

**MAHATMA GANDHI UNIVERSITY
KOTTAYAM**



B.VOC. DEGREE PROGRAMME

ACCOUNTING AND TAXATION

REGULATION AND SCHEME

(2018 ADMISSION ONWARDS)

REGULATION AND SCHEME FOR B.VOC. PROGRAMME UNDER MAHATMA GANDHI UNIVERSITY

(2018 admissions onwards)

We are facing unprecedented challenges – Skill and knowledge, the driving forces of economic growth and social development for any country. Presently, the country faces a demand – supply mismatch, as the economy needs more ‘skilled’ workforce than that is available. In the higher education sphere, knowledge and skills are required for diverse forms of employment in the sector of education, health care manufacturing and other services. Potentially, the target group for skill development comprises all those in the labour force, including those entering the labour market for the first time, those employed in the organized sector and also those working in the unorganized sector. Government of India, taking note of the requirement for skill development among students launched National Vocational Education Qualification Framework (NVEQF) which was later on assimilated into National Skills Qualifications Framework (NSQF). Various Sector Skill Councils (SSCs) are developing Qualification Packs (QPs), National Occupational Standards (NOSs) and assessment mechanisms in their respective domains, in alignment with the needs of the industry.

The University Grants Commission (UGC) has launched a scheme on skills development based higher education as a part of college/university education, leading to Bachelor of Vocation (B.Voc.) Degree with multiple exits such as Diploma/Advanced Diploma under the NSQF (National skill Qualifications framework). The B.Voc. programme is focused on universities and colleges providing undergraduate studies which would also incorporate specific job roles along with broad based general education. This would enable the graduates completing B.Voc. to make a meaningful participation in accelerating India’s economy by gaining appropriate employment, becoming entrepreneurs and creating appropriate knowledge. The proposed vocational programme will be a judicious mix of skills, professional education related to concerned vocation and also appropriate content of general education.

The **Mahatma Gandhi University** gave a strong momentum to the initiatives of UGC-NSQF in the very beginning itself. This University provides opportunities to its affiliating colleges since Academic Year 2014-15 to start skill based vocational Graduate programmes strictly under the guidelines of UGC and NSQF.

1. TITLE

These regulations shall be called “**MAHATMA GANDHI UNIVERSITY REGULATIONS FOR B.VOC PROGRAMME 2018**”.

2. SCOPE

Applicable to all regular B.Voc Programme conducted by the University with effect from 2018 admissions onwards, except for B.Voc. Programmes, having scheme and syllabus already approved by MGU under 2014 regulation and scheme.

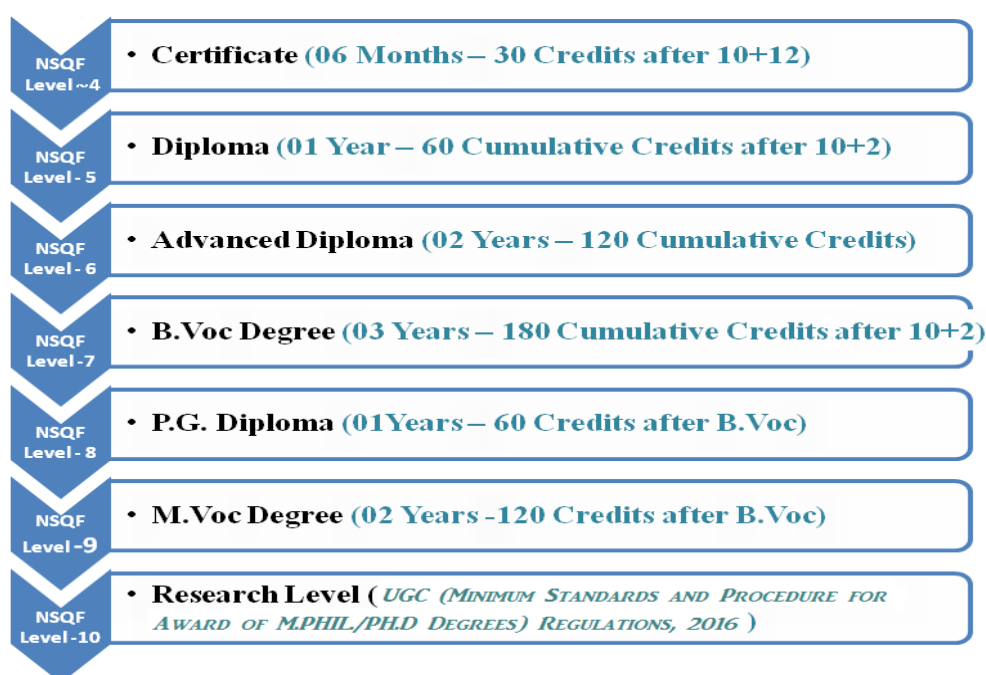
During the academic year 2019-20 admission onwards, all regular B.Voc Programme in affiliating colleges under MG University should strictly follow *Mahatma Gandhi University Regulations For B.Voc Programme 2018*.

3. ELIGIBILITY FOR ADMISSION AND RESERVATION OF SEATS

Eligibility for admissions and reservation of seats for various Undergraduate Programmes shall be according to the rules framed by the University and UGC in this regard, from time to time.

4. Type of Courses and Awards:

There will be full time credit-based modular programmes, wherein banking of credits for skill and general education components shall be permitted so as to enable multiple exit and entry.



The multiple entry and exit enables the learner to seek employment after any level of Award and join back as and when feasible to upgrade qualifications / skill competencies either to move higher in the job profile or in the higher educational system. This will also provide the learner an opportunity for vertical mobility to second year of B.Voc degree programme after one year diploma and to third year of B.Voc degree programme after a two year advanced diploma. The students may further move to Masters and Research degree programmes mapped at NSQF Level 8 – 10.

5. **Curricula and Credit System for Skill Based Courses**

In order to make education more relevant and to create ‘industry fit’ skilled workforce, the institutions recognized under B.Voc Degree programme offering skill based courses will have to be in constant dialogue with the industry and respective Sector Skill Councils (SSC’s) so that they remain updated on the requirements of the workforce for the local economy. These institutions should also preserve and promote the cultural heritage of the region, be it art, craft, handicraft, music, architecture or any such thing, through appropriately designed curriculum leading to gainful employment including self-employment and entrepreneurship development.

The curriculum in each of the semester/years of the programme(s) will be a suitable mix of general education and skill development components. The General Education Component shall have 40% of the total credits and balance 60% credits shall be of Skill Component.

The institution(s) shall prepare draft curriculum as per the UGC guidelines for Curricular Aspects Assessment Criteria and Credit System for Skill based Vocational Courses and place it for vetting by the UGC Advisory Committee constituted under these guidelines.

The Curriculum shall be finally approved by the Board of Studies (BoS) and Academic Council of the University / Autonomous College. The Universities where BoS for Vocational subjects has not yet been constituted, the curriculum may be considered by the BoS in allied subject area or an ad-hoc BoS may be constituted till the time regular BoS is notified in the university. The BoS should consider the programme wise curriculum based QP for skill component and relevant general education subjects *i.e.* the curricula for programmes in one broad subject area may vary from institution to institution in case the different progressive QPs are mapped with the programmes being offered. The choice of different progressive Job roles for a course may also be enabled under CBCS.

6. Structure of the Programme

6.1 Skill Development Components - 60% Weight age

6.2 General Education Component - 40% Weight age

The B.Voc Programme should comprise 60% Skill Development Components (60 % of total Credit) and 40% General Education Component (40% total Credit) as per guidelines of UGC and NSQL.

As an illustration, awards shall be given at each stage as per Table 1 below for cumulative credits awarded to the learners in skill based vocational courses.

Table 1

NSQF Level	Skill Component Credits	General Education Credits	Total Credits for	Normal Duration	Exit Points / Awards
7	108	72	180	Six Semesters	B.Voc Degree
6	72	48	120	Four semesters	Advanced Diploma
5	36	24	60	Two semesters	Diploma
4	18	12	30	One semester	Certificate

7. SCHEME AND SYLLABUS

- 7.1. B.Voc Programme should include (a) General Education Component, (b) Skill Education Component
- 7.2. The B.Voc Programme should followed Credit and Semester System of MGU.
- 7.3. A separate minimum of 30% marks each for internal and external (for both theory and AOC) and aggregate minimum of 40% are required for a pass for a course. For a pass in a programme, **Grade P** is required for all the individual courses. If a candidate secures **F Grade** for any one of the courses offered in a Semester/Programme, **only F grade** will be awarded for that Semester/Programme until he/she improves this to **P Grade** or above within the permitted period.

8. Assessment and Evaluation by MG University.

General Education Components and Skill Development Components shall be assessed and evaluated by MG University as per University Norms and UGC-NSQF guidelines.

9. Assessment and Certification by Sector Skill Council (SSC)

The affiliated colleges should make necessary arrangements for the simultaneous assessments and certification of Skill Development Component by aligned SSC having the approval of National Skill Development Corporation of India (NSDC).

10. EXAMINATIONS

101 The evaluation of each paper shall contain two parts:

- (i) Internal or In-Semester Assessment (ISA)
- (ii) External or End-Semester Assessment (ESA)

10.2. The internal to external assessment ratio shall be 1:4.

Both internal and external marks are to be rounded to the next integer.

All the courses (theory & AOC), grades are given **on a 7-point scale** based on the total percentage of marks, (*ISA+ESA*) as given below:-

Percentage of Marks	Grade	Grade Point
95 and above	O (Outstanding)	10
90 to below 95	A+ (Excellent)	9
80 to below 90	A (Very Good)	8
70 to below 80	B+ (Good)	7
60 to below 70	B (Above Average)	6
50 to below 60	C (Average)	5
40 to below 50	P (Pass)	4
Below 40	F(Fail)	0
	Ab (Absent)	0

10.3.CREDIT POINT AND CREDIT POINT AVERAGE

Credit Point (CP) of a paper is calculated using the formula:-

$$CP = C \times GP, \text{ where } C \text{ is the Credit and } GP \text{ is the Grade point}$$

Semester Grade Point Average (SGPA) of a Semester is calculated using the

formula:- $SGPA = TCP/TC$, where *TCP* is the Total Credit Point of that semester.

Cumulative Grade Point Average (CGPA) is calculated using the

formula:- $CGPA = TCP/TC$, where *TCP* is the Total Credit Point of that programme.

Grade Point Average (GPA) of different category of courses viz. Common Course I, Common Course II, Complementary Course I, Complementary Course II, Vocational course, Core Course is calculated using the formula:-

$$GPA = \frac{TCP}{TC}, \text{ where } TCP \text{ is the Total Credit Point of a category of course.}$$

TC is the total credit of that category of course

Grades for the different courses, semesters and overall programme are given based on the corresponding CPA as shown below:

GPA	Grade
9.5 and above	O Outstanding
9 to below 9.5	A+ Excellent
8 to below 9	A Very Good
7 to below 8	B+ Good
6 to below 7	B Above Average
5 to below 6	C Average
4 to below 5	P Pass
Below 4	F Failure

11.MARKS DISTRIBUTION FOR EXTERNAL AND INTERNAL EVALUATIONS

The external theory examination of all semesters shall be conducted by the University at the end of each semester. Internal evaluation is to be done by continuous assessment. For all courses total marks of external examination is 80 and total marks of internal evaluation is 20. Marks distribution for external and internal assessments and the components for internal evaluation with their marks are shown below:

For all Theory Courses

- a) **Marks of external Examination** : **80**
b) **Marks of internal evaluation** : **20**

Components of Internal Evaluation – Theory	Marks
Attendance	5
Assignment /Seminar/Viva	5
Test paper(s) (1 or 2) (1×10 =10; 2×5 =10)	10
Total	20

For all AOC (Activity Oriented classes) Courses total marks for external evaluation is 80 and total marks for internal evaluation is 20.

For all AOC Courses

- a) **Marks of external Examination : 80**
b) **Marks of internal evaluation : 20**

Components of Internal Evaluation – AOC	Marks
Attendance	5
Record	5
Skill Test	5
Lab Performance / Punctuality	5
Total	20

*Marks awarded for Record should be related to number of experiments recorded and duly signed by the teacher concerned in charge.

All three components of internal assessments are mandatory.

11.1 PROJECT EVALUATION

- a) **Marks of external Examination : 80**
b) **Marks of internal evaluation : 20**

Components of Internal Evaluation	Marks
Punctuality	5
Experimentation/Data Collection	5
Skill Acquired	5
Report	5
Total	20

*Marks for dissertation may include study tour report if proposed in the syllabus.

Components of External Evaluation	Marks
Dissertation (External)	50
Viva-Voce (External)	30
Total	80

(Decimals are to be rounded to the next higher whole number)

11.2 INTERNSHIP

After the completion of every even semester, the student will undergo a minimum of two weeks Internship Programme in an Industry, having a good exposure in the concerned skill (Established at least two years prior), capable of delivering the skill sets to the students. At the end of the Internship, the students should prepare a comprehensive report.

11.3 Attendance Evaluation for all papers

Attendance Percentage	Marks
Less than 75 %	1 Mark
75 % & less than 80%	2 Marks
80% & less than 85%	3 Marks
85% & less than 90%	4 Marks
90% & above	5 Marks

(Decimals are to be rounded to the next higher whole number)

11.4 ASSIGNMENTS

Assignments are to be done from 1st to 4th Semesters. At least one assignment per course per semester should be submitted for evaluation.

11.5 INTERNAL ASSESSMENT TEST PAPERS

Two test papers are to be conducted in each semester for each course. The evaluations of all components are to be published and are to be acknowledged by the candidates. All documents of internal assessments are to be kept in the college for one year and shall be made available for verification by the University. The responsibility of evaluating the internal assessment is vested on the teacher(s), who teach the course.

11.6 GRIEVANCE REDRESSAL MECHANISM

Internal assessment shall not be used as a tool for personal or other type of vengeance. A student has all rights to know, how the teacher arrived at the marks. In order to address the grievance of students, a three-level Grievance Redressal mechanism is envisaged. A student can approach the upper level only if grievance is not addressed at the lower level.

Level 1: Department Level:

The Department cell chaired by the HOD, Department Coordinator, Faculty Advisor and Teacher in-charge as members.

Level 2: College level

A committee with the Principal as Chairman, College Coordinator, HOD of concerned Department and Department Coordinator as members.

Level 3: University Level

A Committee constituted by the Vice-Chancellor as Chairman, Pro-Vice-Chancellor, Convener - Syndicate Standing Committee on Students Discipline and Welfare, Chairman-Board of Examinations as members and the Controller of Examination as member-secretary.

The College Council shall nominate a Senior Teacher as coordinator of internal evaluations. This coordinator shall make arrangements for giving awareness of the internal evaluation components to students immediately after commencement of first semester

The internal evaluation marks/grades in the prescribed format should reach the University before the 4th week of October and March in every academic year.

11.7 EXTERNAL EXAMINATION

The external examination of all semesters shall be conducted by the University at the end of each semester.

- Students having a minimum of 75% average attendance for all the courses only can register for the examination. Condonation of shortage of attendance to a maximum of 10 days in a semester subject to a maximum of 2 times during the whole period of the programme may be granted by the University on valid grounds. This condonation shall not be counted for internal assessment. Benefit of attendance may be granted to students attending University/College union/Co-curricular activities by treating them as present for the days of absence, on production of participation/attendance certificates, within one week, from competent authorities and endorsed by the Head of the institution. This is limited to a maximum of 10 days per semester and this benefit shall be considered for internal assessment also. Those students who are not eligible even with condonation of shortage of attendance shall repeat the **semester** along with the next batch after obtaining readmission.

- Benefit of attendance may be granted to students attending University/College union/Co-curricular activities by treating them as present for the days of absence, on production of participation/attendance certificates, within one week, from competent authorities and endorsed by the Head of the institution. This is limited to a maximum of 10 days per semester and this benefit shall be considered for internal assessment also.

- Those students who are not eligible even with condonation of shortage of attendance shall repeat the course along with the next batch.
- There will be no supplementary exams. For reappearance/ improvement, the students can appear along with the next batch.
- Student who registers his/her name for the external exam for a semester will be eligible for promotion to the next semester.
- A student who has completed the entire curriculum requirement, but could not register for the Semester examination can register notionally, for getting eligibility for promotion to the next semester.
- A candidate who has not secured minimum marks/credits in internal examinations can re-do the same registering along with the University examination for the same semester, subsequently.

10. PATTERN OF QUESTIONS

Questions shall be set to assess knowledge acquired, standard and application of knowledge, application of knowledge in new situations, critical evaluation of knowledge and the ability to synthesize knowledge. The question setter shall ensure that questions covering all skills are set. She/he shall also submit a detailed scheme of evaluation along with the question paper. A question paper shall be a judicious mix of short answer type, short essay type /problem solving type and long essay type questions.

12.1 Pattern of questions for External examination – Theory paper

Question Type	Total no. of questions	Number of questions to be answered	Marks of each question	Total marks
Very short answer type	12	10	2	20
Short answer (Not to exceed 60 words)	9	6	5	30
Long essay	4	2	15	30
TOTAL	25	18		80

12.2 Pattern of questions for external examination – AOC

Question Type	Total no. of questions	Number of questions to be answered	Marks of each question	Total marks
Theory Assessment- Short Answer Type	8	5	4	20
Skill Assessment- Practical	1	1	60	60
TOTAL	9	6		80

12.3 Mark division for external AOC/ LAB examination

Record	Theory/ Procedure/ Design	Activity/ Neatness	Result	Viva	Total
10	10	20	10	10	60

11. RANK CERTIFICATE

The University publishes rank list of top 10 candidates for each programme after the publication of 6th semester results. Rank certificate shall be issued to candidates who secure positions from 1st to 3rd in the rank list. Candidates who secure positions from fourth to tenth in the rank list shall be issued position certificate indicating their position in the rank list. Candidates shall be ranked in the order of merit based on the CGPA scored by them. Grace marks awarded to the students should not be counted fixing the rank/position. Rank certificate and position certificate shall be signed by the Controller of Examinations.

12. Mark cum Grade Card

The University shall issue to the students grade/marks card (by online) on completion of each semester, which shall contain the following information:

- Name of University
- Name of the College
- Title & Model of the B. VOC Programme

- Semester concerned
- Name and Register Number of student
- Code, Title, Credits and Max. Marks (Int, Ext & Total)of each course opted in the semester
- Internal marks, External marks, total marks, Grade, Grade point (G) and Credit point in each course in the semester
- Institutional average of the Internal Exam and University Average of the External Exam in each course.
- The total credits, total marks (Max & Awarded) and total credit points in the semester (corrected to two decimal places)
- Semester Credit Point Average (SCPA) and corresponding Grade
- Cumulative Credit Point Average (CCPA)

The final Grade/mark Card issued at the end of the final semester shall contain the details of all courses taken during the entire programme and shall include the final grade/marks scored by the candidate from 1st to 5th semester, and overall grade/marks for the total programme.

13. READMISSION

Readmission will be allowed as per the prevailing rules and regulations of the university. There shall be **3 level monitoring** committees for the successful conduct of the scheme. They are:

1. Department Level Monitoring Committee (DLMC),comprising HOD and two senior-most teachers as members.
2. College Level Monitoring Committee (CLMC),comprising Principal, Dept. – Co- Ordinator and A.O/Superintendent as members.
3. University Level Monitoring Committee (ULMC),headed by the Vice – Chancellor and Pro–Vice – Chancellor ,Convenors of Syndicate subcommittees on Examination, Academic Affairs and Staff and Registrar as members and the Controller of Examinations as member-secretary.

16. TRANSITORY PROVISION

Notwithstanding anything contained in these regulations, the Vice Chancellor shall, for a period of one year from the date of coming into force of these regulations shall be applied to any programme with such modifications as may be necessary.

PROGRAMME STRUCTURE

Semester - I

SI. No.	Course Code	Title	GC/SC	Hrs/Week	Credits
1	BOCG101	Listening and speaking skills in English	GC	4	4
2	BOCG102	Information Technology for business(AOC)	GC	3	4
3	PBOC103	Word Processing	SC	4	6
4	ATTC104	Financial services	GC	5	4
5	ATTC105	Financial Management	SC	4	6
6	TBOC106	Fundamentals of Accounting	SC	5	6

Semester - II

SI. No.	Course Code	Title	GC/SC	Hrs/Week	Credits
1	BOCG201	Writing and presentation skills in English	GC	4	4
2	PBOC202	Data Processing through MS Excel	SC	6	6
3	ATTCT203	Capital Market	GC	4	4
4	ATTC204	Business Laws	GC	5	4
5	ATTC205	Banking and Insurance	SC	6	6
6	ATTC206	Internship I	SC		6

Semester - III

SI. No.	Course Code	Title	GC/SC	Hrs/Week	Credits
1	BOCG301	Principles of Management	GC	4	4
2	ATTC302	Business Communication and MIS	GC	4	4
3	ATTC303	Income Tax-I	GC	4	4
4	ATTC304	GST-I	SC	5	6
5	ATTC305	Financial Accounting-I	SC	5	6
6	ATTC306	Practical Accounting Through Tally (AOC)	SC	3	6

Semester – IV

Sl.No.	Course Code	Title	GC/SC	Hrs/Week	Credits
1	BOCG401	Soft skills and personality Development	GC	4	4
2	ATTC402	Financial Accounting- II	SC	5	6
3	ATTC403	Business Statistics	GC	6	4
4	ATTC404	GST-II	SC	5	6
5	ATTC405	Income Tax-II	GC	5	4
6	ATTC406	Internship-II	SC	-	6

Semester - V

Sl.No.	Course Code	Title	GC/SC	Hrs/Week	Credits
1	BOCG501	Environmental Studies	GC	4	4
2	ATTC502	Research Methodology	GC	5	4
3	ATTC503	Management Accounting	SC	5	6
4	ATTC504	Corporate Accounting- I	SC	6	6
5	ATTC505	Cost Accounting - I	GC	5	4
6	ATTC506	Project Work	SC	-	6

Semester - VI

Sl.No.	Course Code	Title	GC/SC	Hrs/Week	Credits
1	BOCG601	Entrepreneurship Development	GC	4	4
2	ATTC602	Income Tax III- Assessment and Planning	GC	5	4
3	ATTC603	Corporate Accounting-II	SC	6	6
4	ATTC604	Cost Accounting-II	GC	5	4
5	ATTC605	Auditing	SC	5	6
6	ATTC606	Internship-III	SC	-	6

*GC – General Component

*SC – Skill Component

*AOC-Activity Oriented Classes

Total Credit for Skill Component- 108 and General Component- 72

B.VOC. ACCOUNTING AND TAXATION

Detailed Syllabus

SEMESTER – I

BOCG101- LISTENING AND SPEAKING SKILLS IN ENGLISH

MODULE – I

Speech Sounds: Phonemic symbols – Vowels – Consonants – Syllables – Word stress – Stress in polysyllabic words – Stress in words used as different parts of speech – Sentence stress – Weak forms and strong forms – Intonation

Sample activities:

- 1- Practice reading aloud. Use a variety of texts including short stories, advertisement matter, brochures, etc
- 2- Read out a passage and ask the students to identify the stressed and unstressed syllables. 3-

MODULE – II

Basic Grammar: Articles - Nouns and prepositions - Subject-verb agreement - Phrasal verbs - Modals - Tenses - Conditionals – Prefixes and suffixes – Prepositions -Adverbs – Relative pronouns - Passives - Conjunctions - Embedded questions - Punctuation –Abbreviations- concord- collocations- phrasal verbs- idiomatic phrases

Sample activities:

- 1- Ask students to write a story/report/brochure, paying attention to the grammar.

MODULE – III

Listening: Active listening – Barriers to listening – Listening and note taking – Listening to announcements – Listening to news on the radio and television.

Sample activities:

- 1- Information gap activities (e.g. listen to a song and fill in the blanks in the lyrics given on a sheet)
- 2- Listen to BBC news/ a play (without visuals) and ask the students to report what they heard.

