

**Holy Cross College (Autonomous), Nagercoil**  
**Kanyakumari District, Tamil Nadu.**  
**Accredited with A<sup>+</sup> by NAAC - IV Cycle – CGPA 3.35**

Affiliated to  
**Manonmaniam Sundaranar University, Tirunelveli**



**DEPARTMENT OF COMMERCE SF II**

**SYLLABUS FOR UNDERGRADUATE PROGRAMME**



**TEACHING PLAN**

**EVEN SEMESTER**

**2024-2025**

**Vision**

To enhance holistic development in students, by giving training in intellectual, psychological, spiritual and social concerns to make them successful women leaders in the society.

**Mission**

The department stands for identifying and enhancing the potentials and skills of students by providing in-depth knowledge on the subject and to create self-awareness and social consciousness.

**Programme Educational Objectives (PEOs)**

<b>PEOs</b>	<b>Upon completion of B. Com. degree programme, the graduates will be able to</b>	<b>Mission Addressed</b>
<b>PEO1</b>	apply appropriate theory and knowledge to participate in activities that support humanity and economic development nationally and globally, developing as leaders in their fields of expertise.	<b>M1, M2 &amp; M4</b>
<b>PEO2</b>	acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market	<b>M1, M3, M4 &amp; M5</b>
<b>PEO3</b>	pursue lifelong learning and continuous improvement of the knowledge and skills with the highest professional and ethical standards.	<b>M4, M5 &amp; M6</b>

**Programme Outcomes (POs)**

<b>POs</b>	<b>Upon completion of B.Com Degree Programme, the graduates will be able to:</b>	<b>Mapping with PEOs</b>
<b>PO1</b>	obtain knowledge and skills to pursue higher studies in the relevant field of Commerce.	<b>PEO1</b>
<b>PO2</b>	develop various managerial and accounting skills for better professional opportunities in public and private sectors.	<b>PEO2</b>
<b>PO3</b>	strengthens their capacities of creativity in varied areas of commerce and industry ideas to enhance entrepreneurial skills for economic independence.	<b>PEO1 &amp; PEO2</b>
<b>PO4</b>	enhance leadership qualities, team spirit, communication skills and build confidence to face the challenges of the corporate world.	<b>PEO1 &amp; PEO2</b>
<b>PO5</b>	communicate effectively and collaborate successfully with peers to become competent professionals	<b>PEO2 &amp; PEO3</b>
<b>PO6</b>	absorb ethical, moral and social values in personal and social life leading to highly cultured and civilized personality	<b>PEO1, PEO2 &amp; PEO3</b>
<b>PO7</b>	participate in learning activities throughout life, through self-paced and self-directed learning to develop knowledge and skills.	<b>PEO 3</b>

**Programme Specific Outcomes (PSOs) COMMERCE**

<b>PSOs</b>	<b>Upon completion of B.Com Degree Programme, the graduates will be able to:</b>	<b>Mapping with POs</b>
<b>PSO1</b>	become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.	<b>PO4, PO5</b>
<b>PSO2</b>	apply theoretical and practical concepts to business practices to produce employable, ethical and innovative professionals to sustain in the dynamic business world.	<b>PO7</b>
<b>PSO3</b>	encourage the students with add on value based and job oriented courses which ensure them to sustain in the organisation level.	<b>PO1, PO2 &amp; PO5</b>
<b>PSO4</b>	demonstrate respectful engagement with other's ideas, behaviours, beliefs and apply diverse frame of reference to decisions and actions.	<b>PO6</b>
<b>PSO5</b>	contribute to the development of the society by collaborating with stakeholders for mutual benefit.	<b>PO1, PO3</b>

Class : II B.Com  
 Title of the Course :- Corporate Accounting II  
 Semester :IV

Major Core VII

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	Marks		
							CIA	External	Total
AU233CC1	5	-	-	5	5	75	25	75	100

**Pre-requisite:** Should have studied Financial Accounting in I Year

### Learning Objectives:

1. To know the types of amalgamation and gain an understanding about reconstruction
2. To understand the legal requirements of financial accounts, have an insight on modes of winding up of a company.

