
Situation B -	Rs 1,500

Capital Structure:

FINANCIAL PLAN		
	I	II
Equity	Rs 5,000	Rs 7,000
10% Debt	Rs 5,000	Rs 2,000

OR

6) What is the Modigliani-Miller theory, and how does it contribute to the understanding of capital structure? Discuss its assumptions and implications.

7) A chemical company is considering investment in a project that costs Rs 5, 00,000. The life of the project is 5 years and estimated salvage value is zero. Tax rate is 55%. The Company uses straight line depreciation and proposed project has estimated earnings before depreciation and tax as follows:

Year	Earnings before depreciation and tax
1	1,00,000
2	1,00,000
3	1,50,000
4	1,50,000
5	2,50,000

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The following are the present value factors @ 15% p.a

Year	1	2	3	4	5
P.V factor	0.870	0.756	0.658	0.572	0.497

Determine the following a.) Pay-back period b). Average rate of return c.) Net Present Value @ 15% d.) Gross profit index @ 15%.

OR

8.a) Calculate payback period from the following information: Cost of the Project is Rs. 6,00,000, Annual Profit Rs. 90,000 after depreciation @12.5% but before tax at 50%.

(5 Marks)

8.b) A company whose cost of capital is 10% is considering 2 projects X and Y, the details of which are as follows:

(5 marks)

Particulars	Project X (Rs.)	Project Y (Rs.)
Investment	70,000	70,000
Cash Flow Year 1	10,000	50,000
Cash Flow Year 2	20,000	40,000
Cash Flow Year 3	30,000	20,000
Cash Flow Year 4	45,000	10,000
Cash Flow Year 5	60,000	10,000
Total Cash Flow	2,35,000	2,00,000

Which project is to be chosen as per the NPV method?

9) From the following information extracted from the books of a manufacturing concern, compute the operating cycle in days.

Period Covered	365 days
Average period of credit allowed by suppliers	16 days
Average total of debtors outstanding	Rs 4,80,000
Raw material consumption	Rs 44,00,000
Total cost of goods sold during the year	Rs 1,05,00,000
Total Production Cost	Rs 1,00,00,000
Sales for the year	Rs 1,60,00,000
Value of average stock maintained - Raw materials	Rs 3,20,000
Value of average stock maintained - work in progress	Rs 3,50,000
Value of average stock maintained - Finished goods	Rs 2,60,000

OR

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10) Explain the term working capital and discuss the factors determining working capital requirements of a concern.

SECTION -B

II. Answer any FIVE of the following: 5x2=10 Marks

- 11) What do you understand by Risk-Return Trade-off?
- 12) What is meant by Cost of Capital?
- 13) Explain the term capital structure.
- 14) Explain Accounting rate of return.
- 15) State Walter's Model of dividend.
- 16) What is operating cycle?
- 17) Differentiate Net Present Value V/s Internal Rate of Return.
- 18) Explain Stock Dividend.

c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO-1	2	10	2	2
2	15	CO-2	2	10	2	2
3	15	CO-3	2	10	1	2
4	15	CO-4	2	10	1	2
5	15	CO-5	2	10	1	2

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1. Course Description

Programme: B.Com (A&F,H,IPP)
Course Code: U24/COM/DSE/507
Course Type: DSE
No. of credits: 5

Max. Hours: 75
Hours per week: 5
Max. Marks: 100

2. Course Objectives:

- To understand the principles and recent trends in presentation of financial statements and learn various aspects of financial reporting and their importance in information

3. Course Outcomes

After the successful completion of the course, the student will be able:

CO1: To Apply knowledge on Indian Accounting Standards and Application of Ind AS

CO2: To Demonstrate the meaning of Holding and Subsidiary Company and Prepare the Consolidated Balance Sheet

CO3: To Illustrate the concept of Employee Stock Option Plan (ESOP) and prepare accounting for ESOP transactions

CO4: To Summarize the knowledge on Government Accounting

CO5: To Discuss recent development in Accounting

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4. Course Content

MODULE I: APPLICATION OF ACCOUNTING STANDARDS (15 Hrs)

Financial statements-presentation-accounting principles-characteristics of useful financial statements-financial reporting standards. Introduction to accounting standards- Accounting Standards Board- Indian Accounting Standards issued by ICAI- application of certain accounting standards-Introduction of Indian Accounting Standards (Ind AS)- Disclosure Requirements of Ind AS-1: Presentation of financial statements -Ind AS-7: Cash flow statements -Ind AS-8: Accounting policies, changes in accounting estimates and errors – Ind AS-10: Events after the Balance Sheet - Ind AS-2: Inventories -Ind AS-16: Property, Plant and Equipment -Ind AS-24: Related party disclosure - Ind AS-18: Revenue Recognition- Ind AS-20: Accounting for Government Grants (Theory only)

MODULE II: CONSOLIDATED STATEMENT OF GROUP COMPANIES (15 Hrs)

Concept of group-Purposes of consolidated financial statements – Minority interest – Goodwill - Consolidation procedures – treatment of pre-acquisition and post-acquisition profits. Simple Problems on single holding - preparation of consolidated balance sheet as per revised schedule

MODULE III: ACCOUNTING FOR EMPLOYEE STOCK OPTION PLAN (15 Hrs)

Accounting for ESOP: ESOP- Definition of Vesting period- Exercise period-Grant- Option-Exercise Period-Exercise Price-Classifications-Accounting Procedures for ESOP- Accounting treatment for ESOP (Simple Problems on ESOP)

MODULE IV: GOVERNMENT ACCOUNTING (15 Hrs)

General Principle-Comparisons with commercial account- Role of CAG of India- Role of Public Accounts Committee- Review of Government Accounting Standards issued GASB- Government accounting and Reporting (Theory only)

MODULE V: RECENT DEVELOPMENTS (15 Hrs)