MODULE– IV

Speaking- Fluency and pace of delivery – Art of small talk – Participating in conversations – Making a short formal speech – Describing people, place, events and things – Group discussion skills, interview skills and telephone skills.

Sample activities:

- 1- Conduct group discussion on issues on contemporary relevance.
- 2- Ask students to go around the campus and talk to people in the canteen, labs, other departments etc. and make new acquaintances.
- 3- Conduct mock interviews in class.
- 4- Record real telephone conversations between students and ask them to listen to the recordings and make the corrections, if any are required.

MODULE – V

Reading: Theory and Practice – Scanning – Surveying a textbook using an index – reading with a purpose – Making predictions – Understanding text structure – Locating main points – Making inferences – Reading graphics – Reading critically – Reading for research.

Books for Reference:

- 1- V.Sasikumar, P KiranmaiDutt and GeethaRajeevan, *.Communication Skills in English*.Cambridge University Press and Mahatma Gandhi University.
- 2- Marilyn Anderson, Pramod K Nayar and Madhucchandra Sen. *Critical Thinking, Academic Writing and Presentation Skills*. Pearson Education and Mahatma Gandhi University.

For Further Activities

1. *A Course in Listening and Speaking I & II*, Sasikumar, V.,KiranmaiDutt and Geetha Rajeevan, New Delhi: CUP, 2007
2. *Study Listening: A Course in Listening to Lectures and Note-taking* Tony Lynch New Delhi: CUP,2007.
3. *Study Speaking: A Course in Spoken English for Academic Purposes*. Anderson, Kenneth, Joan New Delhi: OUP, 2008

Module – I

Introduction to Information Technology: Information and Communication Technology (ICT), Information systems E-World - Computer Architecture: Input Hardware - Processing & Memory Hardware, Storage Hardware, Output Hardware, Communication Hardware - Concept of operating system - Understanding your computer customization configuring screen, mouse, printer.

Module – II

Word Processing Package: Introduction - Features - Word User Interface Elements; Creating new Documents; Basic Editing, Saving a Document; Printing a Document; Print Preview, Page Orientation
- Viewing Documents; Setting tabs - Page Margins; Indents; Ruler, Formatting Techniques; Font Formatting, Paragraph Formatting; Page Setup; Headers & Footers; Bullets and Numbered List; Borders and Shading; Find and Replace; Page Break & Page Numbers; Mail Merging-Spelling and Grammar Checking; Tables; Formatting Tables;

Module – III

Spreadsheet Package: Introduction, Excel User Interface, Working with cell and cell addresses, Selecting a Range, Moving, Cutting, Copying with Paste, Inserting and Deleting cells, Freezing cells, Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet. Cell Formatting Options, Formatting fonts, Aligning, Wrapping and Rotating text, Using Borders, Boxes and Colors, Centering a heading, Changing row/column height/width, Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell. Using print Preview, Margin and Orientation, Centering a Worksheet, Using header and footer.

Module – IV

Advanced Features of Spreadsheet Package: All Functions in Excel, Using Logical Functions, Statistical functions, Mathematical etc. Elements of Excel Charts, Categories, Create a Chart, Choosing chart type, Edit chart axis - Titles, Labels, Data series and legend, Adding a text box, Rotate text in a chart, Saving a chart.

Module – V

Presentation Package: Ms-PowerPoint: Advantages of Presentation Screen layout creating presentation inserting slides adding sounds & videos-formatting

slides -slide layout views in presentation -slide transition Custom animation
Managing slide shows - using pen Setting slide intervals.

For further activities

- Students can take any raw data and work on it using graphs and present it in PPT.
- Type and align a word document having 10 to 15 pages with matter , including page numbers, headers, footers, tables, graphs, pictures etc.
- Create a small poster using PageMaker
- Create a Brochure using PageMaker
- Prepare Pay rolls in Excel
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Books for Reference:

1. Gini, Courter & Annette Marquis, *Ms-Office 2013*, *BPB Publications*
2. Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck, *Special Edition Ms Excel 2013*, *Prentice Hall India Pvt. Ltd.*
3. Atman Rebecca & Atman Rich, *Mastering PageMaker*, *BPB Publications*
4. *Building a Foundation with Microsoft Office 2013*

PBOC103 - WORD PROCESSING

OBJECTIVE - This course will provide you a specialized skill which will enable you to meet the current and future needs of the business world.

Module -I

MS Word -Basics of Word Processing. Text selection, Opening, Creating, saving Documents, Cursor control, using interface (menu, tool bars), Editing Text (copy, delete, move, etc.). Finding and Replacing text, Spell check feature, Grammar facility, auto text, etc.

Module-II

(Skills only-Typing speed of lower level is the standard to be attained after the semester)

Type setting – English. Home Keys and Basic Drills. Left Hand asdf and fdsa skills. Right hand jkl; and ;lkj skills. Both Hands , drills. Words, Phrases and

more Vowels. Left hand, write hand and both hands. Two key letters and more word practice. Using third finger. Bottom row keys. draw from top to bottom, bottom to top, simple sentences, Punctuation, etc Common letter combinations. Use of Tab keys and Shift keys (Right and left). Left hand letters and Right shift keys, Right hand letters and left shift key. Comma, exclamation, full stop, Punctuation, etc. Right hand only words, left hand only words, words with alternate hands letters, upper character practice, sentence practice. Timed typing tests. Free typing tests. Ten word tests, Twenty word tests, twenty five word tests, up to sixty word tests. Key Board short keys. Alt+F4, Ctrl+w, Ctrl+F2, Esc, Home, End, Ctrl+Home, Ctrl+End, Function Keys, etc.

Module -III

Page formatting. paper/page size, Margins and page setup, Headers and Footers, Formatting, Find and replacement, Inserting/ drawing columns and tables, Inserting pictures and clip arts, alignments, double column layout, page orientation, page numbering, bullets and numbers, page borders, paragraph formatting, Tabs using the ruler, format, printing.

Module -IV

Graphics and charts, Tables, Creating specific documents, Converting, insertion of end notes and foot notes, insertion of Bibliography, making comments.

Module -V

Saving and printing, File management, Accessibility, Security and privacy, Working in a different language, conversion to pdf, Tracking changes and comments, Add-ins, Macros.

Books for Reference:

Microsoft Office 2010, Bittu Kumar, V&S Publishers
Dynamic Memory MS Word 2010, Davinder Singh
Minhas, Diamond Books
Word Processing through MS Word, ABPL
Publications

ATTC104-FINANCIAL SERVICES

Objectives: To provide the students with an overall idea of financial services available in the country and to create an understanding about recent trends in financial services sector.

MODULE I

Introduction to Financial Services – Meaning – Types- Fund Based Financial Services- Fee Based Financial Services- Introduction to Merchant Banking Services in India- Role and Functions of Merchant Bankers

MODULE II

Venture Capital - Features and Types of Venture Capital- various Stages of Venture Capital Financing- Factors affecting investment decision- Investment nurturing- Venture capital Exit strategies- Venture Capital Firms in India

MODULE III

Leasing and Factoring– Leasing- Essentials –Types- Operating and Financial Lease- Sale and Lease back- Other classifications- Advantages and Limitations of Leasing—Leasing Vs Hire purchase- Factoring-Parties involved- Process of Factoring- Functions of a Factor- Different Forms of Factoring Services- Factoring Vs. Bill Discounting – Forfaiting- Mechanism of Forfaiting- Factoring Vs. Forfaiting

MODULE IV

Credit Rating –Meaning, types of Credit Rating- Need for credit rating-Factors affecting credit rating- Advantages and Limitations of Credit rating- Rating process and methodology Credit Rating Agencies inIndia.

MODULE V

Securitisation - Securitisation of Debt- Parties involved- Steps of securitisation - Types of securitisation- Advantages- Limitations – SARFAESI Act 2002- Background-Purpose of the Act- Main provisions

Further activities

- Students can collect newspaper cutting and articles regarding credit rating , venture capital and recent developments in financial services sector in India and do a group discussion and the leader can sum up for the class.

Books for references

1. Bhole, L.M., Financial Institutions and Markets: Structure, Growth and Innovations Tata Mc- Grow Hill. New Delhi:
2. Gupta, N. K., Financial Markets, Institutions and Services, Ane Books Pvt. Ltd. New Delhi
3. Khan, M. Y., Financial Services - Tata McGraw Hill New Delhi.
4. Siddaiah, T., Financial Services Pearson Education New Delhi.
5. VA Avadhani, Financial Services in India, Himalaya Publishing House, Mumbai
6. Yogesh, M., Investment Management, PHI Learning Pvt. Ltd. New Delhi:
7. Shashi K Gupta and Nisha Agarwal- Financial Services- Kalyani Publishers

ATTC105- FINANCIAL MANAGEMENT

OBJECTIVES: The purpose of the course is to offer the students relevant, systematic, efficient and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems.

Module I

Introduction-Meaning of Finance – Financial Management-Importance - Scope – Objectives – Profit Maximization – Wealth Maximization – Finance Function -Role of Finance Manager- Financial Management and other Disciplines- Concept of Time value of money- Discounting and compounding(15 Hours)

Module II

Sources of Finance and Cost of Capital– Equity – Debt – Preference- Retained earnings- Cost of Capital-Concept- Importance- Measurement of Specific Costs– Cost of Debt – Cost of Preference Capital– Cost of Equity – Cost of Retained Earnings –

Module III

Financing Decisions- Capitalisation – Meaning and importance- Under capitalization and over capitalization- Capital Structure-Meaning of Capital Structure –Optimum Capital Structure- Factors Determining Capital Structure- Leverage Meaning-Types- Operating Leverage- Meaning and Computation -Financial Leverage- Meaning and Computation- Composite Leverage- Meaning and Computation- Financial Risk and Business Risk.

(Capital Structure theories excluded)

Investment Decision- Capital Budgeting – Meaning- Importance- Determination of Cash Flows –

Evaluation Methods –Traditional Techniques- Pay Back Period – ARR –Discounted Cash flow

techniques- NPV –IRR – Profitability Index – Discounted PBP- Interpretation of Results.

Module IV

Dividend Decisions- Dividend- Meaning- Types- Dividend policies - Factors affecting dividend and dividend policy-Dividend payout and retention- Bonus shares- Stock Split- Reverse split - (Dividend theories excluded)

Module V

Management of Working Capital - Meaning–Definition – Importance-Types of working capital- Gross

Working Capital- Net Working Capital- Factors Determining Working Capital– Estimation of Working

Capital Requirements- Methods- (Detailed study of each component not expected)

Further activities

- **Conduct a webinar on financial planning and decision making.**
- **Compare the dividend policies of companies**

Books for references

i. Pandey, I. M., Financial Management, Vikas publishing House Pvt. Ltd.New Delhi.

ii. Khan, M.Y. & Jain, P.K., Financial Management, McGraw Hill (India) Private limited; New Delhi.

iii. Rustagi, R. P., Financial Management, Theory, concepts and Problems, Galgotia Publishing Company, New Delhi.

iv. Prasanna Chandra, Financial Management, Tata McGraw Hill publishing company limited, New Delhi.

v. OP Agarwal, Financial Management, Himalaya Publishing House, Mumbai

vi. Raman B S, Financial Management- United Publishers

vii. Srivastava, T. M., Financial Management, Principles and Problems, Pragatiprakashan, Meerut.

TBOC106-FUNDAMENTALS OF ACCOUNTING

Objective-

To familiarize the students with the basic accounting principles and practices in business.

MODULE-I

Accounting – Introduction- meaning- Book keeping and Accounting – Objectives of Accounting - Accounting Principles- Concepts and Conventions- Double Entry System- Books of Accounts- Accounting Equation- Golden Rule of Accounting

MODULE-II

Journal- Meaning – Journalising- Journal Entry- Simple and Compound Entries- opening Entry.

MODULE-III

Ledger - Form of an Account -Posting - Balancing of Accounts- Subdivision of Journals- Purchase book- Sales Book - Cash book (simple, triple column)-Petty Cash book

MODULE-IV

Trial Balance - Meaning - Objects-Preparation-

MODULE-V

Final Accounts-Trading and Profit and Loss Account- Balance Sheet (without adjustments).

Further activities

- **Students can go to nearby comfortable shops and learn about their ways of book keeping.**

Books for references

1. R L Gupta and M Radhaswamy - Advanced Accountancy-.Sultan Chand Publishers
2. P C Tulsian. Advanced Accountancy- S Chand Publications3. S Kr. Paul- Fundamentals of Accounting - New Central Agency
4. M.C.Shukla and T.S.Grewal- Advanced Accounting, S Chand Publication
5. Jain and Narang- Fundamentals of Accounting, Kalyani Publishers
6. B S Raman – Financial Accounting- United Publishers

SEMESTER – II

BOCG201- WRITING AND PRESENTATION SKILLS IN ENGLISH

Objectives:

To make the students aware of the fundamental concepts of critical reasoning and to enable them to read and respond critically, drawing conclusions, generalizing, differentiating fact from opinion and creating their own arguments. To assist the students in developing appropriate and impressive writing styles for various contexts. To help students rectify structural imperfections and to edit what they have written. To equip students for making academic presentations effectively and impressively.

MODULE – I

Letter Writing: Letters - letters to the editor - resume and covering letters -parts and layout of business letters-business enquiry letters offers, quotation-orders and execution-grievances and redressal-sales letters-follow-up letters-status enquiry-collection letters-preparation of power of attorney for partnership- job application letters-resume-CV-reference and recommendation letters-employment letters.

MODULE - II

Other types of Academic and business Communication(written):Seminar papers- project reports - notices - filling application forms - minutes, agenda-reports-essays.

MODULE – III

Presentation Skills: Soft skills for academic presentations - effective communication skills – structuring the presentation - choosing appropriate medium – flip charts – OHP – Power Point presentation – clarity and brevity - interaction and persuasion.

*Compulsory activity: PowerPoint presentations to be conducted by each student in class

MODULE IV

Non-verbal communication-Body language-Kinesics, - Proxemics- Para

language- Channels - Barriers
-Principles of effective communication

MODULE V

Online writing and Netiquette- Writing e-mails- use of language – writing for blogs – social media etiquette- professional networking online (LinkedIn, E-factor etc.)

Compulsory activity: Each student should create a blog and/or profile in LinkedIn.

Books for reference:

Marilyn Anderson, Pramod K Nayar and Madhucchandra Sen.

Critical Thinking, Academic Writing and Presentation Skills.

Pearson Education and Mahatma Gandhi University.

Antony Thomas, Business Communication and MIS,
Pratibha Publications. Bhatia R.C. Business
Communication

Salini Agarwal Essential communication skill.

Reddy P.N, and Apopannia, Essentials of Business communication.

Sharma R.C, KRISHNA Mohan, Business Communication
and Report writing Leod,M.C., Management Information
system

PBOC202 - DATA PROCESSING THROUGH MS EXCEL

Objective(s):

To familiarize with the Microsoft Excel and to equip with the knowledge on the advanced formulas in a comprehensive manner. Further, to explore the characteristics of advanced Excel and VBA. This paper is skill based and is advised to be imparted through Workshops in the computer lab.

Module-I

Introduction to MS Excel: Interface, Tabs and Ribbons, Document Windows, Office Button and Save, Entering Data, Fonts, Fills, and Alignment, Cut, Copy, and Paste, Paste Special, Undo and Redo, Moving, Finding, and Replacing a Value, Cell Styles, Comments. Formatting Numbers-Currency Format, Format Painter, Formatting Dates, Custom and Special Formats. Managing Worksheets-Naming and Moving Worksheets, Copying Worksheets, Adding, Deleting and Hiding Worksheets, Grouping Worksheets, Moving, Copying, Deleting and Hiding Grouped Worksheets. Modifying Rows and Columns- Inserting and Deleting Columns and Rows, Inserting & Deleting Cells, Inserting Multiple Columns & Rows, Modifying Cell Width and Height, Hiding and Un-hiding Rows and Columns.

Module-II

Understanding Formulas: Introduction, Using Operations, Creating Formulas, AutoSum, Common Formulas, Searching for Formulas, Copying Formulas, Using Relative and Absolute References.

Changing Views - Workbook Views, Show/Hide, Zoom Features, Freeze Panes, Split Windows, Viewing Multiple Windows, Minimize The Ribbon, Worksheet Backgrounds, Watermarks, AutoFill a Series, AutoFill Non-Adjacent Cells, AutoFill on Multiple Sheets, Creating Custom Lists, Series Formatting. Conditional Formatting - Highlight Cells Rules, Top/Bottom Rules, Data Bars, Color Scales, Custom Formatting Rule. Tables - Insert a Table and Style Options, Add Rows and Columns, Perform a Function in a Table, Summarize With Pivot Table.

Module-III

Data Tools: Data Validation, Drop-Down Lists, Removing Duplicates, Text To Columns, Goal Seek, Scenario Manager. Referencing Formulas- Multiple Sheet References, Consolidating Data

- With or Without Links, Trace the Precedents and Dependents, Using the Watch Window. Ranges and Dates- Cell Names, Named Ranges, Formulas with Cell Names, Date Formulas. Lookups – VLOOKUP, VLOOKUP Exact Match, HLOOKUP, HLOOKUP Exact Match. Conditional Logic - IF Statement, Nested IF, AND, OR, NOT, IFERROR, SUMIF, AVERAGEIF, COUNTIF & COUNTIFS, SUMIFS, AVERAGEIFS. Text Formulas - Case Formulas, Fix Number Fields, Trim Spaces, Substitute Text.

Module-IV

Introduction to Charts: Chart Types, Instant Chart, Update Chart, Column Chart, Picture Fill, Adjust Chart Size, Line Chart, Scatter Chart. Formatting Charts - Chart Styles, Chart Layouts, Add Labels, Axis Options, Chart Title, Legends, Data Labels. Adding Graphics - Insert Pictures, Modifying Pictures, Insert Shapes, Insert SmartArt, Apply Themes, Arrange. Outline, Sort, Filter, and Subtotal - Group and Ungroup, Sort Data, Sort Multiple Levels, Filter Data, Advanced Filter, Conditional Sorting and Filtering, Sorting with Custom Lists, Subtotal. PivotTables - Creating PivotTables, Choosing Fields, PivotTable Layout, Filtering PivotTables, Modifying PivotTable Data, Pivot Charts.

Module-V

Protecting Data: Workbook Passwords, Protecting Workbooks, Unlocking Cells. Collaboration - Document Properties, Inserting Hyperlinks, Sharing a Workbook, Track Changes, Accept/Reject Changes, Mark as Final. Printing - Page Orientation, Page Breaks, Print Area, Margins, Print Titles, Headers and Footers, Scaling, Sheet Options. Saving a Workbook - Save As Previous Version, Auto Recover Save Options, Templates, Save As PDF, use of add-in, Save As Web Page, Macro-Enabled Workbook. Macros - Macro Security, Recording a Macro, Assign a Macro to a Button or Shape, Run a Macro upon Opening a Workbook, How to Inspect and Modify a Macro, Clubbing VBA with MS Excel, Excel Forms using VBA- Creation of Database.

Further activities

- **Students can do a presentation using data tools and charts and practice what they have learnt.**
- Conditional Cell Formatting
- Analysis and presentation of data using charts in Excel
- Usage of Functions in Excel

BOOKS FOR REFERENCE:

1. Excel 2010 All-in-One for Dummies" by Greg Harvey
2. The Mr. Excel Library Series" by Bill Jelen
3. Slaying Excel Dragons: A beginner"s guide to conquering Excel"s frustrations and making Excel fun" by Mike Girvin and Bill Jelen
4. Excel Charts, by John Walkenbach
5. Quick Start Guide from Beginner to Expert, by William Fischer
6. Data Processing through MS Excel, ABPL Publications

ATTC203 - CAPITAL MARKET

OBJECTIVE - The objective of the course is to inform the students of the course about the basic characteristics and the functions of the capital market

Modules 1

The Indian financial system-Components- Financial market- Classification -Capital market and money market-Money market instruments.

Modules II

Primary market- Methods of floating new issue-IPO-FPO-Public issue-bonus issue-Right issue- Private placement-Book building-ESOP-Intermediaries in the new issue market-Registrars to the issue-brokers to the issue-Bankers to the issue-Underwriters. Collection of prospectus from SE/SEBI websites.

Modules III

Secondary market- Stock Exchanges in India- Classification Members in BSE and NSE- Depository system-NSDL, CDSL, Stock market indices.

Modules IV

Commodity Markets. SE and Commodity Market. The Multi Commodity Exchange of India Limited (MCX), Products,

Modules V

De-mat Account, Opening of de-mat account, ASBA (Application Supported by Blocked Amount), Trading Account, Operation, (Practical)

Further activities

- 1.Seminars/Webinars relating to online trading ,
2. Opening of demat account and acquaintance with stock market operations, stock broking etc
3. Observing movements of stock prices, commodity prices, indices etc and

prepare reports

BOOKS FOR REFERENCES

1. Gupta N.K and Monica Chopra : Financial Markets Institutions and services
2. Yogesh Maheswary : Investment Management
3. Kevin. S : Security Analysis and Portfolio Management
4. Preethi Singh : Dynamics of Indian Financial System
5. Capital Market Operations, ABPL Publications
6. <https://www.sebi.gov.in>
7. <https://www.bseindia.com>
8. <https://www.nseindia.com>
9. <https://www.mcxindia.com>

ATTC204 - BUSINESS LAWS

Module-I

The Indian Contract Act, Law of Contracts, Nature of Contract, essential elements, Performance, Offer and Acceptance, Consideration, Capacity of parties- Minors-Persons of unsound mind, Persons disqualified by law- Free Consent, Legality of object and consideration, Performance of contract, Discharge of contract, Breach of contract, remedies for breach of contract- -Quasi contract- E Contract.

Module II

Special Contract I-Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and Duties of Pawner and Pawnee

Module III

Special Contract II- Indemnity and Guarantee- Indemnity - Meaning and Definition - Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety.

Module IV

Special Contract III- Law of Agency - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents- Relationship

Module V

Sale of Goods Act, 1930 -Essentials of Contract of Sale Goods - Classification of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right Against Seller - Auction Sale.

Suggested Readings

1. Aswathappa, K., Business Laws, Himalaya Publishing House, Bengaluru.
2. Kapoor,N.D., Business Laws, Sultan Chand publications New Delhi.
3. Sharma,S.C., Business Law, International Publishers,Bengaluru

4. Tulsian, Business Law, McGraw-Hill Education Mumbai.
5. Indian Contract Act No. IX, 1972 6. Indian Sale of Goods Act, 1930

ATTC205- BANKING AND INSURANCE

Objective: To familiarize the students with the basic concepts and practice of banking and the principles of Insurance

Module I

Introduction to Banking- Origin and Evolution of Banks - Meaning and Definition-Classification of

Banks – Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme.

Module II

Innovations and Reforms in Banking – E-banking – ATM – CDM - telephone/ Mobile Banking –ECS – EFT – NEFT – RTGS – SWIFT - CORE Banking - Cheque Truncation System - Credit and Debit Cards – CIBIL – KYC - Banking Sector Reforms-Prudential Norms- Capital Adequacy Norms - NPA – NBA -Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion - PMJDY.

Module III

Banker and Customer- Meaning and Definition- Relationship- General and Special- Different Types of Accounts- Cheque- dishonour of cheque – payment in due course – Crossing - Endorsement.

Module IV

Insurance - Introduction- Concept of Risk- Insurance - Need and Importance - Principles of Insurance contract Insurance Industry in India- IRDA - Insurance Sector Reforms – Bancassurance.

Module V

Types of insurance - Life Insurance– Features - Classification of Policies - Policy Conditions -

Application and Acceptance- Assignments - Nomination - -Surrender- Foreclosure- Marine Insurance –Features- Policy Conditions - Clauses - Fire Insurance- Motor vehicle insurance - Health Insurance- Burglary insurance- personal accident insurance- Re-Insurance- Group insurance.