### Course outcomes

On the successful completion of the course, students will be able to:		
<b>CO1</b>	understand the accounting treatment of amalgamation, absorption and external reconstruction	<b>K1</b>
<b>CO2</b>	apply and alter the share capital and internal reconstruction	<b>K2</b>
<b>CO3</b>	do the accounting procedure of non-performing assets	<b>K3</b>
<b>CO4</b>	give the consolidated accounts of holding companies	<b>K3 &amp; K4</b>
<b>CO5</b>	prepare liquidator's final statements	<b>K5</b>

**K1-** Remember ; **K2** – Understand ; **K3-** Apply

### MODULES

**Total Contact hours: 75 (Including lectures, assignments and tests)**

Units	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>Amalgamation, Absorption &amp; External Reconstruction (15 Hrs.)</b>					
	<b>1</b>	Amalgamation, Absorption and External Reconstruction	3	K1	Lecture using PPT	Evaluation through short test
	<b>2</b>	Purchase Consideration - Lump sum Method, Net	5	K1	Problem solving	Concept explanations

		Assets Method,				
	<b>3</b>	Net Payment Method, Intrinsic Value Method	5	K2	, Problem solving	Debating or Presentations
	<b>4</b>	Types of Amalgamation (Excluding Inter-Company Holdings).	2	K3	Problem Solving	Evaluation through short test
<b>II</b>	<b>Alteration of Share Capital – &amp; Internal Reconstruction (15 Hrs.)</b>					
	<b>1</b>	Alteration of Share Capital – Modes of Alteration	3	K2	Lecture using PPT	Short questions
	<b>2</b>	Internal Reconstruction – Conversion of Stock	5	K2	Group Discussion	Longer essay/ Evaluation essay
	<b>3</b>	Increase and Decrease of Capital	5	K2	Problem Solving	Recall Concepts
	<b>4</b>	Reserve Liability.	2	K3	Problem Solving	Evaluation through short test
<b>III</b>	<b>Accounting of Banking Companies (15 Hrs.)</b>					
	<b>1</b>	Final Statements of Banking Companies (As Per New Provisions)	5	K2	Lecture using PPT	Debating or Presentations

	2	Non- Performing Assets - Rebate on Bills Discounted	5	K2	Problem solving	Evaluation through short test
	3	Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	5	K2	Problem solving	Evaluation through short test
<b>IV</b>	<b>Consolidated Financial Statement (15 Hrs.)</b>					
	1.	Introduction- Holding & Subsidiary Company	3	K2(U)	Lecture using PPT	Short questions
	2.	Legal Requirements Relating to Presentation of Accounts	5	K2(U)	Group Discussion	Evaluation through short test
	3.	Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	7	K2(U)	Lecture using PPT	Short essays
<b>V</b>	<b>Liquidation of Companies (15 Hrs.)</b>					
	1.	Meaning-Modes of Winding Up	2	K2(U)	Lecture using PPT	Short questions
	2.	Preparation of Statement of Affairs and Deficiency Accounts	3	K1(R)	Lecture with illustration	Evaluation essay
	3.	Order of Payment – Liquidators Remuneration	5	K2(U)	Group Discussion,	Recall Concepts
	4.	Liquidator’s Final Statement of Accounts.	5	K2(U)	Group Discussion	Evaluation through short test

**Course Focusing on Employability/ Entrepreneurship/**

**Skill Development :Skill Development**

**Activities (Em/ En/SD): Skill Development**

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/EnvironmentSustainability/ Gender Equity): Professional Ethics