Value added statement-EVA- human resource accounting- meaning-features, merits and demerits- presentation. (Simple problems on VAS, EVA, HRA). CSR-concept- CSR Terminologies used in CSR-Disclosure aspect- ESG reporting- Reporting Practices of different types of companies (Theory)


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5. References:

1. S. N .Maheshwari, Corporate accounting, Vikas Publication
2. D.S Rawat, Students Guide to Accounting standards, Taxmann
3. Guidance notes issued by ICAI
4. HervéStolowy, Michel Lebas, Financial accounting and reporting: A global perspective
5. Philip's James Hunt, Financial derivatives in theory and practice-
6. Shukla and Grewal. Advanced Accounting – volume II, S Chand publications

6. Syllabus Focus**A) Relevance to Local/ Regional/ National/ Global Development needs**

Local/ Development needs	Regional/ Development needs	National/ Development needs	Global Development needs	Relevance
	Global			By understanding the concept, theory and various Financial Reporting standards students develop a critical mindset that enhances their decision-making abilities in accounting field. Moreover, this knowledge prepares students to bring uniformity in accounting methods by proposing accounting treatments to a accounting issue.


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B) Components on Skill Development/ Entrepreneurship Development/ Employability

SD/ED/EMP	Syllabus Content	Description of Activity
EMP	Modules I – V	By doing mini projects and case studies on the companies adopting financial reporting standards and the application used by them combining with networking students can position themselves as attractive candidates for employment in industries.

7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Seminar Presentation	Participative Learning
2.	Quiz	Experiential Learning
3.	Group Discussion	Participative Learning

8. Course Assessment Plan**a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

Cos	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA-1	
CO2	CIA-1	
C03	CIA-2 Presentation	
C04	CIA-2 Quiz	
CO5		

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b) Question Paper Pattern

FINANCIAL REPORTING
MODEL QUESTION PAPER

Course Code: U24/COM/DSE/507

Credits: 5

Max Marks: 60

Time: 2 Hrs

SECTION – A

I. Answer the following:

5 x 10 = 50 M

1. Explain Financial Statements, Accounting Principles and also write about the characteristics of useful Financial Statements.

OR

2. Explain about IAS 7 – Cash Flow Statement.

3. The following are the summarised Balance sheets of P Ltd. and Q Ltd. as on 31-3-2021.

Liabilities	P Ltd. Rs.	Q Ltd Rs.	Assets	P Ltd. Rs.	Q Ltd. Rs.
Share Capital	6,00,000	1,50,000	Assets	5,40,000	3,60,000
Reserves	90,000	30,000	Shares in B Ltd. (80%)	6,90,000	-
P & L A/c balance – Beginning	1,80,000	90,000	Cash at Bank	60,000	30,000
Profit for 2021	1,20,000	30,000			
Creditors	3,00,000	90,000			
Total	12,90,000	3,90,000	Total	12,90,000	3,90,000

P Ltd. acquired shares in Q Ltd. to the extent of 80% on 1 st July 2020. Prepare Consolidated Balance Sheet.

OR

4. Explain the following terms:

i. Minority Interest
ii. Cost of Control

5. What is Employees Stock Option Plan? Write about Vesting Period, Exercise Period and Exercise Price.

OR

6. X Co. Ltd. has its share capital divided into equity shares of Rs. 10 each. On 1-10-2020 it granted 20,000 employees stock option at Rs. 50 per share when the market price was Rs. 120 per share. The options were to be exercised between 10 th Dec, 2020 and 31 st March 2021. The employees exercised their options for 16,000 shares only and the remaining options lapsed. The company closes its books on 31 st March every year. Show Journal Entries (with narration) as would appear in the books of the Company up to 31st March 2021.

7. What is Government Accounting? Write the differences between Government Accounting and Commercial Accounting.

OR

8. What is the role of CAG of India.
 9. Given below is the Summarized Profit & Loss Account of Strong Ltd.

Summarized Profit & Loss Account
 For the Year Ended 31 st March 2021

Particulars	Notes	Amt (Rs. '000)
Income		
Sales	1	28,525
Other Income		<u>756</u>
Total Income		<u>29,281</u>
Expenditure		
Operating Cost	2	25,658
GST		1,718
Interest on Bank Overdraft	3	93
Interest on 10 % Debentures		<u>1,157</u>
Total Expenditure		<u>28,626</u>
Profit before Depreciation		655
Less: Depreciation		(255)
Profit before Tax		400
Provision for Tax	4	(275)
Profit after Tax		125
Less: Transfer to Fixed Asset Replacement Reserve		(25)
		100
Less: Dividend		(45)
Retained Profit		<u>55</u>

Notes:

1. This represent the invoice value of goods supplied after deducting discounts, returns and sales tax.
2. Operating cost includes Rs. ('000) 10,247 as wages, salaries and other benefits to employees.
3. The Bank Overdraft is treated as a temporary source of finance.
4. The charge for taxation includes a transfer of Rs. ('000) 45 to the credit of deferred tax account.

You are required to:

- a. Prepare a Value-Added Statement for the year ended 31 st March 2021.
- b. Reconcile total value added with profit before taxation.