Further activities

1. Visit a nearby bank and open an account.
2. Try mobile banking transactions and online payments.
3. Role plays- Operations in a bank

Suggested Readings

1. Shekhar, K.C, Banking Theory and Practice, Vikas Publishing House, New

Delhi

2. Maheswari, S.N., Banking Law and Practice, Kalyani Publishers, New Delhi
3. Sundharam, Varshney, Banking Theory Law & Practice, Sulthan Chand & Sons, New Delhi.
4. Agarwal, O.P., Banking and Insurance, Himalya Publishing House, Mumbai
5. Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons, New Delhi
6. Agarwal, O.P., Banking and Insurance, Himalya Publishing House, Mumbai
7. Tripathi, Nalini & Prabil Pal., Insurance: Theory and Practice, PHI Pvt Ltd, New Delhi
8. Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House, Mumbai
9. Mishra, M.N., Principles and Practices of Insurance, S. Chand and Sons, New Delhi

ATTC206 -INTERNSHIP – I

After the completion of the Second semester, students will have to undergo a minimum of two Weeks internship programme in a supermarket, small offices and online intern programmes or Business organisations where they will familiarise themselves with the working of the business environment as they have completed their basic computer and business level.

Students can choose a business organisation in India or abroad for their internship. College will provide a certificate to prove their identity. A member of the faculty will supervise the student during their internship. The organization concerned shall prepare feedback report along with attendance sheet and submit it to college. The student shall submit immediately on return, a document showing details of daily work done. At the end of the internship, students should prepare a comprehensive report. The report and the specimens of the work done by the student should be attested by the organization. Student should also produce a certificate of internship from the organization. The report should be neatly typed in A4 size paper and in bound form having not less than 25 pages. A copy of the report has to be submitted to the Department before the commencement of the third semester classes. The department

will be conducting an open- viva – voce for each student to evaluate the practical skill acquired by them from the training. The evaluation shall be based on the feedback report received from the organization also.

The Evaluation shall be 20 marks for Internal and 80 marks for External . However, External Evaluation shall be done by the faculty of the department. It will be done along with end semester examinations, based on the Comprehensive Report

Evaluation of internal component will be :

Components of Internal Evaluation	Marks
Punctuality and attendance in Internship	5
Details of daily Work done	10
Skill Acquired and variety of work performed based on feedback from the organization	5
Total	20

The external evaluation to be done will be assessed as follows

Components of External Evaluation	Marks
Comprehensive Report	50
Viva	30
Total	80

While Evaluating the Comprehensive Report, presentation of the report – 10 marks, Content- 20 marks and learning outcomes- 20 marks

SEMESTER III
BOCG301 - PRINCIPLES OF MANAGEMENT

Objective-Understand the Basics of Management.

MODULE – I

Nature and Process of Management: Schools of Management Thought – Management Process School, Human Behavioural School, Decision Theory School, Systems Management School, Contingency School – Managerial Role – Basics of Global Management.

MODULE – II

Planning: Objectives – Types of plans - single use plan and repeated plan – MBO, MBE– strategic planning and formulation. Decision making - types and process of decision making – forecasting.

MODULE – III

Organising: Types of organisation - formal and informal, line and staff, functional – organisation structure and design – span of control, delegation and decentralisation of authority and responsibility – organisational culture and group dynamics.

MODULE – IV

Staffing: Importance- Selection, Recruitment and Training- Performance appraisal

MODULE – V

Motivation and Controlling: Motivation – meaning - need for motivation. Theories of motivation - Herzberg and McGregor. Leadership- importance – styles of leadership, Managerial Grid by Blake and Mouton, Leadership as a Continuum by Tannenbaum and Schmidt, Path Goal Approach by Robert House (in brief) Controlling - Concept, Significance, Methods of establishing control.

Further activities

- **Role plays and skit can be introduced asking students to take up roles of managers and best manager can be given some appreciation.**

BOOKS FOR REFERENCE:

- Richard Pettinger. Introduction to Management , Palgrave Macmillan, New York.
- Koontz and O'Donnel. Principles of Management ,Tata McGraw-Hill PublishingCo.Ltd. New Delhi.
- Terry G.R. Principles of Management, D.B.Taraporevala Sons & Co.Pvt.Ltd., Mumbai.
- Govindarajan.M and Natarajan S. Principles of Management, PHI, New Delhi.
- Meenakshi Gupta . Principles of Management, PHI, New Delhi.

ATTC302-BUSINESS COMMUNICATION & MIS

Objective-To understand the nuances of business communication

This course should be taught by providing group discussion and seminars.

MODULE- I Basis of communication

Meaning, importance & process, Need & objectives of communication, Essentials of Effective Communication , 7c's of communication- Classification of communication- Barriers of communication- How to overcome communication Barrier-Etiquette of communication

MODULE- II Effective listening and Speaking

Listening- Process of listening- Art of listening- Principles of listening- Requirements of effective listening- types of listening- Qualities of a good listener- Listening Vs Hearing

Speaking - Principles of effective oral communication- Various aspects of speaking- Techniques- Inter-personal communication -Group Discussions- Interviews- Types of Interview (**Practical exercises in communication**)

MODULE- III – Business and Office Correspondence

Business Letter Writing: - Need, Functions and kinds, Letters, Request Letters, Sales Letters, Complaints and adjustments, Departmental Communication: Meaning, Need and Types, Interview Letters, Promotion Letters, Resignation Letters, Newsletters, Circulars, Agenda, Notice, Office Memorandums, Office Orders, Trade Enquiries, Tenders, Quotations, Office Orders – Banking and insurance communications- Reports

MODULE-IV. Basic understanding of legal deeds and documents-

Deed- Document-Instrument- Preparation of partnership deed-power of attorney- lease deed-

Module V

Introduction to Management Information System-Definition-Need-Benefits-Functions-Objectives-Characteristics-Role of MIS-Relationship between decision making and MIS

Suggested Readings

1. Kaul, Asha: Business Communication: Prentice-Hall of India, Delhi
2. Bhatia R.C, Business Communication. Ane Books Private Ltd
3. Reddy P.N, and Appannia, Essentials of Business Communication.- Himalaya Publishing House
4. Shalini Agarwal Essential communication skill., Ane Books
5. Sharma R.C, Krishna Mohan, Business Correspondence and Report writing- Tata Mcgraw hills
6. C SV Moorthy- Management Information Systems- Himalaya Publishing House

ATTC 303-INCOME TAX –I

OBJECTIVE: To introduce practical aspects of tax planning as an important managerial decision-making process. Expose the participants to real life situations involving taxation and to equip them with techniques for taking tax-sensitive decisions.

Module I

Introduction - Brief History of Income Tax in India - Basic Concepts- Finance Act- Definition of Income- Gross Total Income- Total Income- Assessee- Assessment Year Average Rate of Tax - Maximum Marginal Rate- Previous Year - Accelerated Assessment -Person - Finance Act- Rates of Income Tax-Capital and Revenue

Module II

Residential Status- Incidence of Tax- Income Exempt from Tax- Heads of Income.

Module III

Income from Salary- Chargeability- Definition – Perquisites- Profit in lieu of Salary -Deductions from Salary- Provident Funds and Treatment - Computation of Income from Salary.

Module IV

Income from House Property - Basis of Charge - Deemed Ownership- Income from House Property Exempt from Tax- Annual Value and its Determination in Various Cases- Deductions Permissible- Unrealised Rent and Recovery of Unrealized Rent and Arrears of Rent- Computation of Income from House Property

Module V

Profit and Gains of Business or Profession - Chargeability - Deductions

Expressly Allowed - General Deductions - Depreciation - Expenses/Payments
Not Deductible - Expenses Allowed on Actual Payment Basis Only- Deemed
Profits U/S 41 - Computation of Profits and Gains of Business or Profession.

Further activities

- Preparation of Statements showing salary and break up

REFERENCE

- Singhania, Vinod, K., & Singhania Monica, Students Guide to Income Tax, Taxman Publication, New Delhi.
- Mehrotra, H.C., Goyal, S. P., Direct Taxes Law and Practice- Sahithya Bhawan Publications, Agra.
- Gaur, V.P, & Narang, D.B., Direct Taxes- Kalyani Publishers, New Delhi.
- Income Tax Act.

ATTC304 - GOODS AND SERVICE TAX (GST)- I

OBJECTIVE-to help students understand GST and application of key types of business taxes including the goods and services tax.

Module I

Introduction to GST: GST ACT- meaning- Definitions- Terms used in GST- place of supply-Time of supply-value of supply - Services included under GST- Goods Included under GST-Transactions in GST -exemptions from GST, Exemptions to Petroleum products, alcoholic drinks, Electricity, Slab rates- Effective dates, 101st Amendment of the Constitution of India by the Indian government.

Module II

Apply for GST Number- a) GST Registration & GST Number, 15-digit GST Identification Number (GSTIN), certificate of registration, b) Who needs to register for GST., Liability to pay tax, Inter-State Suppliers, Having multiple branches in multiple states, Casual Taxable Person,

Module III

Reverse Charge Mechanism, unregistered supplier under GST, Input Tax Credit, E-Commerce operators, supplying goods or service, Non- Resident Taxable Person, c) Documents Required for GST Registration- PAN, Aadhaar

Module IV

Return Filing- GST return - Purchases, sales, Output GST, Input tax credit, Requirements to file GST returns- GST compliant sales and purchase invoices. Who should file GST returns- two monthly returns and one annual return by regular business, GSTR-1, GSTR 3B, Separate returns filed by special cases - composition dealers. Types of GST returns & Due dates to file GST Returns. Late fees for not filing return on time- interest and late fee.E-filing- procedures for e-filing-documents to be attached for e-filing. Filing of NIL return.

Module V

GST Form creation: Types of GST returns & Due dates to file GST Returns:- GSTR-1, GSTR-2, GSTR-3, GSTR-9, GSTR-3B. Dealer opting for composition scheme:- GSTR-4, GSTR-9A

Rates of GST: Different Rates charged for GST- Type of Goods or Services and applicability of rates

BOOKS FOR REFERENCE:

1. Ganashyam Upadhyay (2017), Goods and service Tax, Asia Book house, Hyderabad
2. Vasisha chaudhary(2017),GST- A practical Approach, Taxmann New Delhi
3. ICAI(2018), Indirect Laws- GST Module I, ICAI publications, New delhi
4. Parag Joshi(2017), Tally-ERP9 with Tally, Vikas books, Pune
5. K S hariharan,(2017), A Brief Commentary on GST with law, Volume One and Two, Hariharan Associates, Kochi
6. Filing of GST Return, ABPL Publications.

ATTC305 - : FINANCIAL ACCOUNTING– I

OBJECTIVE: To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings

Module – I

Preparation of Financial Statements –Final Accounts of Sole Trader with adjustments- Adjusting entries - Closing Entries- Practical Problems with all Adjustments.

Module -II

Accounting of Incomplete Records - Single Entry System - Features -

Advantages - disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet.

Module - III

Royalty Accounts – Meaning – Minimum Rent – Short Working – Recovery– Journal Entries in the books of Lessor and Lessee – Preparation of Minimum Rent Account – Short Working Account –Royalty Account (Excluding Sublease)– Special Circumstances: Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts

Module - IV

Accounting for Consignment - Meaning – Important Terms – Journal Entries in the books of Consignor and Consignee – Preparation of Consignment Account – Consignee’s Account – Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock – Normal and Abnormal Loss.

Module – V

Farm Accounts- Meaning- Characteristics- Objectives and advantages- Recording of farm transactionsPreparation of farm account, crop account, dairy account, livestock account etc- Preparation of final accounts of farming activities.

Further activities

Students can educate farmers and small shop keepers in the preparation of final accounts

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company (Pvt.) Ltd, New Delhi.
4. Ashok, Sehgal, & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt.) Ltd, New Delhi.
5. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
6. Paul, S. K., & Chandrani, Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
7. Raman B S, Financial Accounting- United Publishers
8. The Chartered Accountant(Journal), Institute of Chartered Accountants of India, **New Delhi.**

SYLLABUS - TALLY WITH GST

Module I-

Introduction to Tally ERP 9 with GST

ModuleII

Creation of company

ModuleIII

Accounts Groups & Ledgers in Tally

Module IV Accounting Vouchers

Module V

Managing Inventory

Features in Tally ERP 9

- Introduction
- Closing Stock adjustments
- GST Accounting
- Final Accounts
- Bill by bill adjustment
- PRACTICAL PROBLEMS
 - Cost category & Centre Management
 - Based on Bank reconciliation statement
 - Preparation of Hospital Accounts
 - Based on accounts with Inventory
 - Accounts of Home Appliance Company
 - Godowns Management & Setting batch wise details of stock
 - Budget & Control.

SEMESTER – IV

BOCG401- SOFTSKILLS AND PERSONALITY DEVELOPMENT

Module – I

Personal Skills: Knowing oneself- confidence building- defining strengths- thinking creatively- personal values-time and stress management.

Module – II

Social Skills: Appropriate and contextual use of language- non-verbal communication-interpersonal skills- problem solving.

Module – III

Personality Development: Personal grooming and business etiquettes, corporate etiquette, social etiquette and telephone etiquette, role play and

body language.

Module – IV

Presentation skills: Group discussion- mock Group Discussion using video recording - public speaking.

Module – V

Professional skills: Organisational skills- team work- business and technical correspondence-job oriented skills-professional etiquettes.

ATTC402- FINANCIAL ACCOUNTING – II

OBJECTIVE: To acquaint the students with the preparation of books of accounts of various types of business activities and application of important accounting standards

Module I

Accounting for Hire Purchase – Meaning and Features of Hire Purchase System – Hire purchase Agreement – Hire purchase and Sale - Hire Purchase and Installment – Interest Calculation – Recording Transactions in the Books of both the Parties – Default and Repossession- Complete repossession- Partial repossession

Module II

Branch Accounts – Objectives- Features – Types – Accounting for Branches keeping full system of accounting – Debtors System – Stock and Debtors System – Independent Branches and Incorporation of Branch Accounts in the Books of H.O – Cash in Transit and Goods in Transit – Consolidated Balance Sheet.(accounting for foreign branches excluded)

Module III

Departmental Accounts – Meaning – Objectives – Advantages – Distinction between branch and

department- Accounting Procedure – Allocation of Expenses and Income- Inter Departmental Transfers – Provision for Unrealized Profits.

Module IV

Accounting for Dissolution of partnership firm- Dissolution of a firm-

Settlement of Accounts on dissolution- - Insolvency of a partner-Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital Method Maximum Possible Loss method

Module V

Accounting Standards- Importance- Accounting Standards Board- Applicability of Accounting

Standards – Brief learning of AS1, AS2, AS9, AS10 (Theory only)

Suggested Readings

1. Jain S.P & Narang K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi. 14
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company Pvt.Ltd, New Delhi.
4. Ashok Sehgal & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt) Ltd, New Delhi.
5. Paul, S. K., & Chandrani Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
6. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
7. Raman B S, Financial Accounting United Publishers
8. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

ATTC403-BUSINESS STATISTICS

OBJECTIVE • To provide basic knowledge of statistical techniques as are applicable to business.

- To enable the students to apply statistical techniques for quantification of data in business.

MODULE I:

Introduction

Business Statistics- Introduction-Meaning and Definition-Functions of Statistics-Importance of Statistics-limitations of Statistics-Distrust of Statistics

MODULE II:

Collection of data

Collection, classification and tabulation of statistical data. Pie diagrams. Graphic representation.

MODULE III:

Measures of central tendency and dispersion

Mean, Median and Mode. Measures of dispersion- standard deviation.-Coefficient of variation.

MODULE IV:

Correlation

Meaning, Karl Pearson's Correlation, Rank correlation, Computations. Uses- (Ungrouped data only)

MODULE V:

Regression Analysis :

Regression- Meaning- Features- Regression lines and co-efficients- Correlation VS Regression- Practical problems in regression (Ungrouped data only)

PRACTICAL WORK

Prepare tables for relevant data

Based on secondary data, preparation of various measures of central tendency and dispersion, correlation etc

REFERENCE

1. Gupta, S.P, Statistical Methods.
2. Gupta, C.B, Introduction to statistics.
3. Desai, S.S, Business Statistics,.
4. Gupta, S.C, Fundamentals of Statistics.
5. Elhance.D.N, Fundamentals of Statistics.
6. Business Statistics, L.R Potty.
7. B.M.Aggarwal, Business Mathematics and Statistics.

ATTC404 - GOODS AND SERVICE TAX (GST) - II

OBJECTIVE –To help students understand the law and application of key types of business taxes including the goods and services tax.

Module I

Input Output Claim- Calculation. Input tax Credit. Adjustments for CGST-SGST-UTGST- Rules for adjusting credits- Calculation of GST- Treatments for the calculation Input tax adjustment with the output tax collection- Reverse charge mechanism-composition Scheme.

Module II

Accounts to be maintained by GST dealers. Accounts to be maintained by GST dealers-Sales Ledgers- purchase ledgers- party ledgers-SGST ledgers- CGST ledgers- UTGST ledgers- IGST ledgers- Cess Ledgers – details of transactions in

the ledgers- appearance and creations of ledgers in the GST website- sales of service ledger or income ledgers- purchase of service ledgers or Expense ledgers

Module III

Voucher entry for GST transactions. Rules and details for the different entries in the voucher related to transactions of goods or services- TDS and TCS- TDS ledger creations and details to be displayed in the TDS ledgers- e way bill- Accounts to be maintained by GST dealers

Module IV

Assessment and Appeals- Types - Audit Inspection - Search - Seizure - Inspection of Goods in Movement – Power of Authorities - Demands And Recovery - Fraud and Suppression of Facts - Liabilities – Provisional Attachment. Appeals - Appellate Authorities - Powers - Procedure - Appeal to High Court - Supreme Court – Offences and Penalties. Assessment- Different types of Assessment- Returns- types of returns- Situations for penalty imposition- different amount and interest for penalty- penalty adjustment and payment in the portal

Module V

E-way bill preparation- E-way Bill and movement of goods, When and how to generate E-way Bill. Pre Requisites: Registration on E-Way Bill Portal, The Invoice/ Bill/ Challan, transport is by road, transport is by rail, air, or ship. Transporter ID, Transport document number, date on the document.

BOOKS FOR REFERENCE:

1. Ganashyam Upadhyay (2017), Goods and service Tax, Asia Book house, Hyderabad
2. Nitya Tax (2016) ,Basics of GST, Taxmann, New delhi
3. Vasisha chaudhary(2017),GST- A practical Approach, Taxmann New Delhi

ATTC405 - INCOME TAX –II

Module-I

Capital gains - Basis of charge - Capital assets - Kinds- Computation of Short term and Long term Capital Gains- Computation of Capital Gain in following Special Cases - Conversion of Capital Asset into Stock in Trade - Transfer of Capital Asset by a Partner to a Firm, AOP, BOI - Compensation on Compulsory Acquisition of Assets and also Enhanced Compensation - Right Share and Bonus Shares
-Converted Shares/Debentures - Capital Gains Exempt from Tax - Capital Gains Account Scheme - Computation of Income from Capital Gain.

Module-II

Income from Other Source- General and Specific Chargeability- Kinds of Securities and Grossing up of Interest- Bond Washing Transaction- Deductions Allowed - Deduction Not permitted- computation of Income under the head Income from Other Source.

Module-III

Clubbing of Income - Aggregation of Incomes- Set off and Carry forward of Losses - Order of Set off
-Computation of Gross Total Income - Deductions under Chapter VI A - Payment or Contribution deductions applicable to individuals from Sec 80C to 80GGC and deduction under Sec 80U- Total income

Module-IV

Assessment of individuals - Agricultural Income - Partly Agricultural Income - Clubbing of Agricultural Income - Computation of Tax .

Module-V

Income Tax authorities - Powers and Functions - Assessment- Assessment procedure- Types of Return –E- filing of Return - Return through TRP- PAN - Types of Assessment - Tax Deducted at SourceTCS- TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance (theory only).

Further activities

Apply for PAN card.-
Filing of returns

BOOKS FOR REFERENCE

1. Singhanian, Vinod, K, & Singhanian Monica, Students Guide to Income Tax, Taxmann Publication, New Delhi.
2. Mehrotra, H.C., & Goyal, S. P., Direct Taxes-Law and Practice, Sahitya Bhawan Publications, Agra.
3. Gaur, V.P., & Narang, D.B., Direct Taxes, Kalyani Publishers, New Delhi.
4. Income Tax Act

ATTC406 - INTERNSHIP – II

By the completion of the Fourth semester, students will have to undergo a minimum of two Weeks internship programme in a GST filing center, Chartered Accountant Firm, Tax consultant/Practitioner, Cooperative Credit Society, or in a major reputed company to understand various aspects in a design production atmosphere.

Students can choose a business organisation in India or abroad for their internship. College will provide a certificate to prove their identity. A member of the faculty will supervise the student during their internship. The organization needs to hand over confidential feedback report and attendance report to the college.

Immediately after the Internship, the students shall submit a report of daily activities performed. Later, , students should prepare a comprehensive report. The report and the specimens of the work done by the student should be attested by the organization. Student should also produce a certificate of internship from the organization. The report should be neatly typed in A4 size paper and in bound form having not less than 25 pages. A copy of the report has to be submitted to the Department before the commencement of the third semester classes. The department will be conducting an open- viva – voce for each student to evaluate the practical skill acquired by them from the training.

The Evaluation shall be 20 marks for Internal and 80 marks for External . However, External Evaluation shall be done by the faculty of the department. It will be done along with end semester examinations, based on the Comprehensive Report

Evaluation of internal component will be :

Components of Internal Evaluation	Marks
Punctuality and attendance in Internship	5
Details of daily Work done	10
Skill Acquired and variety of work performed based on feedback from the organization	5
Total	20

The external evaluation to be done will be assessed as follows

Components of External Evaluation	Marks
Comprehensive Report	50
Viva	30
Total	80

While Evaluating the Comprehensive Report, presentation of the report – 10 marks, Content- 20 marks and learning outcomes- 20 marks

SEMESTER – V

BOCG501- ENVIRONMENTAL STUDIES

AIM • To bring in proper awareness among the students on Environmental Issues

OBJECTIVES • To built a pro-environmental attitude and a behavioral pattern in society based on sustainable lifestyles • To impart basic knowledge on pollution and environmental degradation.

MODULE I

Introduction to Environment Science : Development and Environment, Human Population and the Environment : Population growth, variation among nations-Population explosion – Case Studies.Sustainable Development – Concept, Policies, Initiatives and Sustainability strategies, Human Development Index, Gandhian Principles on sustainability. Natural systems -Earth –structure, soil formation- factors affecting, soil types,Atmosphere – structure and composition, Hydrosphere – Oceans, rivers, estuaries, Lakes etc., Physical environment of aquatic systems Resource utilization and its impacts on environment -Renewable and non-renewable resources, Forest resources : Use and over-exploitation, Timber extraction, mining, dams and their effects on forest and associated biota.,Water resources : Use and over-

utilization of surface and ground water, conflicts over water, River valley projects and their environmental significance- Case studies – SardarSarovar, Mineral resources : Use and exploitation, environmental impacts of extraction and use of mineral resources,case studies – sand mining, metal mining, coal mining etc

Food resources : World food issues, changes caused by - overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, and salinity. Case studies Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies. Land resources : Land as a resource, land degradation, soil erosion and desertification.

MODULE II

Ecosystems Concept of an ecosystem-Structure and function of an ecosystem-Producers, consumers and decomposers-Energy flow in the ecosystem-Ecological succession-Food chains, food webs and ecological pyramids. Ecological interactions Types, characteristic features, structure and function of the following ecosystem : Forest, Grassland, Desert, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries). Significance of wetland ecosystem – Classification, Ecology and Biogeochemistry. Threats and Management .Biodiversity and its conservation Introduction – Definition : genetic, species and ecosystem diversity, Biogeographical classification of India, Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels, India as a mega- diversity nation Hot-spots of biodiversity, Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts., Endangered and endemic species of India, Conservation of biodiversity : In-situ and Exsitu conservation of biodiversity.People's participation in biodiversity conservation- Biodiversity Register;Global Climate change and Biodiversity.