**Activities related to Cross Cutting Issues:** Role play on Accountant, Administrators

**Assignment:** Preparation of consolidated Balance sheet

### PART – A

1. When an existing company takes over the business of one or more existing companies, it is called \_\_\_\_\_(absorption)
2. Internal reconstruction is generally resorted to write off the \_\_\_\_\_(past accumulated losses)
3. Banks are required to transfer \_\_\_\_\_of their profits to Statutory Reserve. (25%)
4. A banking company cannot grant loan to any of its directors. (**True** / False)
5. Liquidator's final statement of account is prepared;
  - a) Only in case of members' voluntary winding up
  - b) Only in case of compulsory winding up
  - c) In all modes of winding up
  - d) In none of the above

### PART B

1. Company A and Company B decide to amalgamate under the net payment method. The following information is provided:
  - **Company A's assets and liabilities:**
    - Assets (Book Value): ₹12,00,000
    - Liabilities (Book Value): ₹5,00,000
  - **Company B's assets and liabilities:**
    - Assets (Book Value): ₹8,00,000
    - Liabilities (Book Value): ₹3,00,000

The agreed exchange ratio for the amalgamation is 1 share of the new company for every 2 shares of Company A and 1 share of the new company for every 3 shares of Company B.

Required:

- Determine the **net payment** by Company A and Company B in the amalgamation under the net payment method.
  - What will be the total capital employed in the new company?
2. Company X Ltd. is facing financial difficulties and decides to undertake an internal reconstruction to reduce its capital. The following details are provided:
    - **Share Capital:**
      - Equity Share Capital: ₹5,00,000 (₹10 per share, fully paid up)
    - **Liabilities:**
      - Creditors: ₹2,00,000
      - Bank Loan: ₹1,00,000
    - **Assets:**
      - Fixed Assets (Book Value): ₹6,00,000
      - Stock: ₹2,00,000
      - Debtors: ₹1,00,000
      - Cash: ₹1,00,000

The company decides to reduce its equity share capital by 40%, i.e., shareholders will surrender 40% of their shares.

Required:

- Calculate the **reduction in capital** and the number of shares that need to be canceled under the internal reconstruction process.
  - Prepare a **journal entry** for the reduction of share capital.
3. The following balances are extracted from the books of XYZ Bank Ltd. as of March 31, 2024:

- **Assets:**
  - Cash in hand: ₹5,00,000
  - Cash with RBI: ₹10,00,000
  - Loans and Advances (including overdrafts): ₹50,00,000
  - Investments in Government Securities: ₹20,00,000
  - Branch Balances (Net): ₹2,00,000
  - Other Assets (including Sundry Debtors): ₹3,00,000
- **Liabilities:**
  - Capital: ₹10,00,000
  - Reserves and Surplus: ₹7,00,000
  - Deposits (including Savings, Current, and Fixed): ₹60,00,000
  - Bills Payable: ₹2,00,000

Required: Prepare the **Balance Sheet** of XYZ Bank Ltd. as per the **Form of Balance Sheet** prescribed by the Reserve Bank of India (RBI) under the **Banking Regulation Act**.

4. Company A Ltd. holds 60% of the equity share capital of Company B Ltd. The following details are provided:

- **Company A Ltd. (Parent):**
  - Share Capital: ₹10,00,000
  - Reserves: ₹5,00,000
  - Profit & Loss Account (Retained Earnings): ₹3,00,000
  - Investments in Subsidiary (Company B): ₹6,00,000
  - Current Assets: ₹7,00,000
  - Current Liabilities: ₹4,00,000
- **Company B Ltd. (Subsidiary):**
  - Share Capital: ₹5,00,000
  - Reserves: ₹2,00,000
  - Profit & Loss Account (Retained Earnings): ₹1,00,000
  - Current Assets: ₹3,00,000
  - Current Liabilities: ₹2,00,000

Required:

1. Prepare the **Consolidated Balance Sheet** of Company A Ltd. and Company B Ltd. as of the year-end, including **minority interest**.