OR

10. What is Human Resource Accounting? Write its Features, Merits and De-merits.

SECTION – B

II. Answer the following:

11. What are Indian Accounting Standards
 12. What is a Holding Company

5 x 2 = 10 M

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13. What is a Grant
14. Explain about Public Accounts Committee
15. What is Economic Value-Added Statement
16. Explain Human Resource Accounting
17. What is Accounting Standard Board

c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO-1	2	10	2	2
2	15	CO-2	2	10	1	2
3	15	CO-3	2	10	1	2
4	15	CO-4	2	10	1	2
5	15	CO-5	2	10	2	2

d) Paper setting guidelines as per Blooms Taxonomy

SECTION A - INTERNAL CHOICE			5 Q X 10 M = 50 M	
Question Number	Question	Question	CO	BTL(Blooms Taxonomy Level)
1	Module 1	Explain	CO 1	III (Applying)
2	Module 1	Explain	CO 1	III (Applying))
3	Module 2	Prepare	CO 2	III (Applying)
4	Module 2	Explain	CO 2	III (Applying)
5	Module 3	What	CO 3	III (Applying)
6	Module 3	Prepare	CO 3	III (Applying)
7	Module 4	What	CO 4	II (Understand)
8	Module 4	What	CO 4	II (Understand)
9	Module 5	Prepare	CO 5	II (Understand)

SEMESTER - V**HUMAN RESOURCE MANAGEMENT****1. Course Description**

Programme: B.Com (A&F,CAP)
 Course Code: U24/COM/DSE/502
 Course Type : DSE
 No. of credits:5

Max Hours:75
 Hours per week: 5
 Max. Marks:60

2. Course Objectives

- To gain knowledge into the basics of Human Resource Management.
- To expose the students to current human resource practices and its relevance in an organization.

3. Course Outcomes

On successful completion of the course the

CO1: Students will be able to discuss the role and significance of HRM for a successful organization

CO2: Students will be able to describe the need for planning and acquisition process of human resources in an organization

CO3: Students will be able to categorize and compare the recruiting methods and selection procedures

CO4: Students will be able to identify, apply and evaluate the training methodologies.

CO5: Students will be able to assess the importance of performance appraisal and different evaluation techniques.

4. Course Content**MODULE I - INTRODUCTION**

(15 Hrs)

Human Resource Management: Meaning – definition – objectives – functions.

HRM in a dynamic environment: Internal & External Environment.

HRM in India: Introduction - Human Relation Movement - Scope of HR in India –Role of Artificial intelligence in HRM.

MODULE II - HUMAN RESOURCE PLANNING

(15 Hrs)

Introduction - Need for HR Planning - Process of HR Planning - Job design -Job analysis – Job description – Job enrichment- Job enlargement – Job rotation - Job specification – Job evaluation - (Case analysis)

MODULE III -PROCUREMENT OF HUMAN RESOURCES

(15 Hrs)

Introduction - Concept of Recruitment - Factors affecting Recruitment - Sources of Recruitment – Internal sources-External sources- E-Recruitment - Recruitment techniques - Concept of Selection – Scientific Selection process- Recent trends in selection process (Case Analysis)

MODULE IV - HUMAN RESOURCE TRAINING AND DEVELOPMENT

(15 Hrs)

Training and Development: Introduction - Meaning of Training - Importance of Training - Training Needs –Off the job and on the job training methods - Importance and objectives of Management Development -Evaluation of training programme (Case analysis)

MODULE V - EMPLOYEE PERFORMANCE APPRAISAL

(15 Hrs)

Meaning- Need of employee review - Concept of employee appraisal - Types of Appraisal methods.Trait methods- Behavioral methods- Assessment center – Management by objectives - 360 Degree Appraisal.

5. References :

1. Gary Dessler- Human Resource Management- Pearson Publishers
2. Alan Price- Fundamentals of Human Resource Management – Cengage Learning Emea
3. P.Subba Rao- Essentials of Human Resource Management and industrial relations- Text and cases - Himalaya Publishing House.
4. C.B. Mamoria- Personnel Management- Himalaya publications.
5. Shashi K. Gupta- Rosy Joshy- Human Resource Management- kalyani publishers.
6. Seema Sanghil-Human Resource Management- Vikas Publications

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6.Syllabus Focus

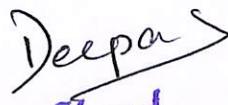
a) Relevance to Local , Regional , National and Global Development Needs

A) Relevance to Local, Regional , National, and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Global	Human resource management enables to strengthen strategic hiring and employee development

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
Employability	Modules III, IV, V	Skill enhancement activities through case study analysis & Minor projects


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7. Pedagogy

S. No	Student-Centric Methods Adopted	Type/Description of Activity
1.	Mini Projects	Experiential Learning
2.	Presentation	Participative Learning
3.	Case Studies	Problem solving

8. Course Assessment Plan

a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

CO	Continuous Internal Assessments CIA - 40%	End semester Examination-60%
CO1	CIA-1 Written Exam	Written Exam
CO2	CIA-1 Written Exam	
CO3	CIA-2 Case Analysis	
CO4	CIA-2 Mini project	
CO5		


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b) Model Question Paper- End Semester Exam**HUMAN RESOURCE MANAGEMENT****Course Code: U24/COM/DSE/502****Max Marks: 60****Credits: 5****Time: 2Hrs****Section A****I) Answer the following****5x10=50 marks**

1. Explain the HRM and describe the significance of HRM.

OR

2. What is the significance of Human resource development? Elaborate
3. Explain in detail about Job Analysis?

OR

4. Explain the concept and process of Human resource planning.
5. What are the external sources of recruitment

OR

6. What are the various steps involved in the selection process
7. What are the various training methods.

OR

8. What are the various stages in training process.
9. Explain the need and significance of performance Appraisal

OR

10. Explain the different methods of performance appraisal

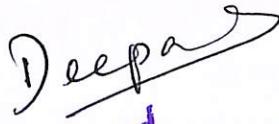
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Section B**Answer any five of the following****5 x 2 = 10 Marks**

11. List HRM Objectives
12. What is Job design
13. Distinguish between Recruitment and selection
14. Identify training needs
15. Evaluate 360 Degree Appraisal method
16. Compare job enlargement Vs Job Enrichment
17. Explain Job Analysis process

c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions 5/7)	Total Marks
1	15	CO-1	2	10	1	2
2	15	CO-2	2	10	2	2
3	15	CO-3	2	10	2	2
4	15	CO-4	2	10	1	2
5	15	CO-5	2	10	1	2


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SEMESTER V

INDIRECT AND CUSTOMS TAXES

1. Course Description

Programme: B.Com(A&F, H, IPP)