MODULE III

Environmental Pollution Air pollution: sources- mobile, stationary, fugitive; type of pollutants- primary and secondary air pollutants, Smog- classical smog and photochemical smog, Acid rain; Ozone depletion; impacts of air pollutants on environment; control measures. Water pollution: Sources- Point and non-point sources; Types – chemical, biological and physical; impacts on the environment; water quality – water quality standards ; control measures. Soil pollution: sources and impacts Noise pollution: sources, impacts on health, management strategies

Thermal pollution and Nuclear pollution - sources and impacts Solid wastes – types, sources, impacts on Environment. Municipal Solid waste Management: Essential steps- source segregation , collection ,Processing and Disposal of residues. Environmental Pollution - case studies Natural and anthropogenic Disasters and their management : floods, earthquake, cyclone and landslides.

MODULE IV

History of environment protection

Silent spring, Ramsar Convention, Stockholm conference, Montreal protocol, Kyoto protocol, earth summit, Rio+10, Rio+20, Brundtland commission Report, Sustainable development Environmental movements in India, Global initiatives for Environmental protection Environmental education – basics ,Tbilisi conference, Environment Management Systems Environment Information Systems, Environmental Impact assessment (EIA) – definition and significance, EIA notification; National and state level Authorities; role of public in EIA of a development project Social Issues and the Environment Environmental movements From Unsustainable to Sustainable development-Urban problems related to energy- Water conservation- Rain water harvesting; Watershed management Environmental ethics : Issues and possible solutions. Environmental Economics, Green house effect and Climate change Natural and Anthropogenic disasters .Disaster Management ,Wasteland reclamation- Consumerism and waste products- Environmental Laws – General introduction; Major laws in India.Environment Protection Act- Air (Prevention and Control of Pollution) Act-Water (Prevention and control of Pollution) Act-Wildlife Protection ActForest Conservation Act-Issues involved in enforcement of environmental legislation-Public awareness .

TEXT BOOK

Textbook for Environmental Studies For Undergraduate Courses of all Branches of Higher Education – Erach Bharucha for University Grants Commission

Further activities

- Field work
- Visit to a local area to document environmental assets river/forest/grassland/hill/mountain
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural/ Solid waste dump yards
- Study of common plants, insects, birds.

- Study of simple ecosystems-pond, river, hill slopes, etc. (Field work Equal to 5 lecture hours)

ATTC502 - RESEARCH METHODOLOGY

MODULE I

Research Methodology Research, meaning, objectives, significance- Research process- different steps, criteria for good research. Types of research-descriptive, analytical, applied, fundamental, quantitative, qualitative, empirical and conceptual.

MODULE II

Research design meaning-need, concepts-elements Sampling design-steps and criteria of selecting a sampling procedure-sampling process .

MODULE III

Types of data Primary data -meaning-advantages-disadvantages-methods of Collecting primary data-sources. Secondary data- meaning, advantages-disadvantages-sources.

MODULE IV

Analysis and Interpretation Meaning-techniques of analysis – interpretation, meaning and significance

MODULE V

Preparation of Research Report Types of Reports- Types of report- Purpose of Research Report- Structure of Research Report- References- APA Style and MLA style- Plagiarism- Meaning and consequences- Research ethics

Further Activity

- A small questionnaire can be developed and students can take a survey among student community or locality and discuss their findings in class.

References:

1. Research Methodology Ranjith Kumar Pearson, 2nd edition
2. Research Methods for management DrS.ShajahanJaico Publishing House
3. Research Methodology. methods and techniques C.R.Kothari New Age International publishers
4. Research Methods Ram Ahuja Rawat publications
- 5 Research Methodology K.R.Sharma National Publishing House.

ATTC503- MANAGEMENT ACCOUNTING

OBJECTIVE: To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.

Module I

Introduction to Management Accounting – Meaning- evolution- Definition- Nature and characteristics - scope- Objectives- Functions- Distinction between financial accounting and management accounting- distinction between cost accounting and management accounting- Tools of management accounting-Limitations of Management accounting

Module II

Financial Statement Analysis - Financial Statements –Nature and limitations of financial statements-Analysis and Interpretation of Financial Statements- Objectives – Importance – Types of Financial Analysis – Internal- External – Horizontal – Vertical – Techniques of Analysis – Comparative Statements – Common Size Statements – Trend Analysis.

Module III

Ratio Analysis –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios. (25 Hours)

Module IV

Fund flow Analysis – Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement –Managerial Uses- Limitations –Schedule of Changes in Working Capital- Funds from operations- Preparation of Fund Flow Statement.

Module V

Cash Flow Statement – Introduction – Meaning – Uses- Comparison between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement as per Accounting Standard 3 – Direct Method and Indirect method

BOOKS FOR REFERANCE

1. Manmohan & Goyal, S.N., Management Accounting, Sahithya Bhawan

Publication, New Delhi.

2. Lal, Jawahar, Corporate Financial Reporting, Theory & Practice, Taxmann Applied Services, New Delhi.
3. J Madegowda, Advanced Management Accounting, Himalaya Publishing House, Mumbai
4. Arora, M. N., Cost Accounting and Management Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. S P Gupta, Management Accounting, Sahityabhavan, Agra
- 6 Raiyani, J. R., & Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, New Century Publications.
7. Pillai R S N and Bagavathi- Management Accounting- S Chand & Company
8. Management Accountant (Journal), Institute of Cost Accountants of India, Kolkata.

ATTC504 - CORPORATE ACCOUNTING I

MODULE I

Accounting for Shares- Redemption of Preference Shares– ESOP-Rights Issue Bonus Issue – Buyback of Shares.

MODULE II

Underwriting of Shares and Debentures – Marked and Unmarked Applications – Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting

MODULE III

Final Accounts of Joint Stock Companies -(Vertical form- As per provisions of Companies Act 2013) – Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation.

MODULE IV

Investment Account Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries, Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts.

MODULE V

Insurance claims Loss of stock- computation of claim for loss of stock-

Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim

REFERENCES :

1. Jain, S.P., & Narang, K.L. , Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, Vikas Publishing House, New Delhi
3. Shukla, M.C., & Grewal, T. S., Advanced Accountancy S. Chand and Company Pvt. Ltd, New Delhi
4. Shukla, S.M., & Gupta, S.P., Advanced Accounting, Sahitya Bhavan Publications, Agra
5. Raman B S Corporate Accounting United Publisher

ATTC505 - COST ACCOUNTING-I

OBJECTIVES- To understand the basic concepts and processes used to determine product costs and to be able to interpret cost accounting statements. It will also able to solve simple cases.

Module I

Introduction to Cost Accounting- Meaning- Definition- Cost Concepts-Costing- Cost Accounting- Cost Accountancy- Objectives and functions of Cost Accounting- Cost Unit- Cost Centre- Responsibility Centres- Profit Centre- Cost Control- Cost Reduction- Distinction between Cost Accounting and Financial Accounting-Essentials of a good costing system- Installation of costing system- Methods and Techniques of Cost Accounting- Advantages and Disadvantages of Cost Accounting- Cost concepts and classification- elements of cost

Module II

Accounting and Control of Material Cost- Material Purchase Procedure- Inventory control- Material Stock Level-EOQ- ABC- VED and FSN Analysis-JIT- Stock turnover- Material Issue control- Stores records- Bincard and Stores ledger- Documents authorizing movement of materials-Inventory systems:Perpetual and Periodic Inventory System-Continuous Stock Taking Material Losses-Wastage-ScrapSpoilage-Defectives- Pricing of issue of materials- FIFO- LIFO- Simple Average- Weighted Average-

Module III

Accounting and Control of Labour Cost- Time Keeping and Time Booking- Methods - Systems of Wage Payment-Time Rate System- Piece Rate System- Differential Piece Rate – Taylor’s differential piece rate system- Merrick’s differential piece rate system- Gantt Task and Bonus plan- Incentive Plans Halsey Plan - Rowan Plan-Idle Time- Overtime and their Accounting Treatment- Labour Turnover Causes and effects- Methods of Calculating Labour Turnover.

Module IV

Accounting for Overhead-Classification of Overhead- Segregation of semi variable overhead Production overhead- Allocation and apportionment- Primary

and Secondary Distribution Summary Absorption of Overhead- Methods of absorption of overheads- Overhead absorption rates- Actual and pre-determined rates- Blanket and Multiple rates- Over-absorption and Under-absorption- Reasons Disposal- Introduction to Activity Based Costing (Problems of ABC excluded)

Module V

Preparation of Cost Sheet- Cost sheet- Objectives- preparation- Tender and Quotation-Reconciliation Statement –Need- Reasons for disagreements in Profits- Preparation- Memorandum Reconciliation Account

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswari, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. J Madegowda, Advanced cost accounting, Himalaya Publishing House, Mumbai
6. Shukla, M.C., and Grewal, T.S., Cost Accounting, Sultan Chand & Sons, New Delhi.
7. Lall Nigam B M and Jain I C, Cost Accounting Principles and Practice, Prentice Hall of India

ATTC506 - PROJECT WORK

Students must do this project individually on the area of studies. And it should be based on actual data collected by the student outside the campus. Project should be done under the guidance and approval of the supervising faculty/faculties. Students have to complete the project within the given time period, and they should keep all the important paper works along with them. Students shall submit the final copy of Project Report before the commencement of end semester examinations. The project will be evaluated by the external appointed by the university. The evaluation criterion for Internal and External Components shall be as per the regulations.

Structure of the Report (Indicative)

- Title Page
- Declaration by the student
- Certificate from the guide counter signed by the HoD
- Acknowledgements
- Contents
- Chapter I: Introduction (Research problem, Objectives of the study, methodology etc)
- Chapter II: Review of Literature/Conceptual Framework
- Chapter III: Data Analysis

- Chapter IV: Summary /findings/ Recommendations
- Appendix (Questionnaire, Specimen copies of forms, other exhibits etc).
- Bibliography

The report shall be 30 to 40 pages. The report shall be soft bound/ hard bound or spirally bound . Both one side and two side printing are permissible. The study can be based on primary as well as secondary data.

SEMESTER – VI

BOCG601- ENTREPRENEURSHIP DEVELOPMENT

OBJECTIVES- After completion, the students will develop the ability of analyzing various aspects of entrepreneurship .

Module – I

To make the students understand about entrepreneurs and different classifications. Entrepreneur and entrepreneurship - Definition; traits and features; classification; Entrepreneurs; Women entrepreneurs; Role of entrepreneur in Entrepreneurs in India.

Module – II

Create an awareness about EDP. Entrepreneurial development programme concept; Need for training; phases of EDP; curriculum & contents of Training Programme; Support systems, Target Groups; Institutions conducting EDPs in India and Kerala.

Module – III

General awareness about identification of project financing new enterprises. Promotion of a venture; opportunity Analysis Project identification and selection; External environmental analysis economic, social, technological and competitive factors; Legal requirements for establishment of a new unit; loans; Overrun finance; Bridge finance; Venture capital; Providing finance in Approaching financing institutions for loans.

Module – IV

To identify different Discuss opportunities in small business. Small business Enterprise - Identifying the Business opportunity in various sectors - formalities

for setting up of a small business enterprise - Institutions supporting small business enterprise - EDII (Entrepreneurship Development Institute of India), 0 SLDO (Small Industries Development Organization NSIC (National small Industries Corporation Ltd. (CNSIC) NIESBUD (National Institute for Entrepreneurship and small Business Development) Sickness in small business enterprise causes and remedies.

Module – V

To understand about a project report relating to a small business. Project formulation - Meaning of a project report significance contents formulation planning commissions guidelines for formulating a project report - specimen of a project report, problems of entrepreneurs case studies of entrepreneurs.

Further activities

- Interaction could be arranged with some successful entrepreneurs.
- Paper presentation can be made on successful entrepreneurs and further discussions can be undertaken by students.

Books for reference:

1. Hisrich R D, Peters M P, “Entrepreneurship” 8th Edition, Tata McGraw-Hill, 2013.
2. Mathew J Manimala, “Enterprenuership theory at cross roads: paradigms and praxis” 2nd Edition Dream tech, 2005.
3. Rajeev Roy, ‘Entrepreneurship’ 2nd Edition, Oxford University Press, 2011.
4. EDII “Faulty and External Experts – A Hand Book for New Entrepreneurs Publishers: Entrepreneurship Development”, Institute of India, Ahmadabad, 1986.
5. Khanka. S.S., “Entrepreneurial Development” S.Chand & Co. Ltd., Ram Nagar, New Delhi, 2013.
6. Donald F Kuratko, “ Enterprenuership – Theory, Process and Practice”, 9th Edition, Cengage Learning 2014.

ATTC602 - INCOME TAX III – ASSESSMENT AND PLANNING Module I.

Assessment Of Firms & Association Of Persons :

Conditions to Assess a Firm as a Partnership Firms - Unders Sections. 184

and 185 - Computation of Tax on Total Income of a Firm -Alternate Minimum Tax - Assessment of Association of persons/ Body of Individuals - Computation of Income of an AOP or BOI - Taxability on Share of Profit From AOP or BOI

Module II.

Assessment of co-operative societies :

Rate of tax for co-operative societies – Deductions from gross total income under chapter VI A applicable to co-operative societies - Computation of Taxable Income and Tax Liability.

Module III.

Assessment of HUF

Hindu Coparcener - Karta of the Family, Schools of Hindu Law -Residential status of H.U.F- Computation of Income – tax payable.

Module IV.

Assessment of Companies (Theory only) :

Domestic Company - Foreign Company -Company in which Public are Substantially Interested - Rate of Tax applicable for Indian Companies -Rate of Tax applicable for Foreign Companies - Deductions from the gross total income, under Chapter VIA - Minimum Alternate Tax - Book Profit for the purpose of MAT - Tax Credit for Minimum Alternate Tax - Corporate dividend tax - Tax Under Tonnage Tax System.

Module V.

Tax planning (Theory only) :

Tax evasion -Tax avoidance - Tax planning – Tax management - Difference between Tax Planning and Tax Evasion - Difference between Tax Planning and Tax Management - .Need for Tax Planning - Limitations of Tax Planning – Tax Planning for Employees - Tax planning relating to income from house property - Tax planning relating to income from business - Tax planning relating to capital gains - Tax planning relating to income from other sources.

Suggested Readings

1. Singhania, Vinod, K, & Singhania Monica Students Guide to Income Tax, Taxmann Publication, New Delhi.
2. Mehrotra, H.C., & Goyal, S. P., Direct Taxes Law and Practice- Sahitya Bhawan Publications, Agra.
3. Gaur, V.P., & Narang, D.B., Direct Taxes, Kalyani Publishers, New Delhi.
4. Income Tax Act

MODULE I

Accounts of Insurance Companies Insurance Companies – Special Terms – Final Accounts of Life Insurance – Revenue Account - Profit and Loss Account and Balance Sheet (As per IRDA Regulation Act, 2002) – Determination of Profit in Life Insurance Business – Valuation Balance Sheet – Accounts of General Insurance Companies (Fire and Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act)

MODULE II

Accounts of Banking Companies – Meaning – Important Provisions of Banking Companies Act, 1949 – Preparation of Final Accounts of Banking Companies – Profit and Loss Account, Balance Sheet – Transactions of Special Type – rebate on bills discounted- Asset Classification and Provisions – Non Performing Assets- Capital Adequacy.

MODULE III

Internal Reconstruction – Alteration of Share Capital- Capital Reduction – Accounting procedure Surrender of Shares- Accounting Treatment – Revised Balance Sheet.

MODULE IV

Amalgamation, Absorption and External Reconstruction – Meaning- Amalgamation in the nature of Merger, Purchase , External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

MODULE V

Liquidation of Companies -Meaning-Types – Contributories-Preferential Creditors- Fraudulent Preference- Preparation of Liquidator's Final Statement of Account (Statement of Affairs excluded)

References:

1. Jain, S.P & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi .
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, Vikas Publishing House, New Delhi
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company Pvt. Ltd, New Delhi.
4. Shukla, S.M., & Gupta, S.P, Advanced Accounting , Sahitya Bhavan Publications, Agra
5. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
6. Raman B S, Corporate Accounting United Publishers
7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

ATTC604 - COST ACCOUNTING- II

OBJECTIVES: To acquaint the students with different methods and techniques of costing. and to enable the students to identify the methods and techniques applicable for different types of industries.

Module I

Job , Batch and Contract Costing –

Preparation of job cost sheet- Economic Batch Quantity- Contract Costing –
Types of contracts- terms -Account preparation- Treatment of profits on incomplete contract- preparation of balance sheet

Module II

Operating Costing-

Operating Costing- Definition- Features- Industries where Operating costing is applicable- Transport Costing- Cost Unit calculation- Synthetic and Commercial methods- Preparation of Cost Sheet and Cost per unit in case of transport costing (Problems of Transport Costing only)

Definition- Transport costing only

Module II

Process Costing- Process Accounts- Process Losses- Normal and Abnormal losses- Abnormal Gain -Treatment- Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for Byproducts

Module III

Marginal Costing and Break Even Analysis- Marginal Costing- Meaning- Definition- Difference between Marginal Costing and Absorption Costing - Differential Costing- Advantages and Disadvantages of Marginal Costing - Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break Even Chart- Marginal Costing and Decision Making- Key Factor Make or Buy- Sales Mix- Acceptance of foreign Order.

Module IV

Budget and Budgetary Control- Meaning and Definition- Objectives- Steps in budgetary control- - Budget Manual Budget Committee- Budget key factor- Types of budgets- Advantages and limitations of budgetary control- Preparation of Cash Budget and Flexible Budget-

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.

3. Maheswary, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. Shukla, M.C., & Grewal, T. S., Cost Accounting, Sultan Chand & Sons, New Delhi.
6. J Madegowda, Advanced cost accounting, Himalaya Publishing House, Mumbai
7. Lall Nigam B M and Jain I C- Cost Accounting Principles and Practice- Prentice Hall of India

ATTC605 – AUDITING

OBJECTIVES-The course is designed to provide an introduction to auditing. The objectives include principles and practices used by public accountants and internal auditors in examining financial statements and supporting data.

Module I

Nature, Extent and Scope of Audit, Audit Planning, Programme, Types of Audit, Audit Evidence & Audit Documentations

Module II

Internal Control System, Vouching, Verification, Audit documentation, audit analysis, audit journals, Audit Program, audit report, audit working paper,

Module III

Company Audit Sec 139-143 of Companies Act, 139 Appointment of Auditor, 140 Removals, Resignation of Auditor, 141 Eligibility, qualification & Disqualification of Auditor, 142 Remuneration to Auditor, 143 Powers & Duties of Auditor

Module IV

Company Audit Sec 144-147 of Companies Act , 144 Auditors not to render certain services, 145 Auditor to sign Audit Report, 146 Auditors to Attend AGM, 147 Punishments for Contravention

Module V

Practice of audit features in Tally. Activating Audit features – Audit and Compliance, Audit documentation, audit analysis.

Books for reference:

1. Auditing and Assurance Standards, Institute of Chartered Accountants of India, New Delhi.
2. Relevant Publications of ICAI on Auditing (CARO).
3. Fundamentals of Auditing, Gupta, Kamal and Ashok Arora, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Practical Auditing, Ghatalia, S.V., Allied Publishers Private Ltd., New Delhi.
5. Auditing Theory and Practice, Singh, A. K. and Gupta Lovleen, Galgotia Publishing Company

ATTC606- INTERNSHIP-III

By the completion of the Sixth semester, students will have to undergo a minimum of two Weeks internship programme in a Chartered Accountant Firm, Tax consultant/Practitioner, Cooperative Credit Society, or in a major reputed company to understand various aspects in a design production atmosphere. Students can choose a business organisation in India or abroad for their internship. College will provide a certificate to prove their identity. A member of the faculty will supervise the student during their internship, if abroad through online platforms. Immediately after the internship, the students shall submit a document showing daily work done. Afterwards, students should prepare a comprehensive report. The report and the specimens of the work done by the student should be attested by the organization. Student should also produce a certificate of internship from the organization. The report should be neatly typed in A4 size paper and in bound form having not less than 25 pages. Work details and learning outcomes shall be clearly specified. A copy of the report has to be submitted to the Department before the commencement of the third semester classes.

The Evaluation shall be 20 marks for Internal and 80 marks for External . External Evaluation and Viva Voce has to be done and conducted by an external faculty appointed by the University. . It will be done along with end semester examinations, based on the Comprehensive Report

Evaluation of internal component will be :

Components of Internal Evaluation	Marks
Punctuality and attendance in Internship	5
Details of daily Work done	10
Skill Acquired and variety of work performed based on feedback from the organization	5
Total	20

The external evaluation to be done will be assessed as follows

Components of External Evaluation	Marks
Comprehensive Report	50
Viva	30
Total	80

While Evaluating the Comprehensive Report, presentation of the report – 10 marks, Content- 20 marks and learning outcomes- 20 marks

**B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)
SEMESTER ONE EXAMINATION**

Model question Paper

LISTENING AND SPEAKING SKILLS IN ENGLISH - BOCG101

Model Question Paper

Time:3Hrs

Max Marks:80 marks

PART A

*(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)*

1. Why English is called an unphonetic language?
2. What are suffixes?
3. How many syllables are there in the word 'examination'?
4. What is rising intonation? 5. Identify the word |steias|
6. What is active learning?
7. Mark the intonation-We are buying the property, aren't we?
8. What is syllable?
9. What are short vowels?
10. What is a consonant cluster?
11. What is academic listening?
12. What are contracted forms?

Part B

*(Answer ANY six questions. Each question carries 5 marks) (6*5=30 marks)*

13. Write a short note on intonation in commodes
14. Direct a person who seeks the way to railway station.
15. Write 2 expressions of the mild disagreement.
16. Write an email to your friend inviting him to your brother's marriage.
17. List formal greetings.
18. Write 2 expressions asking for permission.
19. What are telephonic skills?
20. What are conversational etiquettes?
21. List some of the words that are mispronounced
22. How far mother-tongue interference hinders your communication?

Part C

*(Answer ANY two questions. Each question carries 15 marks)(2*15=30 marks)*

23. What are the barriers to listening? Explain in detail
24. A) You are the Arts Club Secretary. Prepare a vote of thanks on the occasion of Arts Club Inauguration.
B) Write a conversation between you and your principal on the Christmas Day Celebrations.
25. Construct an interview between you, a reporter of a leading newspaper and megastar Mohanlal.

B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)

SEMESTER ONE EXAMINATION

Model question Paper

**INFORMATION TECHNOLOGY FOR
BUSINESS- BOCG102**

{Theory assessment}

Time:3 hours

Maximum

Marks: 80

SECTION A

*(Answer any 5 questions. Each question carries 4mark) (5*4=20 marks)*

- 1.What do you understand by the term Information Technology?
2. Explain Spreadsheet and its Basics.
3. How you can set password in PowerPoint.
4. How can you show your presentation online in PowerPoint
5. How many data formats are available in Excel? Name some of them
6. What is the short cut key for last action performed and to move the mouse insertion point to the next panel in PowerPoint
7. Specify the order of operations used for evaluating formulas in Excel.
8. How you can record a slide show in PowerPoint.
9. What are charts in MS-Excel?
- 10.Excel is very important for today business world.Explain.