5. The company XYZ Ltd. was liquidated during the year. The following information is available for the final liquidation statement:

- **Assets Realized:**
  - Realized from assets: ₹3,00,000
  - Realized from sale of fixed assets: ₹2,00,000
- **Liabilities:**
  - Creditors: ₹2,50,000
  - Preference Shareholders (₹10 per share, 10,000 shares): ₹1,00,000
  - Equity Shareholders (₹5 per share, 20,000 shares): ₹1,00,000
- **Expenses of Liquidation:**
  - Liquidator's remuneration (5% of assets realized): ₹25,000
  - Liquidation expenses: ₹20,000

Required:

1. Prepare the **Liquidator's Final Statement of Account** showing the distribution of proceeds to creditors, preference shareholders, and equity shareholders.

### Part C

1. Company X (the purchasing company) absorbs Company Y (the target company). The following details are provided:

- **Company X's assets and liabilities:**
  - Assets (Book Value): ₹15,00,000
  - Liabilities (Book Value): ₹6,00,000
- **Company Y's assets and liabilities:**
  - Assets (Book Value): ₹9,00,000
  - Liabilities (Book Value): ₹4,00,000
- **Purchase Consideration:**
  - Company X offers a lumpsum payment of ₹6,00,000 to absorb Company Y.

Required:

1. Prepare the **Balance Sheet** of Company X after the absorption, assuming that the lumpsum payment of ₹6,00,000 is made in cash.

2. Determine how the purchase consideration of ₹6,00,000 will be treated under the lumpsum payment method.

3. What will be the effect of the absorption on Company X's capital and reserves?

2. Company Y Ltd. is facing financial difficulties and decides to carry out an internal reconstruction. The following details are provided:

- **Share Capital:**
  - Equity Share Capital: ₹8,00,000 (₹10 per share, fully paid up)
  - Preference Share Capital: ₹2,00,000 (₹100 per share, fully paid up)

- **Liabilities:**
  - Creditors: ₹3,00,000
  - Bills Payable: ₹1,00,000
  - Bank Loan: ₹2,00,000
- **Assets (Book Value):**
  - Fixed Assets: ₹10,00,000
  - Inventory: ₹4,00,000
  - Debtors: ₹2,00,000
  - Cash: ₹1,00,000

**Additional information:**

- The assets will be revalued as follows:
  - Fixed Assets: ₹7,00,000
  - Inventory: ₹3,00,000
  - Debtors: ₹1,50,000
  - Cash: ₹1,00,000
- The liabilities will be settled as follows:
  - Creditors: ₹2,50,000
  - Bills Payable: ₹90,000
  - Bank Loan: ₹1,50,000
- The company will also reduce the nominal value of its shares from ₹10 to ₹5, and the preference shares will be reduced to ₹60 per share.

Required:

1. Prepare the **Reconstruction Journal Entries** for the revaluation of assets and liabilities, capital reduction, and adjustment of shares.
2. Prepare the **Balance Sheet** of Company Y Ltd. after the internal reconstruction.
3. What will be the effect of the reconstruction on the share capital and liabilities?

3. The following trial balance is extracted from the books of ABC Bank Ltd. for the year ending March 31, 2024:

<b>Particulars</b>	<b>Dr. (₹)</b>	<b>Cr. (₹)</b>
Interest on Loans & Advances	5,00,000	
Interest on Investments	2,50,000	
Other Income	1,00,000	
Salaries & Wages	3,00,000	
Rent, Taxes & Other Expenses	1,20,000	
Depreciation on Fixed Assets	50,000	
Provision for Bad & Doubtful Debts	60,000	
Transfer to Reserve Fund		1,00,000
Interest on Deposits		4,00,000
Capital		20,00,000
Deposits (Current, Saving & Fixed)		30,00,000
Loans & Advances (Net)		10,00,000

**Additional Information:**

1. The Bank needs to create a **Provision for Bad and Doubtful Debts** equal to 1% of its total loans & advances.
2. The bank has investments in Government Securities worth ₹5,00,000.
3. The **Reserve Fund** is to be credited with a percentage of the profits (to be determined).
4. The bank had no income from government securities during the year.