Max. Hours:60

Course Code: U24/COM/GE/502

Hours per week:4

Course Type: GE

Max. Marks:100

No. of credits:4

2. Course Objective

- To impart knowledge, the basic principles, features and procedures underlying indirect taxes
- To provide thorough knowledge of laws and practices of indirect taxes-levy-types of indirect taxes-authorities

3. Course Outcomes

On completion of the course, the student will be able:

CO1: To Recall the basic concepts of GST

CO2: To Remember provisions related to levy and collection of GST

CO3: To Acquaint and Apply Valuation rules of GST

CO4: To Describe Debit and Credit note under GST

CO5: To Explain the provisions related to Customs Act

4. Course Contents

MODULE I: INTRODUCTION (15 Hrs)

Constitutional Framework of Indirect Taxes before GST (Taxation powers of Union and State Government)- VAT- Meaning-Variants and methods- Defects in the structure of Indirect taxes prior to GST. Rationale for GST- GST-Structure of GST (SGST, CGST, UTGST and IGST)- Taxes subsumed under GST- GST council- GST network-State compensation mechanism-Registration- Process of Registration- Cancellation and Revocation of cancellation of Registration (Theory Only)

MODULE II: LEVY , COLLECTION & VALUATION OF GST (15 Hrs)

Introduction- GST-Definitions-Supply-Services-Registered Business-goods-Supply of goods and services- Taxable person- person- supply made in the course or furtherance of business- negative list- activities under schedule I treated as supplies- place of supply-Nature of supply-within the state- interstate- Import and export, Time of Supply (Theory) (Simple Problems on Time, Place and Nature of Supply)

Value of Supply-Valuation rules-Exemptions from GST, small supplies- Composition schemes, Mode of classification of goods and services, composite and mixed supplies- Aggregate turnover-Taxable turnover-value of taxable supply-invoice value - assessable value (Theory and simple problems)

MODULE III: INPUT TAX CREDIT (15 Hrs)

Input VAT on Capital goods, Input credit in case of closing stock, Invoicing, Tax invoice, Bills of supply, Debit note, credit note, supplementary invoice, Transportation of goods without invoice, Input credit mechanism. GST returns- Transfer of Input credit, TDS, TCS, reverse charge mechanism- Input tax credit set off (Excluding Problems on Reverse charge Mechanism) (Theory and problems)

MODULE IV: CUSTOMS DUTIES (15Hrs)

Basis of custom duty – definitions of Territorial waters and Customs Waters, Indian Customs Water, Adjudication Authority, Baggage, Coastal Goods, Conveyance, Customs Station, Dutiable Goods, Entry, Export, Export Goods, Exporter, Foreign Going Vessel of Aircraft, Goods, Import, Imported goods, Importer, Person-in-charge, Prohibited Goods, Shipping Bill, Stores, Smuggling, Vehicle, Warehouse, Warehoused Goods, Import Manifest, Export Manifest. Types of Custom duties and Valuation of Customs duty: Different types of custom duties. Value for purpose of Customs Act – New section 14 for valuation, - Provisions relating to customs valuation – rate of exchange for Customs valuation – Inclusion /Exclusions in Customs value. (Theory Only).

5. References

1. Dr. Vinod Singhania and Monica Singhania – Students Guide to Income Tax – Taxmann Publications
2. Srivathsala, Theory & Practice of GST, HPH
3. Dr. Ravi M.N Theory & Practice of GST, PBP
4. CA Dr.K.M.Bansal , Indirect taxes, Taxmann publications
5. Dr. Girish Ahuja, Indirect Taxes, Bharat Publications.

(AS PER LATEST AMENDMENTS AND CIRCULARS)

6. Syllabus Focus

a) Relevance to Local, Regional, National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
National	To identify the concepts of Indirect & Custom Taxes

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Module I	Registration
ED	Module III	Filing of returns
EMP	Module III	Registration and Filing of Returns

7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Experiential learning	Interactive learning
2.	Participative Learning	Presentation
3.	Problem solving	Case Analysis

8. Course Assessment Plan

a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

CO	Continuous Internal Assessments CIA -40%	End Semester Examination- 60%
CO1	IA-10-Problems Computation	Written Exam
CO2	IA-10-Problems Computation	
CO3	CIA-I 10 ---Problem Solving/Objective	
CO4	CIA II10 ---Problem Solving/Objective	

b) Model Question Paper- End Semester Exam

INDIRECT AND CUSTOMS TAXES

Course Code: U24/COM/GE/502

Max.Marks:60

Credits: 4

Time: 2Hr

Section A

Answer the following:

4Qx10M=40

1) Explain the scheme and salient features of GST.

Or

2) Explain in detail the constitution and functions of GST Council.

3) Illustrate the concept of negative supply and list the goods mentioned in negative list.

Or

4) a) Elucidate Taxable person, supply of goods in furtherance of business.

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b) Mr. X is supplied goods to Mr. Y on 28th July, 2023. The GST rate on goods is changed from 12% to 5% with effect from 1st January 2023. Mr. X issued invoice on 28th August, 2022 and payment is credited in his bank account on 30th December, 2023. Determine the Time of supply.
 5) Explain detail the valuation rules in GST.

Or

6) a) Explain in detail the classification of supplies.
 b) Mr. X is travelling from Mumbai to Delhi by air. He purchases coffee and snacks while on the plane. The airlines are registered in both Mumbai and Delhi. Decide the place of supply.
 7) Define Territorial waters, , Indian Customs Water, Dutiable Goods, Export Goods, Exporter.

Or

8) Describe inclusions and exclusions for the valuation of customs duty.