{Skill assessment} 1*60=60 marks

B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)

SEMESTER ONE EXAMINATION

Model question Paper

WORD PROCESSING- PBOC103

Time:3 hours

Maximum Marks: 80

SECTION A

*(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)*

1. How you can collapse or expand parts of a document?
2. How to edit PDF document in 2013?
3. How to add foot-note & end note in word?
4. What is the shortcut keys for creating hyperlink?
5. In MS word 2013 how you can create a user entry forms ?
6. In word 2013 how you can insert a column break?
7. How to delete a break in column?
8. How you can take a screen shot in word?
9. How to insert caption in your image?
10. What is the use of XML mapping panel in MS word
11. How to create a Macro in word ?
12. How to create cross referencing in word

SECTION B

(Answer ANY six questions. Each question carries 5 marks) (6*5=30 marks)

13. How you can restrict editing for someone in word
14. How you can insert an online picture in your word document in word.
15. How you can customize the indent amount?
16. What is the short cut to move the insertion point to the beginning of the document?
17. How you can create a custom watermark?
18. What is the correct procedure for creating a hanging indent?
19. What is the short cut key to insert a page break ?
20. What is the easiest way to save a chart so you can use it another document?
21. What you can add to label the values of individual chart elements?

SECTION C

(Answer ANY two questions. Each question carries 15 marks) (2*15=30 marks)

22. what ways you can see the difference between two similar documents?
23. How you can insert an online picture in your word document in word .

24. In MS word 2013 how you can create a user entry forms ?

25. How you can collapse or expand parts of a document?

B.VOC ACCOUNTING AND TAXATION DEGREE (CBSS)

SEMESTER ONE EXAMINATION

Model question Paper

FINANCIAL SERVICES-ATTC104

Time:3 hours

Maximum Marks: 80

SECTION A

*(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)*

- 1. Why financial service is required?**
- 2. Define financial service?**
- 3. State the institutions that are engaged in the provision of financial services?**
- 4. What is an intangibility financial service?**
- 5. What is meant by financial engineering?**
- 6. Explain the financial inclusion.**
- 7. What is capital market?**
- 8. What is meant by money market?**
- 9. Name some of the regulatory agencies that govern the function of financial system.**
- 10. What is the role of commercial bank in Indian financial system?**
- 11. What is capital market instrument?**
- 12. What is the impact of MICR technology in financial services?**

SECTION B

*(Answer ANY six questions. Each question carries 5 marks) (6*5=30 marks)*

13. Explain 'cross border lease' with the help of example.
14. What in NAV of a mutual fund scheme- Discuss with suitable examples.
15. Define mutual fund and state its advantages.
16. Discuss the meaning and feature of Venture Capital.
17. Describe the factors considered important for pricing of financial services.
18. Explain various factoring services and their advantages.
19. Difference between Commercial banks and Merchant banks.
20. Advantages of financial institutions.
21. Services rendered by a factor to a client.

SECTION C

(Answer ANY two questions. Each question carries 15 marks) (2*15=30 marks)

22. Discuss the role of financial services in the Growth of Indian Economy.

23. Systematic Risk cannot be controlled but unsystematic risk can be reduced'.

Explain this statement.

24. Write short notes on the following :

(a) Net Asset Value (NAV)

(b) Money Market Mutual Funds

(c) Role of mutual funds in stock market

25. How would you classify the different kinds of investors? Discuss the kind of securities suitable for each of these investors.

B.VOC DEGREE ACCOUNTING AND TAXATION(CBCSS)

SEMESTER ONE EXAMINATION

Model question Paper

FINANCIAL MANAGEMENT- ATTC105

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)

- 1 Explain Public Deposits
- 2 What is the Role of Finance Manager
- 3 Explain the term Trading on Equity
- 4 What are Steps involved in Financial Planning
- 5 List the features of Term Loans
- 6 List out Demerits of Internal Source of Finance
7. What is the need of wealth maximization?
8. What are the sources of long term financing?
9. How gross working capital differ from net working capital?
10. Discuss in detail internal rate of return.
11. Define Equity capital.
12. What do you mean by capital structure?

SECTION B

(Answer ANY six questions. Each question carries 5 marks) (6*5=30 marks)

- 13.What is Bonus Share ? Explain guidelines for issuing Bonus Shares.
- 14.What are the advantages of Bonus Shares ?
15. What is Debenture ? Explain types and merits of Debentures.
16. What is Over-capitalization ? Explain causes of Over-capitalization.
17. What do you mean by long term financial resources? Discuss in detail method with which you can mobilizes your financial resources.
18. Define the concept of capital budgeting. Discuss in detail with the help of examples non discounted techniques of budgeting.
19. What do you mean by cost of capital? Discuss in detail importance and methods of calculating cost of capital with the help of example.
20. What do you mean by capital structure? Discuss in detail theories of capital structure.
21. There are two projects A and B. A has a service life of one years. The initial cash outlay for both the projects assumed to be Rs. 20,000 each.The cash proceed from project A (at the end of first year) amounts to Rs 24,000. The cash generated by project S at the end of fifth year is likely to be Rs. 40,200.

Assume that the required rate of return is 10 percent. Compute and compare NPV and IRR of the two projects.

SECTION C

(Answer ANY two questions. Each question carries 15 marks) (2*15=30 marks)

23. Define Financial Management. Explain scope and objectives of Financial management.
24. Meaning of Financial Planning. What are the principles of Good Financial Planning?
What are the limitations of Financial Planning?
25. What is Capital Structure? What are the criteria for determining Capital Structure?

B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)

SEMESTER ONE EXAMINATION

Model question Paper

**FUNDAMENTALS OF ACCOUNTING-
TBOC106**

Time:3 hours

Maximum Marks: 80

SECTION A

*(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)*

1. Give the meaning of accounting concepts.
2. What is Double Entry system of book keeping?
3. Mention types of Journal entries. Give an example.
4. What is Accounting Equation?
5. What is Balance sheet?
6. Give the meaning of subsidiary book.
7. What is Debit note?
8. What is trade discount?
9. What is profit and loss account?
10. Write any two Accounting Standards accepted under IAS.
11. What is Narration?
12. What are Business Transactions?

SECTION B

*(Answer ANY six questions. Each question carries 5 marks) (6*5=30 marks)*

13. Write the accounting Equations and find out the missing figures:

Assets	Liabilities	Capital
50000	30000	?
?	25000	20000
40000	?	16000

14. Classify the following Accounts

Name of the a/c

- I. Vehicle a/c
- II. Kiran's a/c
- III. State bank of India a/c
- IV. Salary a/c
- V. O/S rent a/c

15. Prepare Varun's account in the books of Tarun 2015
- 1 May Credit balance in Varun account `2500
 - 5 May Bought goods from varun `650
 - 10 May Returned goods to varun `160
 - 15 May Purchased goods from Varun on credit `750
 - 20 May Varun returned goods `45
 - 25 May Paid to Varun `2260 in full settlement of his Account.
16. Prepare Purchase book and post them into ledger accounts in the books of Sri Ganesh traders for the month of Jan 2015.
- 1 Jan Purchased from M.C traders 10 bags of rice at `2000 per bag , trade discount allowed at 10%.
 - 10 Jan Bought from K.K Stores. 20 bags of wheat flour at `1550 per bag.
 - 15 Jan Cash purchases from A.R Trading Ltd. `7000
 - 20 Jan Purchased from B.R Traders. 10 Tins of coffee at `1400 per Tin.
17. Prepare sales book in the books of N.T.C Traders for the month of may 2013 and post them to ledger accounts.
- 1 May Sold goods to Arun at 10% discount ` 5000 for his personal use.
 - 6 May Sold goods to mohan for cash `1500.
 - 19 May Sold to mohan `4500 on account,
 - 25 May Ashok bought goods from us on credit for his Personal use `3500. 28 May Credit sales to Manoj `5000
18. Journalise the transaction 2015
- 1 April Govind started his business with the following;
 - Cash `20000
 - Goods `10000
 - Furniture ` 5000
 - Creditors ` 2000
19. Draw a diagram showing accounting cycle under Traditional and Modern method.
20. Explain Debit and credit rule under English system and American system of accounting.
21. Explain any five Accounting concepts?

SECTION C

(Answer ANY two questions. Each question carries 15 marks) (2*15=30 marks)

22. Journalise the following transactions. 2015
- 1 Jan Commenced business with cash `10000
 - 2 Jan Goods purchased for cash ` 3000
 - 4 Jan Sold Goods for cash ` 2000
 - 6 Jan Purchased goods from Kiran `1000
 - 8 Jan Sold goods to Manu `2000

10 Jan Bought furniture and paid by cheque `1500
 12 Jan Returned goods to Kiran `500
 14 Jan Withdrew for office use `2000
 16 Jan Manu returned goods worth `150
 18 Jan Received loan from Bank `5000
 20 Jan Deposited into Bank `1500
 22 Jan Cash received from Manu `1000
 24 Jan Bought stationery `50
 25 Jan Purchased Machinery from Shreya `1000
 26 Jan Goods withdrawn for personal use `400
 27 Jan Cash withdrawn for personal use `200
 28 Jan Received commission `250
 29 Jan paid to Kiran `500 30 Jan Paid Rent `1000
 31 Jan Received cheque from Manu `500

23. Enter the following transaction in proper subsidiary books

2015

1 March Bought goods from Madhu `5000 3 March Sold goods to Narayan `2000

5 March Narayan returned goods to us `100 6 March Purchased goods from

kumar `1500 10 March Returned goods to Madhu `150 12 March Raj bought

goods from us `

3000

14 March Allowances granted to Raj for breakage `125 16 March Purchased goods from john `

3500

20 March Purchased goods from john `1200 and paid Cash

23 March Sold goods to Sri `500

25 March Sent a Debit note to John for overcharges

`100

27 March Returned damaged goods to Kumar `50 29 March Goods sold to Ganesh `800

30 March Sent a credit note to Sri for overcharge `25

24. From the following trial balance for the year ended 31.12.2015. prepare trading and profit and loss account and balance sheet as on this date.

Sl.No.	Name of the account	Debit	Credit
1.	Purchases & Sales	80000	200000
2.	Bank balance	11000	-
3.	Wages	34000	-
4.	Debtors & Creditors	70000	55000
5.	Cash in hand	1000	-
6.	Legal expenses	4000	-
7.	Buildings	60000	-
8.	Machinery	120000	-
9.	Bill receivable & bills payable	7000	6000
10.	Office expenses	3000	-
11.	Opening stock	45000	-
12.	Gas and Fuel	2700	-
13.	Freight and Carriage	3500	-
14.	Factory lighting	5000	-
15.	Office furniture	5000	-
16.	Patent right	18800	-
17.	Drawings on 1.1.15	5000	-
18.	Return outwards	-	4000
19.	Capital	-	210000
	Total	475000	475000

Adjustments:

1. Machinery is depreciated at 10% and Building depreciated at 5% P.a.
2. Interest on capital at 4% P.a.
3. O/s wages `500
4. Closing stock `50000
5. Provide interest on drawings at 6%.P.a.
6. Write off bad debts `500 and maintain provision for doubtful debts `400.

25. Prepare final accounts for the year ended 31.3.2015 from the following trial balance

Sl.No.	Particulars	L.F	Debit	Credit
1.	Capital		-	60000
2.	Drawings(1.4.14)		2000	-
3.	Purchases and Sales		35000	72000
4.	Returns		2000	1500
5.	Carriage		500	-
6.	Rent		1800	-

7.	Debtors & Creditors		20000	15000
8.	Opening stock		9000	-
9.	Building		17000	-
10.	Wages		5000	-
11.	Commission		200	300
12.	Discount		500	-
13.	Printing		300	-
14.	Salary		2500	-
15.	Loan		-	10000
16.	Machinery		30000	-
17.	Bad debts		1000	-
18.	Furniture		10000	-
19.	B/R & B/P		15000	13000
20.	Prov. For B.debts		-	500
21.	Cash		8500	-
22.	Bank		12700	-
23.	Interest		-	700
	TOTAL		173000	173000

Adjustments:

1. Stock valued at `12000.
2. Depreciation on machinery at 10% and furniture 5%p.a
3. Outstanding salaries `1000.
4. Prepaid rent ` 300.
- 5.Provision for doubtful debts at 5 % on debtors.

B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)

SEMESTER TWO EXAMINATION

Model question Paper

**WRITING AND PRESENTATION SKILLS IN ENGLISH –
BOCG201**

Time: Three Hours

Maximum: 80 Marks

PART A

Answer any 10 questions. Each question carries 2 marks.

1. What is a resume?
2. What is a group discussion?
3. What is a project report
4. What is proxemics?
5. What is a letter of enquiry?
6. What is a flip chart?
7. What is a seminar?
8. What is a power of attorney?
9. What is netiquette?
10. What are narrative essays?
11. What are the components of a typical seminar paper?
12. What is paralanguage?

PART B

Answer any 6 questions. Each question carries 5 marks.

13. What are the important points to be considered while sending collection letters?
14. What is a channel of communication? What are the different types of channel of communication?
15. Write a letter to the editor about the street dog menace in your city.
16. You want to sell your book collection. Prepare a notice to be put up in the college notice board.
17. Write a short note on Kinesics.
18. Prepare an agenda for the monthly board meeting of your firm.
19. What are the points to be remembered while filling an application form?
20. You are the owner of a supermarket. Write a letter inviting quotations from a wholesale dealer.
21. Write a short note on visual aids that are often used in presentations.

PART C

Answer any 2 questions. Each question carries 15 marks.

22. You are Ravi/Jaya. Prepare an application letter and a resume for the post of an assistant engineer.
23. Write an essay arguing for or against single sex educational institutions.
24. What are the barriers to effective communication? How can we overcome them?
25. Write a descriptive essay about your favourite place.

**B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)
SEMESTER TWO EXAMINATION**

Model question Paper

DATA PROCESSING THROUGH MS EXCEL-PBOC202

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark)

*(10*2=20 marks)*

1. What is Microsoft Excel?
2. What is ribbon?
3. Explain Spreadsheet and its Basics.
4. How many data formats are available in Excel? Name some of them 5. Specify the order of operations used for evaluating formulas in Excel.
6. How can you wrap the text within a cell?
7. Explain Macro in MS-Excel.
8. Which are the two macro languages in MS-Excel?
9. Is it possible to prevent someone from copying the cell from your worksheet?
10. What are charts in MS-Excel?
11. How can you sum up the Rows and Column number quickly in the Excel sheet?
12. Explain few useful functions in Excel.

SECTION B

(Answer ANY six questions. Each question carries 5 marks)

(6*5=30 marks)

13. What does a red triangle at the top right of a cell indicate?
14. How can you add a new Excel worksheet?
15. What is the use of NameBox in MS-Excel?
16. How can you resize the column? 17. Explain pivot tables and its uses.
18. What are three report formats that are available in Excel?
19. How would you provide a Dynamic range in "Data Source" of Pivot Tables?
20. Is it possible to make Pivot table using multiple sources of data?
21. Which event do you use to check whether the Pivot Table is modified or not?

SECTION C

(Answer ANY two questions. Each question carries 15 marks)

(2*15=30 marks)

22. How can you disable automatic sorting in pivot tables?
23. Explain how cell reference is useful in the calculation?
24. Explain What is the AND function does in Excel?
25. What is the "What If" condition in Excel formulas?

B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)

SEMESTER TWO EXAMINATION

Model question Paper

CAPITAL MARKET- ATTC203

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)

1. What are the gilt edged securities ?
2. What is NASDAQ ?
3. What are money market instruments ?
4. What do you mean by portfolio management ?
5. What is double option ?
6. What do you mean by Repo and Reverse Repo ?
7. What are Group A shares ?
8. State any two merits of listing.
9. Explain the concept of time value of money.
10. What is a depository ?
11. What are Stock Market Indices ?
12. What is insider trading ?

SECTION B

(Answer ANY six questions. Each question carries 5 marks)

(6*5=30 marks)

13. Explain the role of the regulators in the Indian Securities Market.
14. Describe the features of the ELOB market system.
15. Distinguish between forwards and futures.
16. Discuss the important SEBI guidelines for public issue of securities.
17. What are the distinguishing features of BSE SENSEX ?
18. Explain the composition of Indian Money Market.
19. What is stock invest ? How does the scheme work ?
20. What are the features of foreign direct investment ?
21. What are the different classes of bonds ?

SECTION C

(Answer ANY two questions. Each question carries 15 marks)
(2*15=30 marks)

22. Discuss the dematerialisation and rematerialisation processes in NSDL.
23. What is underwriting ? What are its merits ?
24. Define financial market and explain its functions.
25. What do you mean by listing of securities ? Describe its procedure and point out the merits and demerits of listing.

B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)

SEMESTER TWO EXAMINATION

Model question Paper

BUSINESS LAWS- ATTC204

Time:3 hours

Maximum Marks: 80

SECTION A

*(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)*

1. Define contract.
2. What is free consent?
3. What is bailment?
4. Define pledge?
5. Define an employee?
6. Differentiate between mistake and misrepresentation?
7. What is a contract of guarantee?
8. What are warranties?
9. What is dissolution of a firm?
10. Define partnership.
11. What is consideration?
12. What is quasi contract?

SECTION B

*(Answer ANY six questions. Each question carries 5 marks) (6*5=30 marks)*

13. What are the essentials of a contract?
14. Explain the type of agents?
15. What are the exempted funds as per employees provident fund act?
16. What are the rights of an outgoing partner?
17. Explain the rights of an unpaid seller.
18. Explain the remedies for break of contract?
19. Explain various kinds of agency.
20. Explain the conditions relating to transfer of title by non-owners?
21. Explain the liabilities of an agent.

SECTION C

(Answer ANY two questions. Each question carries 15 marks) (2*15=30 marks)

22. What is a contract? Explain the essentials of a valid contract.
23. Explain the nature of contract. What are the different types of a contract?
24. What is law of agency? Explain the modes of creating agency.
25. Explain the essential elements of sale of goods act .

**B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)
SEMESTER TWO EXAMINATION**

Model question Paper

BANKING AND INSURANCE –ATTC205

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)

1. List are the essential functions of a Central Bank?
2. What is 'nomination'?
3. Distinguish between life insurance and general insurance.
4. What are basel norms.
5. what is motor vehicle insurance.
6. Give the merits and demerits of Branch Banking.
7. What is investment banking?
8. What are the types of accounts in banks?
9. What are the different ways you can operate your accounts?
10. What is 'Crossed Cheque' ?
11. What is IRDA?
12. What is 'prime rate'?

SECTION B

(Answer ANY six questions. Each question carries 5 marks)

(6*5=30 marks)

13. Explain the need and importance of Insurance.
14. Explain what precautions should a banker take before opening accounts.
15. Describe the various types of crossing with illustration.
16. Write a note on insurance industry in India.
17. Bring out the importance of marking of cheques in detail.
18. . Explain the different functions of Central Bank
19. What are the limitations of commercial banks to credit creation? Explain
20. Explain innovations and reforms in banking sector.
21. Describe the role of State Bank of India in the Indian money market.

SECTION C

(Answer ANY two questions. Each question carries 15 marks)

*(2*15=30 marks)*

22. Explain the legal position of a banker with regard to fixed deposit.
23. Distinguish between a current account and savings bank account.
24. Explain Financial inclusion and discuss PMJDY scheme .
25. Explain the different kinds Insurance.

B.VOC DEGREE ACCOUNTING AND TAXATION

SEMESTER THREE EXAMINATION

Model question Paper

PRINCIPLES OF MANAGEMENT- BOCG301

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)

1. Define Management.
2. Give the meaning of MBO.
3. What is Staffing?
4. Write any two differences between Centralization and Decentralization.
5. Give the meaning of Upward Communication.
6. What is single use plan?
7. Define business ethics.
8. What do you understand by Strategic Management ?
9. Distinguish between Policy and Rules.
10. Define job enrichment 11. What is Budgetary Control ?
12. Define Partnership.

SECTION B

(Answer ANY six questions. Each question carries 5 marks)

(6*5=30 marks)

12. Is Management an Art or Science? Discuss.
13. Discuss the need for Delegation of Authority.
14. Explain the various factors that determine Ethical and Unethical behavior in the organisation.
15. Briefly explain the principles of Directing.
16. Explain in detail the various types of Planning.
17. Is Decision making a rational process ? Discuss

18. Elucidate any four types of Organization.
19. Distinguish between Training and Development and explain the various methods of Training.
20. Define MBO and explain the various steps involved in it.
21. Explain any two motivation theories of your choice.]
22. What are the various barriers to communication ? How will you overcome them ?

SECTION C

(Answer ANY two questions. Each question carries 15 marks) (2*15=30 marks)

22. Explain the principles of management.
23. Explain the planning process in detail.
24. Discuss in detail various barriers to communication. Explain the steps to overcome barriers.
25. Explain the social responsibility of business towards different stake holders.

B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)

SEMESTER THREE EXAMINATION

Model question Paper

BUSINESS COMMUNICATION AND MIS- ATTC302

Time:3 hours

Maximum Marks: 80

SECTION A

*(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)*

- 1 What is communication?
- 2 Discuss the need for MIS.
- 3 Define Communication
- 4 Communication is a two way process. Explain
- 5 Explain the different types of communication
- 6 What is office memorandum?
- 7 What is downward communication?
- 8 What is affidavit?
- 9 “Communication is two-way process.” Explain
- 10 Explain ant two objectives of communication.
- 11 what do you mean by communication model?
- 12 what is feedback?

SECTION B

*(Answer ANY six questions. Each question carries 5 marks) (6*5=30 marks)*

13. Explain 'Information' as an objective of communication.
14. Explain the merits and limitations of downward communication.
15. Write a short note on Informal Communication.
16. Write a format for interview and promotion lettter?
17. What are the important points to be kept in mind while preparing partnership deed?
18. How can one overcome the barriers of communication?
19. Explain the significance of Effective listening in business communication.
20. What are the ways to inculcate the art of effective listening?
21. Explain the importance of lease deed.

SECTION C

Answer ANY two questions. Each question carries 15 marks) (2*15=30 marks)

22. Feedback is an important component of communication. Explain
23. Explain the importance of MIS in decision making.
24. How do the personal opinions and prejudices act as a barrier to communication.
Support your answer with relevant examples.
25. What is MIS explain its objectives and functions.

B.VOC DEGREE ACCOUNTING AND TAXATION

SEMESTER THREE EXAMINATION

Model question Paper

INCOMETAX –I- ATTC303

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)

- 1 Explain the Revised return.
- 2 What do you mean by self assessment?
- 3 Who is liable to pay advance tax?
- 4 What is the time limit for filing revised return for the FY 2017- 18?
- 5 Explain the basic concept of basic assets for levying wealth tax.
- 6 Specify the name any three assets those are exempted from wealth tax.
- 7 To whom TAN card is issued?
- 8 Who is the highest income tax authority as per the Income Tax Act 1961?
- 9 What is a Tax deducted at source?
- 10 Specify the minimum tax limit to levy wealth tax.
11. What is exempted asset?
12. What is TDS?

SECTION B

(Answer ANY six questions. Each question carries 5 marks) (6*5=30 marks)

13. Discuss the statutory obligations of an assessee to file a return of his income and indicate the time limits for filing the return.
- 14 Compliance with legal formalities is less costly than the payment of penalty or interest due on taxes. Explain the statement briefing the defaults and penalties under the Income- tax Act.
- 15 Explain the procedures regarding refund of excess tax paid by the assessee to the Department.
- 16 State the provisions regarding deduction of tax at source in respect of the following incomes :

a) Rent b) Professional or technical fees. c) Winning from horse races.

17 Discuss how regular assessments and best judgment assessments are made under the Act?

18. Ascertain the residential status of the assesses in the following cases for the assessment year 2017-18: (a) Mr X is a citizen of India. He left on 18th April, 2016 and could not return to India till the end of financial year 2016-17. (b) Gita left for U.S.A. on 10th March, 2014 after having lived in India for 20 years. She returned to India on 10th September, 2016.

19 Determine the Annual value of the house in the following cases:

	A (Rs.)	B (Rs)
Municipal value	100000	100000
Fair rent	120000	120000
Standard rent	90000	140000
Actual rent received	132000	96000
Municipal tax 10% of M.V.	Paid by owner	Paid by tenant

(a) Ran took a loan of Rs. 16 Lakhs @ 10% p.a. on 1.7.2014 for constructing a house. The construction of the house was completed in the previous year 2016-17.