**Required:**

1. Prepare the **Profit & Loss Account** for the year ended March 31, 2024, and the **Appropriation Account**.
2. Show the adjustments in the **Balance Sheet** for provision and reserve fund.
3. Prepare the **Balance Sheet** of ABC Bank Ltd. as at March 31, 2024, according to the banking company's format under the Banking Regulation Act.
4. The following financial information is provided for the year ended March 31, 2024, for Parent Company X Ltd. and its subsidiary, Y Ltd.:

- **Parent Company (X Ltd.):**
  - Share Capital: ₹12,00,000
  - Retained Earnings (as of 1st April 2023): ₹5,00,000
  - Investments in Subsidiary (Y Ltd.): ₹8,00,000
  - Revenue: ₹25,00,000
  - Expenses: ₹15,00,000
  - Current Assets: ₹10,00,000
  - Current Liabilities: ₹4,00,000
- **Subsidiary (Y Ltd.):**
  - Share Capital: ₹5,00,000
  - Retained Earnings (as of 1st April 2023): ₹2,00,000
  - Revenue: ₹8,00,000
  - Expenses: ₹5,00,000
  - Current Assets: ₹4,00,000
  - Current Liabilities: ₹2,00,000

**Additional Information:**

1. Parent Company, X Ltd., owns 80% of the equity share capital of Y Ltd.
2. The fair value of Y Ltd.'s assets is equal to their book value as of the acquisition date.
3. There were no inter-company transactions during the year.
4. The retained earnings of Y Ltd. as of April 1, 2023, were ₹2,00,000, and the post-acquisition retained earnings for the year were ₹1,00,000.

**Required:**

1. Prepare the **Consolidated Income Statement** for the year ended March 31, 2024, for the group, including **minority interest**.
2. Prepare the **Consolidated Balance Sheet** as at March 31, 2024, for the group.
5. The company ABC Ltd. was ordered to be liquidated. The following information is provided:

- **Assets Realized:**
  - Realized from sale of assets: ₹6,00,000
  - Realized from sale of investments: ₹2,00,000
  - Realized from sale of plant and machinery: ₹3,00,000
- **Liabilities:**
  - Secured Creditors (with charges on assets): ₹4,00,000
  - Unsecured Creditors: ₹2,50,000
  - Preference Shareholders (₹100 per share, 5,000 shares): ₹5,00,000
  - Equity Shareholders (₹10 per share, 10,000 shares): ₹1,00,000
- **Liquidation Expenses:**
  - Liquidator's remuneration (3% of the total assets realized): ₹45,000
  - Legal expenses: ₹25,000
  - Cost of sale of assets: ₹15,000

Required:

1. Prepare the **Liquidator's Final Statement of Account** showing the proceeds from the realization of assets, the distribution of the proceeds, and the balance available for distribution among creditors, preference shareholders, and equity shareholders.
2. Calculate the **amount payable to each class of shareholders and creditors**.

Dr.M.Gnana Muhila  
**Head of the Department**

Dr.J.Jenifer  
**Course Instructor**

Class : II B.Com CORE COURSE VIII  
 Title of the Course : BUSINESS MATHEMATICS & ...STATISTICS  
 Semester IV  
 Course Code : AU234CC2

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU234CC2	5	-	-	-	4	5	75	25	75	100

**Pre-requisite:** Should have basic knowledge on Mathematics.

**Learning Objectives:**

1. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
2. To familiarise with the measures of central tendency

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the basics of ratio, proportion, indices and logarithm	<b>K1</b>
2.	remember with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	<b>K2</b>
3.	apply the various measures of central tendency	<b>K3</b>
4.	analyse the correlation and regression co-efficient.	<b>K4</b>
5.	apply the problems on time series analysis	<b>K3 &amp; K5</b>