Section-B

II Answer any 4 of the following

4Qx5M=20M

9) Describe CGST, SGST, IGST, UTGST.
 10) Name the types of Variants in VAT
 11) Elucidate Registered Business
 12) Identify the examples for Composite supply
 13) Identify small supplies
 14) Identify Types of customs duties

c) Blue Print of the Question Paper

Indirect and Customs Taxes

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
I	15	CO1	2	10	2	5
II	15	CO2	2	10	2	5
III	15	CO3	2	10	1	5
IV	15	CO4	2	10	1	5

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SEMESTER V

MANAGEMENT ACCOUNTING

1. Course Description

Programme: B. Com (A&F, H, CAP)

Max. Hours: 75

Course Code: U24/COM/DSE/504

Hours per week: 5

Course Type: DSE

Max. Marks: 100

No of Credits – 5

2. Course Objectives

- To provide a deep understanding of financial management issues in the corporate world.
- To enable the students to incorporate key considerations into financial decisions.
- To develop an understanding of the various techniques of cost accounting for cost Control and decision making.

3. Course Outcomes:

On completion of the course the student will be able to:

CO1: Acquire an overview of management accounting covering its meaning, emergence, definition, characteristics, scope, objectives, functions, distinctions from cost accounting and limitations.

CO2: Analyse and interpret Financial Statements using various methods of Financial Analysis & Apply the concept of Ratio Analysis to evaluate Financial Performance of Organisations.

CO3: Develop the ability to prepare Funds Flow and Cash Flow Statements of Businesses.

CO4: Gain thorough knowledge of Cost Volume Profit analysis and apply it to decision making in organizations.

CO5: Gain thorough knowledge of the technique of budgetary control and apply it to preparation of various kinds of budgets and develop an understanding of standard costing Techniques and apply it to compute variances related to Material and Sales.

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4. Course Content

MODULE 1: INTRODUCTION (15 Hrs)

Introduction-Meaning and emergence of management accounting- definition of management accounting-Characteristics of management accounting-Scope of Management Accounting- Objectives of management accounting -Functions of Management accounting Management accounting Vs Cost accounting- Limitations of Management Accounting

MODULE II: FINANCIAL STATEMENT ANALYSIS (15 Hrs)

Concept of financial statements -nature - Income statement - statement of changes in financial position -statement of changes in retained earnings - Limitations of financial statements- Analysis and Interpretation - External analysis- Internal analysis - Horizontal analysis - Vertical analysis- tools - Comparative financial statements - Common size statements - Trend analysis (Problems)

Ratio analysis - meaning -nature and interpretation of ratios - use and significance of ratios - short term financial ratios - long term financial ratios - profitability ratios - propensity and yield ratios - turnover ratios (Problems)- DUPONT control chart (Theory)

MODULE III: FUNDS FLOW AND CASH FLOW ANALYSIS (15 Hrs)

Meaning- concept of funds flow- Sources and use of funds - construction of funds flow statement - uses - significance of funds flow statement - limitations of funds flow statement (Theory and Problems)

Cash flow analysis - Introduction - meaning - Distinction of cash from funds- Cash flow from Operating, Investing and Financing activities- Construction of cash flow statement - Uses and Significance of cash flow statements- Limitations of cash flow statements. (Theory and Problems)

MODULE IV: MARGINAL COSTING AND DECISION MAKING (15 Hrs)

Meaning of Marginal cost and Marginal costing - Marginal costing VS absorption costing, Contribution, Margin of Safety, Breakeven analysis and profit volume graph. (Problems) Applications of marginal costing and Cost volume profit analysis - cost control, profit planning, evaluation of performance and Decision making. (Problems)

MODULE V: BUDGETORY CONTROL & STANDARD COSTING (15 Hrs)

Meaning and need for Budget, meaning of estimate, forecast and budget difference between budget and forecast, objective of budgetary control. Types of Budgets - Fixed & flexible budget, preparation of functional budget for operating and non-operating functions, cash budget (Problems), Zero base budgeting - control ratios.

Standard cost and standard costing- standard costing and budgetary control- Analysis of variances - Material and sales variances. (Problems)

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5. References:

1. Shashi K. Gupta & R.K. Sharma -Management Accounting Principles and Practice – Kalyani Publishers
2. S.P Jain & K.L. Narang-Cost accounting principles and practice- Kalyani Publishers
3. S.P Jain & K.L. Narang-Advanced cost accounting-Kalyani Publishers
4. Saxena & Vashist -Advanced Cost and Management accounting-Sultan Chand

Latest editions to be used

6. Syllabus Focus**a) Relevance to Local , Regional , National and Global Development Needs**

Local /Regional/National /Global Development Needs	Relevance
Local development needs	Helps local businesses control costs, provides relevant information for decision-making, assess and improve their performance, leading to competitiveness and sustainability.
Regional development needs	Assists in the effective allocation of resources through Planning and budgeting, Identify and manage financial risks fostering economic development
National development needs	Provides insights and data for Policy Formulation by the government, aids in evaluating investment opportunities and managing financial resources efficiently
Global development needs	Following international standards, enhances the comparability of financial information globally, manage financial risks associated with international business activities


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b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
Skill Development	Module II, IV and V	Training in solving application-oriented problems will equip with analytical skills to assess costs and their impact on pricing, production and investment decisions.
Entrepreneurship Development	Module III, IV and V	Construction of a Cash flow statement will help make informed decisions about working capital management, investments and Financing aspects. Training to prepare Budgets and helping to analyse the variances are tools to track costs, identify inefficiencies and make data-driven decisions for improving profitability and efficiency.
Employability	Module I and II	Training to analyse financial statements and interpret ratios equips with skill to assess a company's financial health.

7. Pedagogy:

S. No	Student-Centric Methods Adopted	Type/Description of Activity
1.	Lecture based learning	Concepts are taught
2.	Conceptual testing	Problem solving
3.	Active Learning	Group work to create budgets and other problem-solving exercises


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8. Course Assessment Plan

a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

CO	Continuous Internal Assessments CIA - 40%	End Semester Examination-60%
CO1	CIA – I (Written Exam)	Written Examination
CO2	CIA – II (Written Exam)	
CO3	CIA – III (Written Exam)	
CO4	CIA – IV (Assignment)	
CO5		

b) Model Question Paper – End Semester Exam

MANAGEMENT ACCOUNTING

Course Code: U24/COM/DSE/504

Max Marks: 60

Credits: 5

Time: 2Hrs

Section A

I. Answer the following

5 x 10m = 50 marks

1. Define Management Accounting. Discuss some of the important tools and techniques used in management accounting.

OR

2. Define the various steps involved in the installation of Management Accounting System.

3. Following Income statements of a business are given for the year ending 31st December 2019 and 31st December 2020. Rearrange them in a comparative form and comment.