Compute for the Assessment year 2017-18 the amount of interest deductible in computing the income from House property if the house is (i) let out, (ii) self occupied.

20 what do you understand by the term capital gain used in the income tax act?
What are the rules regarding exemption of income tax?

21 Explain the provision regarding carry-forward and set-off of losses

SECTION C

(Answer ANY two questions. Each question carries 15 marks)

(2*15=30 marks)

22. Mr. X an Indian citizen left India for USA for employment on 12th September 2015. During the financial year 2016-17 he came to India on a visit and stayed here from 10th November 2016 to 31st December 2016. Ascertain his Residential Status for the A.Y. 2017-18.

23. State whether the following are agricultural or non-agricultural incomes.

- a) Income from house property situated on agricultural land.
- b) Income from sale of trees of spontaneous growth.
- c) Profit on purchase and sale of standing crop.
- d) Salary of a manager of an agricultural farm.
- e) Dividend from a company engaged in agriculture.
- f) Income from sale of plants from nursery.
- g) Income from land used for grazing of animals used for agricultural purposes.
- h) Income from land used as stone quarries.

24. Mr. Harish is an employee of New India Insurance in Mumbai. The following are the particulars of his income : a) Basic salary 20,000 p.m.

- b) DA 10,000 p.m.
- c) House Rent Allowance! 8,000 p.m. (Rent paid by Mr. Harish is! 9,000 p.m.)
- d) CCA 500 p.m.
- e) Entertainment allowance! 1,000 p.m.
- f) Hostel allowance Z 500 p.m. per child for two children.
- g) He is contributing to RPF at! 30,000 p.a. His employer contributes the same.
- h) Interest on RPF balance @ 10% is 15,000. He is provided with free lunch in the office premises during office hours. The cost per lunch is 50. The lunch is provided for 200 days. Compute his income from salary for the A.Y. 2017-18.

25. The following are the particulars of the income of Mr. Pradeep for the P.Y. 2016-17 : a) Basic salary Z 25,000 p.m.

- b) D.A. Z 6,000 p.m.
 - c) Bonus equal to one month's basic salary
 - d) Conveyance allowance! 5,000 p.a.
 - e) He is provided with a furnished accommodation owned by the employer in Bengaluru. The cost of furniture provided is! 20,000. The employer deducts ! 1,000 p.m. towards the accommodation.
 - f) The employer paid the income tax of! 3,000 of Mr. Pradeep.
 - g) He and his employer contribute @ 15% of his salary to his R.P.F.
 - h) Interest credited to the RPF account at 10% is Z 30,000.
 - i) Professional tax paid by Mr. Pradeep is Z 3,000.
- Compute his income from salary for the A.Y. 2017-18.

B.VOC DEGREE ACCOUNTING AND TAXATION

SEMESTER THREE EXAMINATION

Model question Paper

GOODS AND SERVICES TAX-I –ATTTC304

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)

1. What is Goods and Service Tax?
2. What is meant by input tax credit?
3. Define the term "Supply"
4. What is HSN code?
5. What is meant by interstate supply?
6. What is meant of deemed export?
7. What is meant by tax cascading?
8. What is tax invoice?
9. Which taxes at the Centre and State level are being subsumed into GST?
10. What do you mean by Compulsory Registration?
11. How would GST be administered in India?
12. When was GST introduced in india.

SECTION B

(Answer ANY six questions. Each question carries 5 marks) (6*5=30 marks)

- 13 List out the objectives of GST.
- 14 Differentiate between SGST and CGST.
- 15 What are the different rates of tax charged under GST?
- 16 Explain the Reverse Charge Mechanism under GST.
- 17 List out the supply of goods not treated as intra state supply even if supplied within state.
- 18 What do you mean by casual taxable person?
- 19 State the provisions of refund of tax under GST 20. Write a brief note on debit note and credit note.
21. How would a particular transaction of goods and services be taxed simultaneously under Central GST (CGST) and State GST (SGST)?

SECTION C

(Answer ANY two questions. Each question carries 15 marks)

(2*15=30 marks)

22. What are the benefits of GST? Explain in detail.
23. What are the important taxes that are subsumed under GST?
24. Who all are included in the definition of Person?
25. Briefly explain the provisions regarding exemption from GST.

B.VOC DEGREE ACCOUNTING AND TAXATION
SEMESTER THREE EXAMINATION
Model question Paper
FINANCIAL ACCOUNTING I-ATTC305

Time: 3 Hours

Maximum Marks :80

Part A

Answer any **ten**
questions.

Each question carries 2 marks.

1. On 31st December, the date of preparation of final account, Machinery appears at Rs.60,000. Depreciation @10% is required. Give adjusting entry.
2. What are the features of Balance Sheet?
3. Interest received during 2019 amounts to Rs. 2,800. On closing date interest accrued on investment amounts to Rs. 400. Give adjusting entry.
4. Using the following data prepare balance sheet

Particulars	Amount	Particulars	Amount
Debtors	2,80,000	Creditors	4,86,000
Building	13,50,000	Bills payable	1,25,000
Cash in Hand	55,000	Cash at bank	2,05,000
Capital	28,25,000	Bills Receivable	41,000
Machinery	12,50,000	Closing Stock	2,55,000
5. Write down the main difference between single entry and double entry system of accounting.
6. Calculate Bills received from customers- Opening balance - Rs.15,000, Bills receivable endorsed in favour of creditors - Rs. 1,500, Bills receivable honoured - Rs.7,000 B/R dishonoured- Rs. 1,000, Closing balance - Rs. 20,000.
7. From the following information find out total purchases for the year 2015. Sundry creditors and Bills payable as on (1.1.2015) - Rs. 40,000, Sundry creditors and Bills payable as on (31.12.2015) - Rs. 60,000, Cash paid during the year to creditors and bills payable - Rs 1,30,000 Discount allowed by suppliers- Rs.5,000, Cash purchases- 25,000.
8. What journal entry do you pass when short working is recovered and not recovered within the stipulated time in the books of lessee ?
9. What are the features of consignment?
10. What is the treatment of bad debt when there is no del credere commission?

11. A consigned 100 bales of cloth to B at Rs. 10,000 per bale. A incurred the following expenses. Packing and forwarding charges Rs. 1,000; Insurance in transit Rs. 4,000
B received the consignment and sold 80 bales at Rs. 16,000 per bale. They incurred the following expenses.
Freight and Cartage Rs, 6,000 ; Insurance of godown Rs. 800; Salesman's salary Rs. 3,200.
Ascertain the value of consignment stock.
A consigned goods costing Rs. 50,000 to B whose recurring and non recurring expenses on the same amounted to Rs. 5,000 and Rs. 2,000 respectively. B sold 3/4th of the goods for Rs.35,000.
Ascertain the value of unsold stock.
12. How will you treat drawings of crop products under farm accounting?

(10×2=20)

Part B Answer any six

questions.

Each question carries 5 marks.

13. Compare the accounting treatment of capital loss and revenue loss while preparing the books of accounts.
14. Prepare trading account and profit and loss of a trader for the year ending 31st March 2018 from the following data:

Particulars	Amount	Particulars	Amount
Stock (31/03/2017)	2,00,000	Salaries	1,20,000
Purchases	2,55,000	Rent, rates & taxes	22,000
Wages	1,00,000	Depreciation	4,500
Carriage	5,000	Repairs	7,500
Purchase returns	13,250	Discount allowed	12,805
Export Duty	9,000	Bad debts	5,400
Sales	8,75,000	Advertisement	18,700
	25,000	Coal & Cake	
	Gas & Water		73,300
Sales returns	10,000	Factory Lighting	8,400
Stationery	2,250	Printing and	
	General Expenses		9,900
Stock (31/03/2018)	3,50,000		

15. Arjun keeps books on single entry system. You are required to find profit or loss for the year ended 31/12/2012 and also prepare Final Statement of affairs on that date.
- Assets and Liabilities 1/1/2012 31/12/2012

Stock	25,000	32,000		
Cash in hand	1,500	3,400		
Debtors	21,000	18,000		
Bills receivables	15,000	14,000		
Furniture	10,000	10,000	Motor	Van
	25,000	25,000		
Creditors	15,000	17,000		
Bank overdraft	20,000	19,000		

The drawings during the year amounted to Rs. 2500, Depreciate furniture by 10% and write off 300 from Motor Van. Rs. 500 is irrecoverable from a debtor and provide 5% as provision for bad debt.

16. Explain the steps for the preparation of Trading and profit and Loss account and Balance sheet in conversion method?
17. What do you mean by recoupment of short working ?Write the journal entries in the books of lessor on recoupment.
18. Prepare analysis table from this details; Royalty payable Rs 5. per tones of output, Minimum rent 75,000 pa., Short working of a year can be recouped on the next 2 years out of the excess royalty, Output during first five years -10000, 12200, 20800, 25500, 35500 tones respectively.
19. What are the journal entries in the books of Consignee?
20. Moving star sports ltd consigned 1000 cycles to XYZ cycle mart at Rs 1500 each. They paid freight Rs 1,00,000 and insurance Rs 15,000. During transit 100 cycles were totally damaged by fire. Insurance company admitted a claim of Rs 1,40,000 only.

Xyz cycle mart took delivery of 900 cycles and paid Rs 15,300 for octroi. 800 cycles were sold at Rs 2,200 each. They paid Rs 15,000 for advertisement and Rs 5,000 for selling expenses. The consignee was entitled to a commission of 5%. They settled their account by a bank draft.

Prepare consignment account and consignee's account in the books of moving star sports Ltd.

21. Prepare a Crop Account with imaginary figures.

(6×5=30)

Part C

Answer any *two* questions.

Each question carries **15** marks.

22. From the following Trial Balance of Siva prepare trading and profit and loss account and Balance Sheet for the year ended 30.3.2018

Trial Balance as at 31.03.2018

Particulars	Debit	Credit
Capital		35,000
Drawings	5000	
Purchases	26,000	
Purchase Return		2000
Opening Stock	8000	
Salary	4000	
Wages	1500	
Rent	500	
Bad debts	500	
Discount allowed	600	
Sundry debtors	18,000	
Cash in Hand	500	
Cash at Bank	6000	
Insurance	600	
Trade expenses	450	
Printing	200	
Furniture	6500	
Building	6000	
Sales		34,350
Discounts		2000
Sundry creditors		10,000
Bills Payable		1000
Total	84,350	84,350

Additional Informations:

1. Closing stock was valued at 6000
2. Insurance was prepaid to the extent of 100
3. Outstanding expenses are Salary Rs.300 and wages Rs.350

4. Make a provision for doubtful debts at 5% on sundry debtors.
 5. Calculate interest on capital at 5% p.a
 6. Depreciate building at 5% and furniture at 10%
 7. Discount on creditors at 1%
23. Mr. Bobby does not keep his books under double entry system. The following are his assets and liabilities as on opening and closing dates of 2016.

Assets and liabilities 1/1/2016 31/12/2016

Debtors	10,500	15,000
Creditors	9,100	10,200
Bills payable	4,300	4,800
Bills receivables	6,400	7,600
Stock	17,300	21,300
Furniture	8,000	?

Bobby's cash book as follows

Receipts	Amount (in Rs.)	Payments	Amount (in Rs.)
Balance 1/1/2016	4,300	Salaries	5,000
Sales	66,000	Wages	4,500
Debtors	48,000	Purchases	43,500
Bills receivables	16,700	Creditors	28,000
		Drawings	2,500
		Office expenses	12,800
		Bills payables	6,600
		Investment in shares	22,000
		Balance on 31/12/2016	10,100
	1,35,000		1,35,000

Discount allowed to debtors is Rs.2,200, discount allowed by creditors is Rs.2,300, bad debts written off is Rs.300, Provision for doubtful debts is at 5%, Depreciation at 10 % on furniture, interest accrued on investment amounted to 2,200. Prepare profit and loss account and balance sheet for 2016.

24. A owned certain patent right .He granted a license to M/s B & Sons to use such right on a royalty basis . The following are the relevant particulars:

Year	Minimum rent	Royalty earned
2005	1,750	1,500
2006	2,000	1,800
2007	2,250	1,900
2008	2,500	2,750
2009	2,500	2,600

The deficiency of any year is to be set off against excess payable within the next two years.

Prepare necessary ledger accounts.

25. Arjun of Asam consigned 100 sewing machines to sajan of Mumbai to be sold on his risk. The cost of one sewing machine was Rs 150, but the invoice price was Rs 200. Arjun paid freight Rs 600 and insurance in transit Rs 200.

Sajan sent a bank draft to Arjun for Rs 10,000 as advance payment and later sent an account sale showing that 80 sewing machine were sold at Rs 220 each. Expenses incurred by Sajan were: carriage inward Rs 25, Octroi Rs 75, godown rent Rs 500 and advertisement Rs 300. Sajan is entitled to a commission of 5% on sales

Journalise the above transactions in the books of Arjun and Sanjay.

(2×15=30)

B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)

SEMESTER THREE EXAMINATION

Model question Paper

PRACTICAL ACCOUNTING THROUGH TALLY –ATTC306

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)

1. Explain what is Tally and where it can be used?
2. Mention what is the difference between Tally ERP 9 and Tally 7.2?
3. Mention what features are available in Tally ERP 9 for Accounting?
4. Mention what is the shortcut to repeat the narration on a voucher?
5. Explain what is group in Tally ERP 9?
6. Mention what are the types of Tally ERP 9 vouchers? Also give the shortcut for creating this vouchers?
7. Mention what is the short cut to retrieve the last line which is removed in Tally ERP?
8. Write syntax using a cell range.
9. List the steps for altering a ledger.
10. Mention when you create a company in Tally ERP 9, what information does directory stores?
11. Mention what is the short cut to recall the last narration saved for the first ledger in the voucher?
12. What does the statement of Inventory be used for?

SECTION B

(Answer ANY six questions. Each question carries 5 marks) (6*5=30 marks)

11. Explain how to set up an employee in Tally ERP 9 for their payroll?
12. Explain what trial balance is and how you check trial balance in Tally ERP9?
13. Discuss the steps for working *and* saving with document.
14. Explain the steps for inserting the column in the table and Meting a row from the table, ,
15. Describe the steps for opening the existing openoffice,org cafe *preadAtect.
16. Write short notes on inserting an OLE object.

17. Describe the steps for undoing an action.
18. Explain how to create a ledger?
19. Explain what is the default configuration Tally ERP 9 provides for Balance Sheet?
20. Mention how you can view the Books of Accounts in Tally ERP 9?
21. Mention what are the options available in Account Books Menu in Tally ERP 9?

SECTION C

(Answer ANY two questions. Each question carries 15 marks) (2*15=30 marks)

22. Mention what are the functional enhancement or features included into Tally ERP ?
23. Mention what are the two pre-defined ledger available in Tally ERP ?
24. Mention what are the types of ledger you can make in Tally ERP ?
25. Mention what is the shortcuts for Voucher Creation and Alteration Screen in Tally ERP 9?

B.VOC DEGREE ACCOUNTING AND TAXATION

SEMESTER FOUR EXAMINATION

Model question Paper

SOFT SKILLS AND PERSONALITY DEVELOPMENT- BOCG401

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)

1. What is personality?
2. Explain life with Alfred Alders theory
3. What are the determinants of personality?
4. What is motivation?
5. What are the situations that lead to faulty life style?
6. What is natural inferiority?
7. What is self acceptance?
8. How can we develop self esteem?
9. State the stages of Abraham Maslow's theory?
10. What is positive thinking?
11. Explain the characteristics of personality?
12. What are the factors affecting motivation?

SECTION B

(Answer ANY six questions. Each question carries 5 marks)

(6*5=30)

13. How life skills can be achieved?
14. Explain the dimensions of personality?
15. Explain the reasons for childhood inferiority?
16. Explain the factors affecting self esteem?
17. Explain the role of self concept in early life cycle?
18. Explain some tips to develop positive thinking?
19. What are the functions of behavior?
20. Describe how self evaluation contributes to learning?
21. Explain Abraham Maslow's theory

SECTION C

(Answer ANY two questions. Each question carries 15 marks)

(2*15=30)

22. Explain the scope and significance of choice theory?
23. What is self esteem?explain the factors that influence self esteem?
24. Explain the difference between health effects of positive thinking and negative thinking?
25. What is self evaluation? Explain the self evaluation maintenance theory put forward by Abraham Tesser?

B.VOC DEGREE ACCOUNTING AND TAXATION

SEMESTER FOUR EXAMINATION

Model question Paper

FINANCIAL ACCOUNTING- II-ATTC402

Time:3 hrs.

Mark:80

Section - A

Answer any ten questions each question carries two marks

1. What are inter branch transactions?
2. What are departmental accounts?
3. Why goods are invoiced by the head office to branches at selling price?
4. What is branch adjustment account?
5. What is goods in transit?
6. Define branch
7. What do you mean by piecemeal distribution?
8. What do you mean by Realisation account?
9. How Joint Life Policy Reserve is treated during dissolution?
10. What is deficiency account?
11. What is base capital in the context of piecemeal distribution?
12. What is maximum loss?

Section B

Answer any six questions, each questions carries five marks

13. Distinguish between branch and department.
14. Mention the different ways of keeping the accounts of dependent branches by the head office.
15. State the objectives of keeping branch accounts.
16. Explain the objectives and advantages of preparing departmental accounts
17. From the following details prepare branch account in the head office books and ascertain profit or loss for the year 2017

Branch stock on 1-4-2016	15,000
Branch debtors on 1-4-2016	30,000
Petty cash –opening	300
Goods sent to branch	2,52,000
Goods returned by the branch	2,000
Cash sales	60,000
Credit sales	2,28,000
Cheque sent to branch for:	
Salaries	9,000
Rent	1,500
Petty expenses	1,100
Branch stock – closing	25,000
Debtors- closing	48,000
Petty cash –closing	200

18. Differentiate between dissolution of partnership and dissolution of firm?
19. Explain the two methods of piecemeal distribution?
20. Explain Garner Vs Murray rule?
21. What are the modes of dissolution of partnership firm?

Section C

Answer any two questions, each question carries 15 marks

22. Crown industries, Mumbai has a branch at Madurai to which goods are invoiced at cost plus 25%. The branch makes sales both for cash and on credit. Branch expenses are paid direct from head office and the branch remits all cash to the head office. From the following details prepare the necessary ledger accounts in the head office books to calculate branch profit as per stock and debtors system.

	Amount	Goods
received from head office at invoice price	60,000	
Goods return to head office at invoice price		1,200
Branch stock –opening(invoice price)		6,000
Cash sales		20,000
Credit sales		36,000
Branch debtors-opening		7,200
Cash collected from debtors		32,000
Discount allowed		600
Bad debts		400
Goods returned by debtors		800
Rent and rates		1,800
Branch office expenses		600
Branch stock at invoice price- closing		12,000

24. The following is the trial balance of Kannoor Branch as on 31 -3-2017

Particulars	Dr.	Cr.
Purchases	75,000	
Sales		1,40,000
Goods from H.O	15,000	
Wages	5,000	
Salaries	4,000	
Carriage inwards	1,000	
Goods sent too H.O		12,000
Cash at bank	8,000	
Furniture	20,000	
Opening stock	7,000	
Sundry debtors	25,000	
Sundry creditors		13,000
Rent and rates	4,000	
Bills receivable	13,000	
Discount		2,000
Head office account		10,000
	1,77,000	1,77,000
	=====	=====

The branch account in the head office books shows a debit balance of rs.14,000. It is found that goods costing Rs. 3,000 sent by H.O on 24-12-2017 has been received by the branch only on 5th January 2017. It is also noticed that a cheque of Rs. 1,000 sent by the branch in December is received by H.O only in January

Branch furniture required a depreciation of 10%. Salary outstanding at branch amounts to Rs.800. Closing stock at branch is valued at Rs. 22,000

Prepare branch trading P&L account, give incorporating entries and branch account in the books of Head office.

25. A and B were partners in a firm sharing profits and losses equally. Their balance sheet stood as follows on 31-12-2017

Liabilities	Amount	Assets	Amount
Creditors	390000	Cash at bank	30000
Capital-A	60000	Debtors	50000
		Stock	62500
		Furniture	40000
		Plant & Machinery	147500
		B's Capital	120000
Total	450000	Total	450000

The assets were realized as follows

	Amount
Stock-	35000
Debtors	50000
Furniture	20000
Plant & Machinery	70000

The realization expenses amounted to Rs.15000/-. A's private estate was not sufficient even to pay his private liabilities; whereas Rs.5000/- were collected from the private estate of B. Close the books of the firm by opening Realisation A/C, Bank A/C, Creditors A/C, Partners Capital A/C, and Deficiency A/C, assuming that all partners are insolvent.

26. The Balance Sheet of X, Y and Z, sharing profits and losses in the ratio of 2:2:1, as on 31-12-2016 stood as follows:

Balance Sheet

Liabilities	Amount	Assets	Amount
Creditors	7000	Cash at Bank	2000
Loan from X	6000	Debtors	8000
General Reserve	5000	Stock	5000
Capital: X	7000	Plant & Machinery	7000
Y	4000	Land & Buildings	12000
Z	5000		
Total	34000	Total	34000

The firm was dissolved on 31.12.2016. The assets were realized as follows:

	Amount
1 st Realisation	6500
2 nd Realisation	7500
3 rd Realisation	10000

Y took over stock worth Rs.2000/- at the time of third realization. The partners distributed the cash as and when available.

Show the distribution of cash on the basis of proportionate capital method.

B.VOC DEGREE ACCOUNTING AND TAXATION

SEMESTER FOUR EXAMINATION

Model question Paper

BUSINESS STATISTICS –ATTC403

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)

1. Elaborate the use of trend analysis in analyzing financial statement
2. Find Mean, Median and Mode for the following data :
2, 5, 8, 2, 5, 9, 6, 5, 3
3. What is Measure of Central Tendency?
- (4) Calculate the range and its coefficient for the following data :

x	4	6	8	10	12
f	15	25	12	36	30

- (5) The following data refers to Birth Rate and Death Rate for three states in a particular year. Draw a Multiple Bar Diagram to represent this data :

State	Birth Rate	Death Rate
Maharashtra	35,000	15,000
Gujarat	28,000	8,000
Tamilnadu	14,000	6,000

- (6) State merits and demerits of Mode.

- (7) State Properties of Regression Coefficient.

- (8) what is a Feasible Solution (FS)
- (9) Explain Optimum Solution
- (10) Compute Coefficient of Quartile Deviation for the following data :100, 24, 14, 21, 105, 68, 35, 106, 100, 72, 16.
- (11) The distribution of marks obtained by 100 students is given below. Calculate the Arithmetic Mean :

Marks	0-10	10-20	20-30	30-40	40-50	50-60
No. of Students	5	10	25	30	20	10

- (12) What is Mean, Median and Mode?

SECTION B

(Answer ANY six questions. Each question carries 5 marks)

(6*5=30 marks)

- (13) How we find median from the data?
- (14) The mean height of 25 boys in a class is 61 cm and the mean height of 35 girls in the same class is 58 cm. Find the combined mean height of 60 student of the class.
- (15) Differentiate between Geometric mean and Harmonic mean?.
- (16) Write a note on ‘Scope of Statistics in Industry’.
- (17) Explain Weighted Mean.
- (18) Define Population and Sample.
- (19) State merits and demerits of Mean.
- (20) Find Median for the following data :

Wages in Rs.	30-40	40-50	50-60	60-70	70-80	80-90	90-100
No. of Persons	1	3	11	21	43	32	9

- (21) Explain in detail about ratio analysis ,objectives and limitations.