**K1-** Remember ; **K2** – Understand ; **K3-** Apply

**Modules**

**Total Contact hours: 75 (Including lectures, assignments and tests)**

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/Evaluation
I	<b>Ratio (15 hours)</b>					
	1.	Ratio	5	K1(R)	Lecture with PPT	Introductory session
	2.	Proportion and Variations	5	K1(U)	Problemsolving	Observation Note
	3.	Indices and Logarithms	5	K2(E)	Problemsolving	Peer teaching
II	<b>Interest and Annuity (15 hours)</b>					
	1.	Banker's Discount	2	K1(R)	Problemsolving	MCQ
	2.	Simple and Compound Interest	3	K2(E)	Problemsolving	Flipped Classroom
	3.	Arithmetic, Geometric and Harmonic Progressions.	5	K3(An)	Problemsolving	Evaluation through shorttest

	4.	Annuity - Meaning - Types of Annuity Applications.	5	K2 (U)	Lecture with PPT	MCQ
III	<b>Business Statistics Measures of Central Tendency (15 hours)</b>					
	1	Arithmetic Mean, Geometric Mean	2	K2(U)	Introductory session	MCQ
	2	Harmonic Mean - Mode and Median	3	K1(R)	Problemsolving	Presentation
	3	Quartiles – Deciles - Percentiles.	3	K3(A)	Problemsolving	Evaluation through shorttest
	4	Measures of Variation – Range	2	K3 (Ap)	Problemsolving	Evaluation through shorttest
	5	Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient. Variance and Standard Deviation & Co- efficient.	5	K3 (Ap)	Problemsolving	Evaluation through shorttest
IV	<b>Correlation and Regression (15 hours)</b>					
	1	Correlation - Karl Pearson's Coefficient of Correlation	2	K2 (U)	Problemsolving	Evaluation through open book test
	2	Spearman's Rank Correlation	3	K2(U)	Problemsolving	Evaluation through shorttest
	3	Regression Lines and Coefficients.	5	K2(U)	Problemsolving	Flipped Class room
V	<b>Time Series Analysis and Index Numbers (15 hours)</b>					
	1	Time Series Analysis : Secular Trend – Seasonal Variation	5	K2(U)	Lecture using PPT	Short essays
	2	Cyclical variations - Index Numbers – Aggregative and Relative Index	5	K2(U)	Lecture using PPT	Evaluation through shorttest
	3	Chain and Fixed Index – Wholesale Index – Cost of Living Index.	5	K4(An)	Problemsolving	Flipped Class room

**Course Focussing on Employability/ Entrepreneurship/ Skill Development :**

Employability

**Activities (Em/ En/SD):** Preparation of compound interest, Bank Discount

**Course Focussing on Cross Cutting Issues (Professional Ethics/ Human**

**Values/Environment Sustainability/ Gender Equity): Professional Ethics**

**Activities related to Cross Cutting Issues:** Role play on bankers

**Assignment :** Chain and Fixed Index, Wholesale Index , Cost of Living Index ( Short Essay)

**Sample questions:**

**Part - A**

1. The real giant in the development of the theory of statistics is - \_\_\_\_\_  
a) Fisher b) Gauss c) Bowley d) Seligman
2. Statistics is the science of estimates and probabilities , whose definition is this?  
a) Fisher b) Gauss c) Bowley d) Seligman
3. The available sources of data are \_\_\_\_\_  
a) Primary b) Secondary c) Primary and Secondary data d) Reliable data
4. Primary data as compared to secondary data are \_\_\_\_\_  
a) Less reliable b) Equally reliable c) More reliable d) Reliable data
5. Data collected from “ The Economic Times” are an example of \_\_\_\_\_  
a) Primary b) Secondary c) Primary and Secondary data d) Reliable data
6. Secondary data should be \_\_\_\_\_  
a) Avoided b) used after careful scrutiny c) used if necessary d) None of these
7. Questionnaires should be accompanied with a \_\_\_\_\_  
a) Discount Coupon b) Free gift c) Covering Letter d) Report
8. Population census data used by a research is \_\_\_\_\_ data.  
a) Primary b) Secondary c) Primary and Secondary data d) unpublished data
9. Non – sampling errors include \_\_\_\_\_  
a) Biases b) mistakes c) both biases and mistakes d) none of these
10. A sample is \_\_\_\_\_expensive than a census.  
a) More b) Less c) Moderate d) Largely