Income Statements for the year ending 31 st December					
	2019	2020		2019	2020
To Cost of Goods sold	9,00,000	9,50,000	By Sales	15,25,000	17,00,000
To Office Expenses	93,250	95,980	By Interest received	7,500	6,200
To Selling Expenses	1,90,000	2,09,000	By profit on sale of Land	6,000	8,000

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To Interest paid	8,000	7,000			
To loss on sale of P&M	2,500	800			
To Income Tax	85,000	1,68,000			
To Net Profit	2,59,750	2,83,420			
	15,38,500	17,14,200		15,38,500	17,14,200

OR

4. From the given data generate:

Sales	25,20,000
Credit Purchases	16,00,000
Cost of sale	19,20,000
Net profit	3,60,000
Net worth	15,00,000
Debt.	9,00,000
Creditors	4,00,000
Other Current Liabilities	2,00,000
Fixed Assets	14,40,000
Inventory	8,00,000
Debtors	5,00,000
Cash	2,60,000

5. The financial position of M/S A & B on Jan 1 and Dec 31 2013 was as follows

Liabilities	Jan 1	Dec 31	Assets	Jan 1	Dec 31
Sundry Creditors	36,000	40,600	Cash	4,000	3,600
Mrs A's Loan	-	20,000	Debtors	35,000	38,000
Loan from Bank	30,000	25,000	Stock	25,000	22,000
Hire purchase vendor	-	20,000	Land	20,000	30,000
Capital	1,48,000	1,54,000	Building	50,000	55,000
			Machinery	80,000	86,000

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			Delivery Van	-	25,000
	2,14,000	2,59,600		2,14,000	2,59,600

The delivery van was purchased in December 2013 on hire purchase basis; a payment of Rs 5,000 was made immediately and the balance of the amount is to be paid in 20 monthly instalments of Rs 1000 each together with interest @ 12% p.a. During the year partners withdrew Rs 26,000 for domestic expenditure. The provision for depreciation against machinery as on 1-1-2013 was Rs 27,000 and Rs 36,000 on 31-12-2013. Prepare funds flow statement.

OR

6. Prepare Cash Flow Statement from the following Balance sheet

Liabilities	2015	2016	Assets	2015	2016
Share Capital	1,00,000	1,00,000	Goodwill	12,000	12,000
General Reserve	14,000	18,000	Buildings	40,000	36,000
P&L Account	16,000	13,000	Plant	37,000	36,000
Sundry creditors	8,000	5,400	Investments	10,000	11,000
Bills payable	1,200	800	Stock	30,000	23,400
Provision for tax	16,000	18,000	Bills Receivable	2,000	3,200
Prov. for D.Debts	400	600	Debtors	18,000	19,000
			Cash @ Bank	6,600	15,200
	1,55,600	1,55,800		1,55,600	1,55,800

The following additional information is also given:

1. Depreciation charged on Plant was Rs. 4,000, 2. Buildings were depreciated by Rs. 4,000, 3. Provision for taxation Rs. 19,000 was made during the year and 4. Interim dividend of Rs. 8,000 was paid during the year.

7. What is meant by Break Even analysis? Discuss the assumptions, method of computing, advantages and limitations of Break-even chart.

OR

8. From the following information you are required to

- Calculate and present the marginal product cost and contribution per unit
- State which of the alternative sales mix you would recommend to the management and why?

Particulars	X	Y
Selling price per unit	Rs 25	Rs 20
Direct Material per unit	8	6

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Direct wages	24 hours @ 0.25/ hour	16 hours @ 0.25/ hour
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Fixed overhead = Rs 750

Variable overhead – 150% of direct wages

Alternate sales mix:

- a) 250 units of X and 250 units of Y
- b) Nil units of X and 400 units of Y
- c) 400 Units of X and 100 units of Y

9. From the following forecasts on Income and Expenditure, you are required to prepare a cash budget for the three months ending 30th November. The bank balance on 1st September was Rs 10,000.

Months	Sales (Rs)	Purchases (Rs)	Wages (Rs)	Factory Expenses (Rs)	Office Expenses (Rs)
July	80,000	40,000	5,600	3,900	10,000
August	76,500	42,000	5,800	4,100	12,000
September	78,000	38,500	5,800	4,200	14,000
October	90,000	37,500	5,900	5,100	16,000
November	95,000	43,000	5,900	6,000	13,000

A sales commission pf 4% on sales, due in the month in which sales dues are collected is payable in addition to office expenses. Fixed assets worth Rs 65,000 will be purchased in September to be paid in the following month. Rs 20000 in respect of debenture interest will be paid in October. The Period of credit allowed to customer is 2 months and 1 month credit is obtained from suppliers of goods. Wages are paid twice in a paid on the 1st and 16th respectively. Expenses are paid in the month in which they are due.