SECTION C

(Answer ANY two questions. Each question carries 15 marks)

(2*15=30 marks)

- (22) Draw Histogram for the following data :

Marks	0-20	20-40	40-60	60-80	80-100
No. of Students	2	18	42	28	5

- (23) Find Mode for the following data giving marks obtained by students from F. Y. B. B. A. Class :

Marks	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90
No. of Students	4	12	40	41	27	13	9	4

- (24) Discuss in detail about business statistics including distrust in statistics.

Illustrate the importance of graph in quantitative analysis.

B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)

SEMESTER FOUR EXAMINATION

Model question Paper

GOODS AND SERVICES TAX-II-ATTC404

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark)

(10*2=20 marks)

1. What is assessment?
2. Who are not liable for registration under GST?
3. Will cross utilization of credits between goods and services be allowed under GST regime?
4. How will imports be taxed under GST?
5. List the provisions regarding claiming of input tax credit.
6. List the cases in which Input tax credit is not available.
7. What are GST rate slabs?
8. Why is Dual GST required?
9. Which authority will levy and administer GST?
10. What are the benefits which the Country will accrue from GST?
11. How GST returns will be filed?
12. What would be the role of GST Council?

SECTION B

(Answer ANY six questions. Each question carries 5 marks)

(6*5=30 marks)

13. Differentiate between Provisional Assessment and Scrutiny Assessment
14. Explain the contents of electronic credit ledger
15. ABC Ltd Kottayam supplies to XYZ Ltd Trissur goods worth Rs.5,000 and charges Rs.1000 towards packing of goods. The goods falls under 18% category. Compute tax payable under appropriate GST Law.
16. Briefly explain the terms:-
 - a)Electronic Liability Register
 - b)Electronic Cash Ledger

17. Mr Rama purchased goods Rs 100000 locally. He sold goods locally for Rs 150000. He paid legal fees of Rs 5000, storage cost Rs 5000, transportation cost Rs 5000, wages Rs 5000, Other manufacturing expenses Rs 6000. He purchased furniture for his office for Rs 12000. If CGST and SGST rates are 12% each, calculate net GST payable.
18. ABC Ltd Ernakulam supplies to XYZ Ltd , Bengaluru goods worth Rs. 10,000/- Supplier agreed to all Allow discount of 10%. ABC Ltd gets the consignment inspected by authorized agencies of XYZ Ltd And incurs Rs. 1000/- towards the same and the same is recovered in the invoice. The goods sold Falls under GST rate of 18%. Compute tax payable under appropriate GST Law.
19. What is GST council? Explain its structure and functions.
20. Explain briefly the Input Service Distributor and its functions.
21. Write a note on Indian GST Model.

SECTION C

(Answer ANY two questions. Each question carries 15 marks)

(2*15=30 marks)

22. What is Assessment? Explain the various types of Assessment under GST Act?
23. Explain the procedure for registration under GST . Also explain the procedure cancellation of registration and revocation of cancellation.
24. Explain the conditions to find out the time and place of supply in case of inter and intra state supply.
25. Explain the main provisions regarding time and place of supply under GST.

B.VOC DEGREE ACCOUNTING AND TAXATION

SEMESTER FOUR EXAMINATION

Model question Paper

INCOME TAX II- ATTC405

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)

- 1 Define Business.
- 2 Mention any four disallowed expenses, in calculation of profit from business.
- 3 What is short term capital asset ?
- 4 What do you mean by less tax securities ?
- 5 Explain the provision U/S 80U.
- 6 Name any two no limit 50% deductible donations U/S 80G. 7 How do you set-off the long term capital loss ?
8. What is casual income ?
- 9 What is long term capital gain ?
10. If net winnings from horse-race is 1,50,000, find the gross amount
11. What is vocation ?
12. Mention any four admissible expenses while computing taxable business income.

SECTION B

(Answer ANY six questions. Each question carries 5 marks)

(6*5=30 marks)

13. List out any 6 items included U/S 80C.
- 14 Explain the provisions for set-off and carry forward of the following losses : a) Loss from house property
b) Speculation business loss
c) Short term capital loss.
15. A block of assets consists of 3 machines, whose WDV on 1-4-2015 was 2,00,000. On 10-8-2015 a new machine of the same block was purchased for 50,000. Another machine was purchased on 3-2-2016 but put to use on 25-4-2016, cost being 40,000. The first 3 machines were sold on 15-12-2016 for Z 1,50,000. The rate of depreciation for all the above machines was 15% p.a.
Find the value of capital gain/WDV of the block of machine on 1-4-2017, as the case may be.

16.

	Gold Z	Securities t	Plot 7
Sale proceeds	4,00,000	1,50,000	20,00,000
Brokerage paid on sale			2%
Cost of acquisition	60,000	40,000	1,40,000
Year of acquisition	1988-89	2013-14	1984-85
Cost Inflation Index	161	939	125
Date of sale	1-6-2016	1-1-2017	30-8-2016

He has purchased a residential house for 79,00,000 on 25-3-2017 on which date he did not own any other residential house. Whether Shri Athmananda is eligible to claim exemption U/S 54F? Calculate his taxable capital gain for the assessment year 2017-18. CII for the financial year 2016-17 was 1125.

17. Shri Anjaneya has submitted the following particulars for the assessment year 2017-18 :

i) Income from salary (computed)	4,00,000
ii) House property income (computed)	2,00,000
iii) Income from business	5,00,000
iv) Long term capital gain	50,000
v) Short term capital gain	20,000
vi) Agriculture income in India	4,000

Note :

i) Short term capital gain is from the sale of equity shares for which securities transaction tax was not paid.

ii) Long term capital gain is from the sale of equity shares for which securities transaction tax was paid.

Calculate the Tax Liability of Shri Anjaneya for the assessment year 2017-18.

18. Mr. Intravert has held the following investments and incomes during the financial year 2016-17 :

- i) 2,00,000, 8% State Govt. securities.
- ii) 5,00,000, 10% tax free commercial securities.
- iii) 4,00,000, 12% commercial securities.
- iv) 10,000 (gross) received as interest on Public Ltd. company's securities.
- v) 7,200 interest received on debentures of ABC Ltd. (listed).
- vi) 9,000 interest received on securities of XYZ Ltd. (unlisted).
- vii) 5,000 dividend received from Indian company.
- viii) 4,000 interest received from the units of **UTI**.
- ix) 2,10,000 (net) lottery income from Kerala State Lottery.

Bank charged 5,000 as collection charges compute his income from other sources for A.Y. 2017-18.

19. State the conditions and exemptions U/s 54 B for claiming exemption from capital gain.
- 20 Explain the provisions to set-off and carry forward the following losses : a) Loss of House-property.
b) Short term capital gain.
- 21 Ms. Keerti, a resident submits the following particulars of her Income & Expenditure for the P.Y. 2015 —16. Compute total Income for the A.Y. 2016 —17. a) Gross total Income 9,00,000.
b) Contribution to PPF 80,000.
c) Contribution to annuity plan of LICZ 15,000.
d) Contribution to PM's National Relief funds 10,000.
e) Contribution to charitable hospital 10,000.
f) Contribution to defence funds 10,000.

SECTION C

(Answer ANY two questions. Each question carries 15 marks) (2*15=30 marks)

22. Ms. Vimala had two houses —

- 1) The 1st house was occupied by herself for her residence. She got this house from her brother as gift on 15-8-1988. Her brother purchased this house in 1979 for ₹ 65,000. FMV on 1-4-1981 was ₹ 70,000. Vimala spent ₹ 6,500 on its improvement on 10-9-2003. She sold it on 30-9-2015 for ₹ 18,50,000. She purchased another house for her residence on 25-3-2016 for ₹ 9,00,000.
- 2) She had purchased the 2nd house for ₹ 56,000 in 1987 — 88 and had let out for residential purpose. She sold this house on 31-8-2015 for ₹ 8,50,000 by incurring selling expenses of ₹ 47,800.
- 3) She had purchased Jewellery in 1987 — 88 for ₹ 75,000 and on 25-2-2015 sold this Jewellery for ₹ 8,50,000 and purchased new Jewellery for ₹ 2,00,000.
- 4) Motor car sold on 1-12-2015 for ₹ 90,000 was purchased by her in January 2005 for ₹ 1,40,000 and its WDV on 1-4-2015 is ₹ 76,000. Car is used in business. CII for 1981 82 =100
1987-88=150 1988-89=161 2003 — 04 = 463 2015 — 16 .1081 Compute taxable capital gain for the A.Y. — 2016 —17.

23. Following are the Income details of Mrs. Roshini, a resident. Compute her Income from other sources for A.Y. 2016 —17.

- 1) She gave management consultancy service to entrepreneurs during the year and received ₹ 55,000 from clients. She claims she spent ₹ 5,000 on related travelling.
- 2) Income from agriculture in Sri Lanka ₹ 20,000.
- 3) Dividend from UTI ₹ 5,000.
- 4) Interest on post-office savings bank ₹ 1,000
- 5) She holds the following investments
 - a) ₹ 1,00,000, 9 % tax free commercial securities (not listed)
 - b) ₹ 30,000, 7 % debentures of Canara Mills Ltd.
 - c) ₹ 72,000, 10 % tax free debentures of LIC of India (listed).

6) She lives in a rented house and pays rent of 6,000 p.m. She has sub-let 1/3 portion of the house on a rent of 3,000 p.m. She has taken up the responsibility of paying municipal taxes of 1,500 on the whole house and also repairs of the whole house amounting to 6,000.

24. Ms. Sunitha submits the following particulars :

Incomes

- a) Computed Salary Incomes 2,00,000.
- b) Computed Income from property let-outs 65,000.
- c) Agricultural Income from Bangladesh 1,00,000.
- d) Share of Income from HUF 1,70,000.
- e) Computed Income from STCG 75,000.

Expenses :

- a) Life Insurance premium paid 28,000 (Sum assured 25,00,000)
- b) Medical Insurance premium paid 18,000.
- c) Loan repayment towards home loan installment 20,000.
- d) Contribution of 20,000 to the Swachh Bharat Kosh set up by the central government

25. . Mrs. Rao, a physician and resident of Chennai submits the following receipts and payments account for the year ending 31-3-2016.

Receipts	Payments
To Balance b/d	70,000 By Rent of clinic
" Consultation fees	2014 15 80,000
2014 —15	25,000 2015 16 1,20,000
2015-16	2,50,000 " Surgical Equipments 1,00,000
2016 17	30,000 Computers Interest on loan (profession)
" Visiting fees	80,000 50,000
	" By Professional books 12000
	purchased (annual publication) 15,000
" Winnings from	" Purchase of Car 1,50,000
lottery (gross) 50,000	" House hold Expenses 20,000
" To Interest on post-office savings	" Income tax 5,000
A/c 30,000	" Life Insurance premium 18,000
" Gift from patients 40,000	" Gift to mother 12,000
from HUF 20,000	" Car Expenses 30,000
" Sale of Medicine 90,000	" Lottery ticket 25,000
" Loan from Bank 1,50,000	" Staff salary 1,20,000
	" Balance C/d 78,000
	8,35,000

8,35,000

Additional Information

- 1) WDV of car on 31-3-2015 was 1,00,000. On which 15 % depreciation to be charged. Car is used 60 % for profession and 40 % for private purpose.
- 2) Visiting fee due but not received for 2015 —16 is 18,000.
- 3) Consultation fees due but not received for 2015 — 16 is 8,000.
- 4) Surgical equipments and computers were purchased and put to use on 10-9-2015. Determine Taxable Income from profession for Assessment year 2016 —17.

B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)

SEMESTER FIVE EXAMINATION

Model question Paper

ENVIRONMENTAL STUDIES-BOCG501

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)

- 1.What is food web?
- 2.Describe effects of air pollution on human.
- 3.How would you manage land resources?Discuss.
- 4.Write about the Earth' Summit and Kyoto Protocol.
- 5 What is solar energy?
6. What is aquatic ecosystem?
- 7 What is wasteland reclamation?
- 8 Discuss the role of an individual in prevention of pollution.
- 9.Clearly describe to concept of Ecosystem?
10. What do you understand by sustainable development?
11. What is rain water harvesting?
12. Explain the traditional energy resources?

SECTION B

(Answer ANY six questions. Each question carries 5 marks)

(6*5=30 marks)

13. Explain at least five renewable resources along with their advantages and disadvantages.
14. What is the scope and importance of environmental studies?
15. Explain the flow of energy through the various components of the ecosystem.
16. What are the main sources of marine pollution? Describe their effects and suggest methods of control marine pollution.
17. What is sustainable development? Briefly describe the concept and important pillars of sustainable development.
18. Define causes and effects of acid rain on environment.
19. Explain the aim and objectives of Air (prevention and control of pollution) Act, 1981.
20. Discuss the salient features of wildlife protection act.
21. What are the functions of central board under air pollution preservation and control act 1981?

SECTION C

(Answer ANY two questions. Each question carries 15 marks)

(2*15=30 marks)

22. What do you understand By energy resources. Explain its classification on different basis?
23. Why we need water preservation? Write the methods for water preservation.
24. What is nuclear or radioactive pollution? Explain in details.
25. Explain the non- traditional or alternative energy resources?

B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)

SEMESTER FIVE EXAMINATION

Model question Paper

RESEARCH METHODOLOGY- ATTC502

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark)

*(10*2=20 marks)*

1. Explain the meaning of research .
2. What is the necessity of defining a research problem?
3. What are the objectives of reaserach?
4. What are the limitations of secondary data collection?
5. What are the features of a research design?
6. List down the advantages of observation method of data collection.
7. What are the guiding considerations in the construction of questionnaire? Explain
8. Why tabulation is considered essential in a research study?
9. What are the precautions to be taken while writing a research report.
10. Explain the technique and importance of oral presentation of research findings.
11. What is primary data?
12. What is sample?

SECTION B

(Answer ANY six questions. Each question carries 5 marks)

*(6*5=30 marks)*

13. Explain the different steps involved in a research process
14. a) Discuss the various characteristics of a good research.
b) Explain the types of research in detail.
15. a) Briefly explain how to conduct a literature review during a research.
b) Differentiate between Exploratory and Descriptive research design.
16. a) Bring out the importance of review of literature as a source of research problem.
b) Explain the steps in developing a research plan.

17. Explain in detail, the different methods of data collection in research.
18. a) What is and explain its consequences.
19. a) What are the characteristics and functions of a research report?
b) Give an account of the contents of a research report.
20. Explain the various steps of writing of research report in detail?
21. What are the elements of sample design? Explain.

SECTION C

(Answer ANY two questions. Each question carries 15 marks)

(2*15=30 marks)

22. Explain the steps in writing research report.
23. Explain the need for research design.
24. Explain the different techniques of interpretation.
25. Explain different kinds of report.

B.VOC DEGREE ACCOUNTING AND TAXATION

SEMESTER FIVE EXAMINATION

Model question Paper

MANAGEMENT ACCOUNTING- ATTC503

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)

1. What is Management Accounting?
2. Give any two objectives of Management Accounting.
3. Write any two uses of Financial Statement.
4. Name various sources of Funds.
5. State the meaning of Quick Ratio.
6. What is the formula for R.O.I?
7. What do you mean by budgetary control?
8. What is meant by Cash Budget?
9. Define Marginal Costing.
10. Explain the meaning of Margin of Safety.
11. What is a Cash Flow Statement ?
12. How do you calculate 'Dividend Payout Ratio' ?

SECTION B

(Answer ANY six questions. Each question carries 5 marks)

(6*5=30 marks)

13. Trace the difference between Management Accounting and Cost Accounting.
14. Prepare a Comparative income statement of JK Ltd., for the years ending 31st March 2006 and 2007 from the followin .

	2006	2007
	31st March	31st March
	Rs.	Rs.
Purchase Less Returns	80,000	1,50,000
Other Direct Expenses	20,000	50,000
Sales	1,80,000	2,60,000
Office Expenses 20,000 25,000 Selling Expenses 10,000 15,000		
Finance Expenses	10,000	8,000
Profit	40,000	12,000

15. Given :

Current Ratio 1.4 Liquid Ratio 1

Stock turnover ratio (Closing stock) 8 Gross profit ratio 20%

Sales for the year Rs. 10,00,000

From the above calculate working capital.

16. Compute the pay out ratio from the data provided by equipment leasing Company **Ltd. Also** ascertain its retained earning ratio. **Rs.**

Net Profit 80,000

Provision for Tax 40,000

Preference Dividend 10,000

No.of equity share' 30,000

Dividend per equity share 0.45

17. Bring out'the limitations of 'Ratio Analysis'.

18. What are the different classifications of Budgets?

19. You are required to calculate Break Even Volume from the following data
Profit Rs. 5,000 [20% of Sales] P.V
ratio is 50%

20. You are given:

Margin of safety Rs. 10,000 which represents 40% of sales. P.V
ratio 50% Calculate (a) Sales (b) Break Even Sales (c) Fixed
Cost (d) Profit.

21. From the following details find out funds from operation/Funds lost in
operation :

Particulars	Rs.
P and L A/c balance as on 1-4-2017	6,54,450
P and L A/c balance as on 31-3-2018	7,45,650
Depreciation on Plant and Machinery	47,740
Profit on Revaluation on Investments	34,430
Goodwill written off	25,070
Preliminary expenses written off	51,250
Provision for Tax	25,520
Proposed Dividend	52,250
Profit on sale of buildings	65,560
Dividend received	41,140
Interest on Investments	9,050

22 Given the following figures:

		Rs.
Sales	=	15,00,000
Gross Profit	=	20% on Sales
Current Assets	=	4,00,000
Current Liabilities	=	2,00,000
Fixed Assets	[Gross]	5,00,000
<u>Less</u> Depreciation		<u>1,00,000</u> 4,00,000

Calculate: (i) Capital turnover ratio(ii) Fixed assets turnover ratio (iii) Working capital turnover ratio.

23. Discuss the scope and functions of Management Accounting.

24. From the following information relating to Quick Standards Ltd., you are required to find out

- a) P.V ratio b) Break Even Point c) Profit d) Margin of Safety.

	Rs.
Total Fixed Costs	4,500
Total Variable Costs	7,500 Total
Sales	15,000

e) Also calculate the volume of sales to earn Profit of Rs. 6,000.

25 State with reasons whether the following transactions result in increase or decrease of working capital or do not affect the working capital.

- A company issued Debenture for Rs. 2,00,000.
- Creditors took over investments Rs. 17,500.
- Stock Rs. 10,000 was sold for Rs. 15,000.
- Income tax paid Rs. 25,000.
- Underwriting commission paid Rs. 6,000.
- Machinery purchased by issue of Equity Shares for Rs. 60,000.
- Investment Rs. 50,000 were sold for Rs. 15,000
(Assumed Investments are long term)
- Rs. 40,000 was transferred from P and L Nc to General Reserve.
- Creditors Account for Rs. 40,000 were settled at 5% discount.
- Amount paid for Insurance Rs. 7,000 includes Rs. 1,500 pre-paid insurance.

B.VOC DEGREE ACCOUNTING AND TAXATION

SEMESTER FIVE EXAMINATION

Model question Paper

CORPORATE ACCOUNTING – I- ATTC504

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)

1. What is an authorised capital ?
2. What do you mean by Financial Analysis ?
3. How do you treat profit prior to incorporation and _ profit after incorporation?
4. Mention any four factors influencing goodwill.
5. What is meant by valuation of shares ?
6. Mention any two methods of valuing shares.
7. How is the cost of goods sold calculated?
8. What is the difference between a trial balance and a balance sheet?
9. What are fictitious assets?
10. What do you mean when you say that you have negative working capital?
11. How do you calculate purchase consideration under net assets method ? 12. State the methods of accounting for amalgamation.

SECTION B

(Answer ANY six questions. Each question carries 5 marks)

(6*5=30 marks)

13. Calculate the purchase consideration and pass opening Journal Entries in the books of purchasing company.

Value of assets as per Balance Sheet 50,43,140 ,

Agreed value of assets taken over 36,43,140 Liabilities as per Balance Sheet 6,43,140

Liabilities not taken over 43,140 Purchase consideration to be discharged in equity shares of 10 each.

14. ATC Ltd. issued 50,000 equity shares. The issue was underwritten as follows : P - 40%, Q - 30%, R - 30%.

Applications were received for 40,000 shares, out of which the following were the marked applications : P - 10,000 shares, Q - 5,000 shares, R - 10,000 shares.

Unmarked applications had to be distributed in the gross liability ratio. Calculate the liabilities of the underwriters.

15. Calculate sales Ratio from the following :

X Company was incorporated on 1.5.2009 and acquired a business with effect from 1.1.2009_ Total sales from 1.1.2009 up to 31.12.2009 was Rs. 6,00,000.

Sales for January and February 1 1/2 times the average monthly sales. Sales from March to July :2 of average monthly sales.

Sales for August and September 'A of average monthly sales and sales from October to December double the average monthly sales.

16. A business was available for sale and it had earned the following

profits in the past : 2009 - Rs. 7,10,000, 2010 - Rs. 6,90,000, 2011 - Rs. 7,50,000, 2012 - Rs. 7.30.000.

The business was managed by the proprietor himself and he could have earned Rs. 1,20,000 each year from an alternate job. if not engaged in the business.

Calculate the goodwill of the business based on 2 years purchase of the simple average net profit of the previous 4 years.

17. The following **is the** Balance Sheet of **Sunlight Ltd.**, as at 31.03.2013 :

Liabilities	Rs.	Assets	Rs.
20,000 shares of Rs. 10 each	2,00,000	L/B (Market value Rs. 1,50,000)	75,000
General reserve	50,000	P and M (Market value Rs. 1,00,000)	80,000
Women savings a/c	50,000	Trade Marks (Market value Rs. 8,000)	10,000
P and L a/c	50,000	Stock	1,00,000
Current liabilities	25,000	Debtors	54,000
		Investments	20,000
		Cash at Bank	20,000
		Preliminary expenses	16,000
	3.75.000		3.75.000

find out the intrinsic value of each share taking into account the following data :

	Rs.
Interest payable to creditors	1,000
Bad debts amounts to	2,000
Investments worth	16,000

18. Under which heading would you show the following in company final accounts :

- (a) Furniture
- (b) Purchases
- (c) Bonus to employees
- (d) General reserve (e) Electricity charges (f) Bank charges.

19. What is environmental accounting ? State its needs.

20. How do you treat holding company's share of revenue profit in Consolidated Balance Sheet ?

21. Mention any four objectives of amalgamation of companies

SECTION C

(Answer ANY two questions. Each question carries 15 marks) (2*15=30 marks)

22.S Ltd. issued to public 1,50,000 equity shares of Rs. 100 each at par. The issue was underwritten equally by A, B and C for a 3% commission. Applications were received for 1,40,200 shares in all and the following details are available :

Names of the Firm	underwriting	Marked	Total	underwriters	applications	applications	applications
A		5,000	40,000	45,000			
B		5,000	46,000	51,000			
C		3,000	34,000	37,000			
Unmarked		7,200	applications				
							1,40,200

It was agreed to credit the unmarked applications to A B and C equally and firm applications had to be treated as marked applications. Calculate the total liabilities of the underwriters.

23. A company was incorporated on 1st May 2014 acquiring the business of a sole trader with effect from 1st January 2014. The accounts of the company were closed for the first time on 31.12.14 disclosing a gross profit Rs. 1,68,000.

The establishment expenses were Rs.42,660,Directors fees Rs.3,000 per month, Preliminary expenses written off Rs. 4,000, rent to June 2004 was Rs. 300 per month which was thereafter increased to Rs. 750 per month. Included in the Directors fees was salary to the Manager at Rs. 1,500 per month who was appointed as a Director at the time of incorporation of the company.

Prepare a statement showing profits prior and subsequent to incorporation. Included in the Directors fees was salary to the Manager at Rs. 1,500 per month who was appointed a Director at the time of incorporation of the company.

Prepare a statement showing profits prior and subsequent to incorporation assuming that the net sales were Rs. 24,60,000, the monthly average of which for the first four months of 2014 was half of that of the remaining period.

24. Calculate the good will of the business carried on by Mr. Suman from the following information : Profits for the previous years : 2008 - Rs. 5,33,000, 2009 - Rs.5,91,000, 2010 - Rs. 5,83,000, 2011 - Rs. 5,83,000, 2012 - Rs. 4,83,000 :

- (a) The profit of the year 2009 was reduced by Rs. 16,000 on account of goods destroyed in a small accidental fire in the business. The same year's profit also included casual income of Rs. 14,000
- (b) The profit of the year 2010 was increased by Rs. 10,000 on account of interest received on investments
- (c) It was decided that the business had to be insured in future at an annual premium of Rs. 7,000
- (d) Reasonable remuneration had to be provided to the proprietor at Rs. 96,000 p.a. in future.

The goodwill has to be calculated on the basis of 3 years purchase of the average profit of the previous 5 years.

25. From the given Balance Sheet and other information, you are required to ascertain the value of equity share under :

- (a) Intrinsic value
- (b) Yield value and
- (c) Fair value methods. Ignore taxation.

Balance Sheet of RKS as at 31.03.2013

Liabilities	Amount	Assets	Amount
		Rs.	Rs.
Share capital :			
2,000 shares of Rs. 100 each	2,00,000	Land and Building	1,10,000
		Plant and Machinery	1,30,000
General reserve	40,000	Patents and Trade Marks	
	20,000		
P and L a/c	32,000	Stock	48,000
Creditors	1,28,000	Debtors	88,000
Bills payable	60,000	Cash and bank	52,000
		Preliminary expenses	12,000

An independent valuation of the Assets of the Company is as under ; Land and Building Rs. 2,40,000, Goodwill Rs. 1,60,000 and Plant and Machinery Rs. 1,20,000. The other assets were worth their book values.

The Profits of the company have been as follows :

Financial year	2010-11	2011-12	2012-13
Profit (Rs.)	80,000	90,000	1,06,000

The company follows the practice of transferring 25% of Profits to General Reserve. Normal Rate of Return is 12%.

B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)

SEMESTER FIVE EXAMINATION

Model question Paper

COST ACCOUNTING- ATTC505

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)

- 1 Define costing.
- 2 What do you mean by controllable costs ? Give example.
- 3 What is a purchase requisition ? To whom it is submitted ?
- 4 What are the objectives of Cost Accounting ?
- 5 Name any four techniques of inventory control.
- 6 Define the term material control.
- 7 What is variable overheads ? Give two examples.
- 8 Name the methods of labour turnover.
- 9 How do you calculate bonus under
 - i) Halsey plan ?
 - ii) Rowan plan ?
- 10 Give the meaning of Cost Apportionment.
- 11 Define Overheads.
- 12 What is meant by purely financial expenses ? Give examples.

SECTION B

(Answer ANY six questions. Each question carries 5 marks) (6*5=30 marks)

13. Briefly state the differences between Cost Accounting and Financial Accounting.
- 14 From the following particulars prepare a statement of Cost and Profit.

Raw materials consumed	80,000
Direct wages	50,000
Machine hours worked	10,000 hours

Machine hour rate	2 per hour
Office overheads	20% on works cost
Selling overheads	2 per unit sold
Units produced	10,000 units
Units sold	9000 units at RS 25 per unit

15 Following information is available with respect to a particular type of labour.

- a) Monthly salary
 - i) Basic pay 2,000
 - ii) DA 75% of Basic Pay
- b) House Rent Allowance 400 per month.
- c) Leave salary earned 3500
- d) CCA 200 per month.
- e) Interim relief 10% of Basic + DA
- f) Employer's contribution to PF 5% of Basic + DA
- g) Employer's contribution to ESI 21/2% of Basic + DA
- h) Pro-rata expenses on amenities Z 25 per month.
- i) Number of working hours in a month 200 Hours. Calculate the Cost of Labour per day of 8 Hours.

16. ABC Company Ltd. gives the following details about the material X. Monthly consumption 200 units, Average cost per order Holding cost 24% per year.

Determine EOQ.

b) From the following particulars calculate :

- i) Reorder Level
- ii) Minimum Level

Maximum consumption 150 units per day Minimum consumption 50 units per day Reorder period 25 — 30 days.

SECTION C

(Answer ANY two questions. Each question carries 15 marks)

(2*15=30 marks)

22. In respect of a factory the following figures have been obtained for the year

Cost of Materials	6,00,000
Direct wages	5,00,000
Factory overheads	3,00,000
Administrative overheads	3,36,000
Selling overheads	2,24,000
Distribution overheads	1,40,000
Profit	4,20,000

Assuming that in 2005, the rate of factory overheads has increased by 20%. Distribution overheads have gone down by -10% and selling and administration overheads have each gone up by 12 1/2%. At what price should the product be sold so as to earn the same rate of profit on the selling price as in 2004. Factory overheads is based on direct wages while all other overheads based on factory cost.

23 What do you mean by Value Analysis in cost reduction programme? What are the major areas in which cost reduction is usually possible?

24 The following purchases have been extracted in respect of material 'ExE'. Prepare

Stores Ledger Account under LIFO Method of pricing of material issues.

Receipts :

3-10-2014	Purchased	500	units at	4 per unit
4-10-2014	Purchased	100	units at	4.20 per unit
10-10-2014	Purchased	50	units at	4.25 per unit
13-10-2014	Purchased	800	units at	4.30 per unit
23-10-2014	Purchased	850	units at	3.80 per unit

Issues :

5-10-2014	Issued 400 units
10-10-2014	Issued 50 units
15-10-2014	Issued 900 units
25-10-2014	Issued 450 units

25. Describe three different version of blackflush costing

B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)

SEMESTER SIX EXAMINATION

Model question Paper

ENTREPRENEURSHIP DEVELOPMENT- BOCG601

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark)

(10*2=20 marks)

1. Explain the Importance of Market Survey
2. what is Project Appraisal
3. Explain PMEGP
4. Explain Enterprise V/s Entrepreneurship
5. What are the Functions of NSIC
6. What is Angel Funding
7. What is MCED and Entrepreneurship Development
8. Difference between entrepreneurship and manager.
9. Explain theories of entrepreneurship.
10. Describe the roles of an Entrepreneur.
11. What are the responsibilities of social enterprise.
12. Explain the term SISI, DIC, EDII, NIESBUD

SECTION B

(Answer ANY six questions. Each question carries 5 marks)

(6*5=30 marks)

- 13) What do you mean by 'Business Environment' ? Highlight its importance.
- 14) "Entrepreneurship help in the Process of Economic Development."Justify.
- 15)Bring out the merits and demerits of Partnership Farm of Business organisation.
- 16.What are the functions of M.C.E.D.
- 17.State and explain the External Sources of finance.
- 18.Explain the term 'Questionnaire'. Explain Open-ended and Closed-ended Questions. What precautions should be taken while preparing questionnaire for Market Survey .
- 19.What is Business Plan ? What guidelines would you follow whilepreparing a Business Plan what do you understand by Risk-bearing.
20. What is business plan?
21. What are all the Problems Faced by Entrepreneurs While Starting Business in India?

SECTION C

(Answer ANY two questions. Each question carries 15 marks)

(2*15=30)

- 22, Explain any two skill for entrepreneur .
- 23.What are the different types of entrepreneur?
- 24.What do you mean by rural entrepreneur and explain the challenges faced by them.
- 25.Explain the role of entrepreneurs in nation building.

**B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)
SEMESTER SIX EXAMINATION**

Model question Paper

INCOME TAX- ASSESSMENT AND PLANNING III-ATTC602

Time: 3 Hours

Maximum Marks: 80

Part A Answer any *ten*

questions.

Each question carries 2 marks.

1. What do you mean by succession of one firm by another firm?
2. What do you mean by AMT?
3. How is tax computed when share of members of an AOP is indeterminate?
4. Discuss the provisions relating to marginal relief in case of a co-operative society.
5. How a HUF is assessed after partition?
6. Write any four deductions available to HUF under Chapter VI A?
7. What is a domestic company?
8. What is the purpose of MAT?
9. State any four benefits of tax planning?
10. What are the types of tax planning?
11. State any two tax planning methods which can be adopted by individuals having income from salaries.
12. Explain the term benami transactions.

(10×2=20)

Part B

*Answer any **six** questions.*

Each question carries 5 marks.

13. Explain the provisions relating to assessment of a firm u/s 184.
14. Describe the provisions of tax payable by an AOP.
15. How does a society differ from urban co-operative society?

16. State the categories of income of a co-operative society which are deductible in computing its total income.
17. State the difference between 'Mitakshara School' and 'Dhayabhaga School of Hindu Law.
18. What are the tax rates applicable to Indian and foreign companies?
19. Which are the types of dividend for which dividend distribution tax is payable?
20. What are the exclusions from the definition of qualifying ships?
21. What are the methods in which payment of tax can be avoided?

(6×5=30)

Part C Answer any **two** questions.

Each question carries **15** marks.

22. A, B and C are partners in a firm which fulfills the conditions u/s 184. They share profits and losses in the ratio of 3:2:1. The firm's P/L A/C (31st March 2019) reveals a net profit of Rs 2,50,000 after debiting the following expenses.
 - (a) Salary of Rs 6,000 paid to C
 - (b) Commission to B – Rs 3,000
 - (c) Donation to approved charitable bodies – Rs 5,000The amount of net profit includes Rs 22,600 from interest on Government securities. Compute the total income of the firm u/s 184 and tax liability of the firm for the AY 2019- 2020.
23. A Co-operative society has the following incomes during the year 2018-19. Income from house property – Rs 10,000
Income from book shop – Rs 16,000
Interest on securities – Rs 16,000
Dividend on shares of another co-operative society – Rs 26,000 Compute the total income of the society for the AY 2019-2020.
24. What is the deduction available to companies under 80 IB?
25. Explain the tax planning measures adopted by companies.

(2×15=30)

B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)
SEMESTER SIX EXAMINATION

Model question Paper

CORPORATE ACCOUNTS II-ATTC603

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark)

*(10*2=20 marks)*

- 1) What do you understand by Purchase consideration
- 2) What do you understand by AS-14
- 3) What do you understand by Subsidiary company
- 4) What do you understand by Minority interest
- 5) What do you understand by Consolidated balance sheet
- 6) What do you understand by Preferential payment
- 7) What do you understand by Tariff and dividend control reserves
- 8) What do you understand by B-list of contributories
- 9) Explain debentures
- 10) What do you understand by Insurance v/s Assurance
- 11) What do you understand by Mutual Owings

SECTION B

(Answer ANY six questions. Each question carries 5 marks) (6*5=30 marks)

- 12) What do you mean by Liquidation of Companies? Explain various modes of Liquidation of Companies.
- 13) What do you mean by Holding Company accounts? What are the basic issues involved while preparing Consolidated Balance Sheet of Holding companies?
- 14) Write accounting treatment in the books of Transferor Company and Transferee Company when the amalgamation is in the nature of merger and purchase respectively.
- 15) Sketch the Performa of Revenue Account, Profit & Loss Account and Balance Sheet of Life insurance Companies with hypothetical figures.
- 16) A Limited company went into voluntary liquidation with the following

Liabilities :

Trade Creditors	12,000
Bank Overdraft	20,000

Capital:

10,000 Preference shares of Rs. 10 each,

Rs. 7 called up (with Prior Rights)	70,000	
10,000 Equity Shares of Rs. 10 each,		
Rs. 9 called up	90,000	
Less : calls in arrear	2,000	8,000
Cash received in anticipation of calls :		
On Preference Shares	24,000	
On Ordinary Shares	4,000	28,000

The assets realized Rs. 2,00,000. Expenses of Liquidation amounted to Rs. 2,000 and liquidator's remuneration Rs. 3,000. Prepare Liquidator's Final account.

17) Following balances have been extracted from the books of a banking company as on 31st March 2011:

Bad Debts	Rs. 5,00,000
Advances	Rs. 74,50,000
Profit before charging bad debts	Rs. 21,50,000
Required Provision for bad debt	Rs. 7,00,000
Provision for taxation to be made	40% of Net Profit

Show how the above items will appear in the Banking Company's Profit

& loss account and Balance Sheet

Prepare (with imaginary figures) the balance sheet of life insurance company.

18. Define amalgamation. What entries are passed by a company to close its books when it is amalgamated by another company?

19. What are non-performing assets? Discuss the accounting policy to be followed regarding recognition of income in relation to non performing assets.

20 Following are the summarized balance sheets of M Ltd. And N Ltd:

Liabilities	M Ltd.	N Ltd,	Assets	M Ltd.	N Ltd.
Share capital			Sundry assets		
Surplus	40,000	20,000	Shares in N Ltd.	42,000	33,000
account	5,000	—	Loan – N ltd.	20,000	—
Creditors			Surplus Account	8,000	—
Loan –H Ltd.	15,000	6,000	(Dr. Balance)	—	1,000
Loan – M Ltd.	10,000	—			
	—	8,000			
	70,000	34,000		70,000	34,000

The whole of he shares of N Ltd. Are held by M Ltd.

A new company MN Ltd. Is formed to acquire the sundry assets and creditors of N ltd. And N Ltd. And for this purpose, the sundry assets of M Ltd. Are revalued at 30,000 and those of N Ld. At 20,000. The amount of the loan due to H Ltd. Is also to be discharged in shares in the new company; the debt due to M Ltd. Is also to be similarly discharged.

Show the journal entries necessary to close the books of M Ltd. And N ltd.

21. Following information was extracted form the books of a limited company on 31st March , 2o13 on which date a winding up order was made:

Cash in Hand	5000
Stock-in- trade (estimated to produce 15000)	20000
Fixture and fittings (estimated to produce 2,100)	3000
Plant and machinery (estimated to produce 15600)	15000
Freehold land and buildings (estimated to produce 45000)	30000
Book debts (estimated to produce 5200)	6200
Unsecured creditors	70000
Preferential creditors	2000
Creditors fully secured (value of securities 11000)	90000
Creditors partly secured(value of securities 6000)	10000

Bank overdraft, secured by a second charge on all the assets of the company
8000 10% debentures secured by floating charge on all the assets of the company (interest paid to data)
50000

Equity share capital – 6000 shares of 10 each 60000

11% preference share capital 6500 shares of 10 each 65000 Calls in
 arrear on equity shares(estimated to produce 1000) 2500

Make out statement of affairs as regards creditor and contributories

SECTION C

(Answer ANY two questions. Each question carries 15 marks)

(2*15=30 marks)

22. On 31st march , 2013 ledger Balances of H Ltd. And S Ltd. Stood as follows:

Cr. Balances	H Ltd.	S Ltd.	Dr. balances	H Ltd.	S Ltd.
Share capital:			Fixed assets	3,17,600	2,04,000
Shares of			Current assets	2,00,000	1,00,000
rup.10 each ,			60 % shares in		
fully paid			S.		
Reserves	5,00,000	2,00,000	Ltd. Acquired		
Creditors	1,00,000	44,000	on		
	80,000	60,000	31 st March,2013		
			(cost)		
	<u>6,80,000</u>	<u>3,04,000</u>		1,62,400	3,04,000
				6,80,000	

**B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)
SEMESTER SIX EXAMINATION**

Model question Paper

COST ACCOUNTING – II ATTC604

Time: 3 Hours

Maximum Marks :80

Part A

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. Explain the treatment of plant and machinery in contract accounts.
2. Compute economic batch quantity with the following information. Annual demand for the component 24000 units
Set up cost per batch Rs. 200
Carrying cost per unit of output Rs. 0.50
3. What are the advantages of Cost plus contract to the contractee?
4. What are the cost units used in operating costing?
5. Cochin corporation Ltd employs 80 vehicles of 5 Tonnes capacity for the removal of its garbage by motor vehicles transport. On an average each vehicle makes 4 trips a day, covering a distance of 8 kms in each trip. Load actually carried is 80% of the capacity on an average. Similarly on an average basis 20% of the vehicles are laid up for maintenance on any given day. The vehicles run 30 days a month.
Calculate the Tonne- Kilometres per month.
6. Discuss features of by-products
7. Discuss the treatment of Loss in Weight in process costing
8. Distinguish between Contribution and Profit.
9. How do the following reflect on break even point and p/v ratio
a) Increase in total fixed costs; b) Increase in total physical sales.
10. " Marginal costing is helpful for profit planning". explain.
11. Define Budget Centre.
12. What are the steps in performance budgeting?

(10×2=20)

Part B

Answer any **six** questions.

Each question carries **5** marks.

13. From the following information, prepare job cost sheet for Job. No. 150

Direct Material consumed Rs. 1,000

Direct Wages paid Rs. 2,000

Factory expenses 60% on wages

Office expenses 20% on factory cost

The tender should include a profit of 20% on selling price.

14. A transport company is running 4 buses between two towns which are 50 kms apart. Seating capacity of each bus is 40 passengers. The following particulars were obtained from their books for April 2019.

Wages of Drivers and conductors 2,40,000

Office staff salary 1,00,000

Cost of Diesel and oil 4,00,000

Repairs and maintenance 80,000

Tax and Insurance 1,60,000

Depreciation 2,60,000

Interest and other charges 2,00,000

Actual passengers carried were 75% of the seating capacity. All the four buses run on days of the month. Each bus made one round trip per day. Find out the cost per passenger kilometer.

15. Explain the methods of apportionment of joint cost.
16. You are given the following data:
Budgeted Output- 1,00,000 units Fixed
Expenses- Rs. 4,00,000
Variable cost per unit - Rs.10
Selling Price Per Unit- Rs. 20
Draw a Break Even Chart showing the Break Even Point.
17. Give a comparative description of absorption costing and marginal costing.
18. From the following particulars calculate P/V Ratio, Break Even Sales, and Fixed Costs. Profit ₹ 2000 which represents 10% of sales, Margin of Safety ₹ 10,000
19. A factory produces three products which originate from a joint process. Cost incurred and the relevant details are:

Joint Costs:

Materials	30,000
Labour	14,000

Overheads	13,800
Total	57,800

Subsequent Processing Costs:

	Product A (Rs)	Product B (Rs)	Product C (Rs)
Material	7,000	6,000	5,000
Labour	3,000	2,400	1,800
Overheads	2,000	1,600	1,400
Total	12,000	10,000	8,200
Sales Value	56,000	44,000	30,000
Estimated profit on sales	25%	20%	30%

Prepare a statement showing apportionment of joint cost under Reverse cost method.

20. Godrej Ltd is currently operating at 70% of its capacity. In the past two years, the levels of operations were 50% and 60% respectively. Presently, the production is 70,000 units. The company is planning to utilize its full capacity during 2019-2020. The cost details are as follows:

	50%	60%	70%	
Direct Materials (Rs)		1, 10,000	1, 30,000	1, 50,000
Direct Labour		55,000	65,000	75,000
Factory Overhead		31,000	33,000	35,000
Selling Overheads		32,000	36,000	40,000
Administrative Overheads		<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
		<u>2,44,000</u>	<u>2,80,000</u>	<u>3,16,000</u>

The following increases in costs are expected during the year:

Direct Materials – 8%, Direct Labour and variable factory overheads at 5%, Variable selling overheads -8%, fixed factory overheads and administration overheads at 10% and fixed selling overheads at 15%. Prepare a flexible budget for the period 2019-2020 at 100% capacity.

21. Enumerate the steps involved in budgetary control.

(6×5=30)

Part C

Answer any **two** questions.

Each question carries **15** marks.

Turn Over

22. The following particulars relate to a contract for Rs. 40,00,000

	2017	2018	2019
	Rs	Rs	Rs
Materials	4,50,000	7,00,000	6,00,000
Wages	4,30,000	6,00,000	5,00,000
Expenses	20,000	50,000	16,000
Carriage	20,000	60,000	50,000

Work Certified 9,00,000 30,00,000 40,00,000 Work Uncertified 10,000 50,000 -

Plant costing Rs. 1,00,000 was purchased in the beginning of the contract and depreciation was charged at 25% per annum. The contractee was to pay 80% of work certified every year and settle the account in 2019. Prepare Contract account and Contractees account for three years.

23. The product of Alpha company Ltd pass through 3 processes X, Y & Z. The normal wastage of the three process are 2%, 5%, & 10% respectively which are to be calculated on the number of units that enter into each process. The scrap value of wastage of each process are Rs10, Rs40, & Rs20 per 100 units respectively. It is assumed that output of each process is transferred to next process. Prepare process accounts on the basis of the following information .

	X	Y	Z
Materials consumed	6000	2000	2000
Direct labour	4000	3000	3000
Manufacturing Expenses	1000	2000	1000

10,000 units were put into process X at a cost of Rs 8000. The output of each process has been

X- 9800 units	Y- 9200 units	Z-8350 units
---------------	---------------	--------------

24. The following set of information is presented to you by your client ACC Ltd. producing two Products X and Y

Particulars	X (₹)	Y (₹)
Direct Material cost per unit	20	18
Direct wages per unit	6	4
Selling price per unit	40	30

Fixed Overhead : ₹ 1600

Variable Overhead : 100% of Direct wages Proposed

Sales Mix :

1. 100 units of X and 200 units of Y
2. 150 units of X and 150 units of Y
3. 200 units of X 100 units of Y

As a cost accountant you are requested to present the management of ACC Ltd. the

following:

1. Marginal Cost and contribution per unit
 2. Total contribution and profit from each sales mix
 3. The proposed sales mixes to earn a profit of ₹ 300 and ₹ 600 with total sales of X and Y being 300 units.
25. Prepare a cash budget for the three months from 2018 July to September from the given information

	May	June	July	August	September
Sales	95,000	1,10,000	1,50,000	1,25,000	1,35,500
Purchases	80,000	78,000	1,10,000	1,20,000	1,00,000
Wages	6,000	7,500	8,800	9,000	8,400
Factory overheads	3200	1280	780	2,300	840
Admn. Expenses	6,000	6,200	6,800	9,500	4,700
Selling expenses	4,000	4,500	4,300	4,400	5,200

Additional information:

A dividend of Rs. 10,500 will be paid in June

Period of credit allowed by suppliers is two months and to customers 8 weeks

Time lag for making payments of wages and overheads

Wages	1/8 th month
Factory overheads	4 weeks
Administration overheads	6 weeks
Selling overheads	6 weeks

Plant purchased, June- 28,000, payable on delivery

Machinery purchased, June Rs 60,000, payable in two half yearly instalments, the first in July.

Cash and bank balance on 1st July, 2018 was Rs. 18,000.

(2×15=30)

B.VOC DEGREE ACCOUNTING AND TAXATION(CBSS)

SEMESTER SIX EXAMINATION

Model question Paper

AUDITING- ATTC605

Time:3 hours

Maximum Marks: 80

SECTION A

(Answer any 10 questions. Each question carries 2 mark) (10*2=20 marks)

1. What is the qualification of an auditor?
2. Write short note on audit planning.
3. what are the powers of an auditor.
4. Write a note on audit documentation.
5. Write a note on resignation of auditor?
6. What are working papers?
7. Who is appointed the first auditor?
8. What procedure a company is required to follow to formalize the appointment of a cost auditor?
9. Who is giving approval of removing of an auditor?
10. What is Investigation?
11. What are the advantages of continuous audit?
12. Differentiate between Book keeping, accountancy and auditing.

SECTION B

(Answer ANY six questions. Each question carries 5 marks) (6*5=30 marks)

13. what is the meaning of auditors not to render certain services?
14. What is company audit?
15. How will you verify the Investment?
16. Write short notes on criminal liability of an auditor.
17. Write short notes on civil liability of an auditor.
18. What is Internal control?
19. What are the qualities of an auditor?
20. write a note on audit compliance?
21. What are the differences between vouching and verification?

SECTION C

(Answer ANY two questions. Each question carries 15 marks)

(2*15=30 marks)

22. Explain the Appointment of an auditor.
23. Differentiate between Auditing and Investigation.
24. Explain verification and valuation of assets and liabilities
25. What are the features of audit in tally.