OR

10. S.K Furnishes the following information relating to budgeted sales and actual sales for March 2020

	Product	Sales Quantity (Units)	Selling Price per unit
Budgeted Sales	A	1,500	Rs 10
	B	1,200	Rs 15
	C	2,000	Rs 25
Actual Sales	A	900	Rs 12
	B	1,300	Rs 14
	C	2,100	Rs 26

Generate a) Sales Volume Variance b) Sales Price Variance c) Total Sales Variance

SECTION B

II. Answer any 5 from the following 7 Questions

$5 \times 2 = 10 \text{ M}$

11. Outline the relationship between Financial, Cost & Management accounting
12. Calculate current assets, current liabilities and Inventory from the following: Current Ratio = 2.8, Liquid Ratio = 1.5 and Working Capital = Rs 90,000.
13. State any four differences between funds flow statement and cash flow statement
14. Calculate the amount of Profits earned during the year using the marginal costing technique
Fixed cost = Rs 2, 50,000, Variable Cost = Rs 10/ unit, Selling Price = Rs 15/ unit and Output level = 75,000 units.
15. The standard materials required for producing 100 units is 120 kgs. A standard price of 0.5 paise / kg is fixed and 2, 40,000 units were produced during the period. Actual materials purchased were 3, 00,000 kgs at a cost of Rs 1, 65,000. Calculate Material Variance.
16. Mention the elements of Management Information System.
17. What are the types of financial statement analysis?

c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	CO Addressed	Section A (No of Questions)	Total Marks	Section B (No of Questions)	Total Marks
1	15	CO1	2	10	2	2
2	15	CO2	2	10	2	2
3	15	CO3	2	10	1	2
4	15	CO4	2	10	1	2
5	15	CO5	2	10	1	2

d) Paper setting guidelines as per Blooms Taxonomy

Section A Internal Choice				$5Q \times 10M = 50M$
Question Number	Question		CO	BTL (Blooms Taxonomy Level)
1	Module 1	What	CO1	I (Remembering)
2	Module 1	Show	CO1	I (Remembering)
3	Module 2	Reorganise	CO2	VI (Creating)
4	Module 2	Generate	CO2	VI (Creating)

SEMESTER V

SUPPLY CHAIN MANAGEMENT

1. Course Description

Programme: B. Com (A&F, CAP)

Max Hours: 75

Course Code: U24/COM/DSE/508

Marks: 100

Course Type: DSE

Hours Per Week: 5

No. of Credits: 5

1. Course Objectives

- To impart knowledge on the supply chain practices of a company
- To make the students familiarize with the inventory management practices of a company.

2. Course Outcomes

After the successful completion of the course, the student will be able: -

CO 1: To analyze the various environmental factors affecting marketer, to understand the need and functions of supply chain management.

CO 2: To describe the design network of Supply chain.

CO 3: To examine the various kinds of inventory, to interpret the costs associated with inventory.

CO 4: To analyze the various evaluation methods of suppliers, to examine the economies in various modes of transportation.

CO 5: To explain the use of IT in supply chain management of a company including JIT, ERP.

3. Course Content

MODULE I: INTRODUCTION

(15 Hrs)

Introduction to supply chain management- concept of SCM- objectives and functions- key components of SCM- Supply chain strategies- Evaluation of strategies- Supply chain drivers- obstacles- Customer focus in SCM- Innovations in SCM- Future potential of SCM.

MODULE II: SUPPLY CHAIN NETWORK

(15 Hrs)

Designing the Supply chain network – designing the distribution network – Role of distribution – factors influencing distribution- design options- E-business and its impact – Network designs in Supply chain- Factors influencing network design- Modelling for supply chain

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MODULE III: INVENTORY MANAGEMENT

(15 Hrs)

Managing inventories in supply chain- inventory management in supply chain- cost associated with inventory decisions- selective control- Economic order quantity – safety stock and service level. Bull whip effect- Building partnership and trust –collaborative planning –best practice and benchmarking.

MODULE IV: SOURCING AND TRANSPORTATION

(15 Hrs)

Sourcing and transportation in supply chain – sourcing – In-house – outsource- supplier scoring- assessment- selection and procurement process – sourcing planning and analysis- Transport management- concept of strategic storage- warehouse functionality- warehouse operating principles- material handling and packaging in warehouse- transport economics- Transport decision making

MODULE V: IT IN SUPPLY CHAIN MANAGEMENT

(15 Hrs)

Coordination and IT in supply chain- coordination in supply chain- obstacles -IT frame work in SCM- Internal supply chain management- JIT (Just in time)- MRS (Milk round system) Bar coding- Electronic data interchange- enterprise resource planning (ERP) – co-operative tele- manufacturing over internet

4. Resources

1. Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002
2. Donald J Bowersox, Logistical Management
3. Bowersox & Closs, Logistics Management
4. Dr.K. Khanna, Physical Distribution Management Logistical Approach
5. Sinchi-D, Levi, Kaminsky phillip and sim chi - levi E: Designing and management of the Supply Chain, McGraw Hill, 2000.
6. Gattorna JL and Walters DW: Managing the supply chain, Macmillan Business, 1996.
7. Martin Christopher: Logistics and Supply Chain Management, Pearson Education, Asia 2000.
8. B.S. Sahajy: Supply Chain Management for Global Competitiveness, Macmillan India Ltd, 1999.
9. Raghuram G and Rangaraj N: Logistics and Supply Chain Management, Macmillan India Ltd 2000.

6. Syllabus Focus

a) Relevance to Local, Regional, National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Global	The course helps the student to understand the various processes involved w.r.t. distribution logistics, supply chain network, warehouse functionality and E-Business strategies across the globe.

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
Skill Development	Module-1	Group Presentation in the class by applying Supply Chain Strategies.
Entrepreneurship Development	Module-II	Creating a portal by applying concepts of E-Business.

5. Pedagogy

S. No	Student Centric Methods Adopted	Type/Description of Activity
1.	Presentations	Participative learning
2.	Role Play	Participative learning

8. Course Assessment Plan

a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

COs	Continuous Internal Assessments – CIA (40%)	End Semester Examination (60%)
CO1	CIA-1	End Semester examination
CO2	CIA-1	
CO3	CIA-1 Concept testing	
CO4	CIA-2 Class room Presentations	
CO5		

b) Model Question Paper- End Semester Exam

SUPPLY CHAIN MANAGEMENT

Course Code: U24/COM/DSE/508

Max Marks: 60

Credits: 5

Time: 2Hrs

SECTION - A

I. Answer the following questions

$5 \times 10 = 50 M$

1. How would you interpret the term SCM and what are its key components?

OR

2 List out the various Drivers of the Supply chain.

3 Explain the various factors influencing network design decisions in supply chains

OR

4 Explain " Network design" and its role in supply chain.

5 What do you understand by Inventory Management? Explain the role of safety Inventory in the supply chain

OR

6.What are the steps involved in managing safety Inventory.

7.What are the factors that affect the decision to outsource a supply chain function.

OR

8 What are the various types of Warehousing and explain how it facilitates the function

of SCM.

9 Explain the role of IT in a supply chain.

OR

10. Explain the following a) JIT (5M) b) ERP (5M)

SECTION - B

II. Answer any five of the following

$5 \times 2 = 10$ M

11. List out the Supply Chain strategies.

12. What are the Objectives of SCM

13. How is E- Business helpful to SCM

14. What is the role of EOQ in Inventory Management

15. Explain Retail warehouses

16. Explain Bull Whip Effect

17. What is meant by Milk Round System (MRS)

c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions 5/7)	Total Marks
1	15	CO-1	2	10	1	2
2	15	CO-2	2	10	1	2
3	15	CO-3	2	10	2	2
4	15	CO-4	2	10	1	2
5	15	CO- 5	2	10	2	2

d) Paper setting guidelines as per Blooms Taxonomy

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SEMESTER - V**TAX PLANNING AND FILING OF RETURNS****1. Course Description**

Programme: B. Com (CAP & A&F)
 Course Code: U24/COM/SEC/501
 Course Type: SEC
 No. of credits: 2

Max. Hours: 30
 Hours per week: 2
 Max. Marks: 50

2. Course Objectives

- To acquaint the students with tax planning, tax management and to avoid tax evasion by identifying the areas for tax evasion
- To equip to file the income tax returns for an individual assessee

3. Course Outcomes

On completion of the course the student will be able to:

CO1: Analysis of tax planning of an individual assessee

CO2: Explain the areas for tax management of Company Assessee

4. Course Content**MODULE I: TAX PLANNING INDIVIDUALS**

(15 Hrs)

Tax planning with reference to individuals-residential status-Planning with reference to all five heads of Income for individuals – Salaries - House property - Profits from Business & Profession – Capital gains and other sources

Clubbing of Income- Aggregation of Income- Set off and Carry forward of Losses- Deduction from Gross Total Income (Theory and simple Problems)- Filing of the returns of ITR-1.

MODULE II: TAX PLANNING : COMPANY ASSEESSEE

(15 Hrs)

Types of companies - Residential status of companies and tax incidence - clubbing tax liability and minimum alternate tax - carry forward and set off of losses in case of certain companies- deductions available to corporate assesses.

Tax on distributed profits- Units of mutual funds- format of ITR -6 & Filing of the returns

5. References:

1. Singhania, Vinod K. and Monica Singhania: Corporate Tax Planning , Taxmann Publications Pvt. Ltd. New Delhi.
2. Ahuja, Girish and Ravi Gupta: Corporate Tax Planning and Management, Bharat Law House, Delhi.
3. Acharya, Shuklendra and M.G. Gurha: Tax Planning , Modern Law Publications, Allahabad.
4. Mittal, D.P. Law of Transfer Pricing: Taxmann Publication Pvt.Ltd. New Delhi..
5. IAS – 12 and As - 22.
6. T.P. Ghosh: IFTSs: Taxmann Publications Pvt. Ltd. New Delhi..
7. www.incometax.gov.in

6. Syllabus Focus**a) Relevance to Local , Regional , National and Global Development Needs**

Local /Regional/National /Global Development Needs	Relevance
National	To learn to calculate total income, to learn the ways of Tax evasion, procedure for filing of returns of individual and Company along with the amendments to Income Tax Act from time to time.

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b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Module I & II	Filing of ITR-1
ED	Module I	Consultant for tax savings and filing of returns

7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Problem solving	Case studies

8. Course Assessment Plan

a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

CO	Continuous Internal Assessments CIA - 40%	End Semester Examination-60%
CO1	CIA 1 – Filing of returns	Written Exam
CO2		

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b) Model Question Paper- End Semester Exam**TAX PLANNING & FILING OF RETURNS****Course Code: U24/COM/SEC/501****Max Marks: 30****Credits: 2****Time : 1 Hour****I. Answer any five of the following****5 x 6=30 Marks**

1. Mr. David an Australian citizen is visiting India every previous year for 100 days for last 10 years. what would be his Residential Status for the assessment year 2023-24? will your answer differ if he is visiting India every previous year for 105 days for last 10 years. what do you think which option he should prefer?
2. Mr. X is employed in XYZ limited. His basic salary is 40,000 per month , he is receiving Dearness Allowance of Rs. 4,500 p.m. (which enters into retirement benefit), City Compensatory Allowance Rs.3,000 p.m The employer gave an option to opt for House Rent Allowance of Rs.8,000 per month or Rent free Accommodation in Chennai where the employer will pay rent of Rs.8,000 per month. Which option do you think Mr. X should prefer and why?
3. Mr. Anand has Gross total income of Rs. 8,50,000 and he has invested in public provident fund Rs. 50,000, Employee provident fund Rs.30,000, life insurance policy Rs.25,000 and took a Medi-claim insurance policy on family Rs.25,000 and on parents Rs.50,000 and donated Rs.1,10,000 to P.M. National Relief fund. According to him he falls into the category of income less than Rs.5,00,000 after all deductions. Is he correct? if not in what he has to invest more to fall in the category of nil Tax?
4. Explain the Statutory Deductions of a Corporate Assessee under Sec. 80 - IAB and 80 - IAC Income Tax Act,1961.
5. Discuss the differences between tax evasion and tax avoidance
6. Explain in detail the types of Companies.
7. What conclusions can you draw from the following particulars regarding clubbing of

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