**Match the Following:**

**Column A**

**Column B**

- |                              |  |
|------------------------------|--|
| 11. Arithmetic Mean          | - $\bar{x}_{12} = \frac{n_1\bar{x}_1+n_2\bar{x}_2}{n_1+n_2}$ |
| 12. Open End Classes         | - $\bar{x} = \frac{\sum x}{n}$                               |
| 13. Combined Arithmetic Mean | - $\bar{x} = A + \frac{\sum f dx}{N} \times C$               |
| 14. Weighted Arithmetic Mean | - $M = \frac{n+1}{2} \text{th item}$                         |

15. Median

$$- \bar{x}_w = \frac{\sum wx}{\sum w}$$
$$- \bar{x} = \frac{f^x}{N}$$

**Part -B**

1. Explain the characteristics of statistics.
2. Elaborate the functions of statistics.
3. Examine the methods of collecting primary data
4. Find the arithmetic mean of 35,40,55,75,95,100
5. Calculate mean profit of firms from the following data:

Profit (Rs.)	No.of Industries
Below 1000	2
1000-2000	4
2000-3000	6
3000-4000	8
Above 5000	10

6. Calculate the two quartiles Q1 and Q3 from the following data  
Marks (X) less than 80      70      60      50      40      30      20      10  
Student (F)                    100i.o-      90      80      60      32      20      13      5
7. Find the standard deviation and its co efficient from the following data:  
X: 3    5      7      9      11      13      15
8. Find correlation co-efficient for the following data:  
X: 40 40    45    50    55    55    55    50    40
9. Find the value of each of the following  
i)  $\log_8 32$  ii)  $\log_3 ( \log_3 27)$
10. Simplify (  $\log_4 32$ ) (  $\log_{16} 4$ ) (  $\log_{64} 2$  )

**Part -C**

11. Describe the problems in construction of cost of living index
12. Show that  $7 \log 16/15 + 5 \log 25/24 + 3 \log 81/80 + \log 1/2 = 0$
13. Explain the test for an ideal index number
14. From the chain base index numbers given below prepare fixed base index numbers:

Year	1980	1981	1982	1983	1984
CBI	80	110	120	90	140

15. Define Index numbers and describe the characteristics of index numbers



Class : II B.Com ELECTIVE COURSE IV  
 Title of the Course :E-COMMERCE  
 Semester IV  
 Course Code :AU234EC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU234EC1	4	-	-	-	3	4	60	25	75	100

**Pre-requisite:** Should have basic knowledge on Commerce

**Learning Objectives:**

1. To know the goals of Electronic commerce
2. To understand the various Business models in emerging E-commerce areas

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1	understand the role and features of world wide web	<b>K1</b>
2	understand the Benefits and model of e-tailing	<b>K2</b>
3	use the web enabled services	<b>K3</b>
4	tackle the threats in internet security system	<b>K3 &amp;K4</b>
5	know about the Ethical principles Privacy and Information Rights	<b>K5</b>

**K1** - Remember; **K2** - Understand; **K3** – Apply; **K4** – Analyse ;**K5** - Evaluate

**Course Focussing on Employability/ Entrepreneurship/ Skill Development :Skill Development**

**Activities (Em/ En/SD):** Skill Development

**Course Focussing on Cross Cutting Issues (Professional Ethics/**

**Human Values/EnvironmentSustainability/ Gender Equity):**

Professional Ethics

**Activities related to Cross Cutting Issues:** Role play on EComme

**Assignment:** Technologies of E- Commerce

**MODULE**

**Total contact Hours: 75 (Including lecture, assignments and tests)**

Unit	Section	Topics	Teaching hours	Cognitive level	Pedagogy	Assessment
<b>Introduction to E-Commerce (15 hours)</b>						
I	1.	Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce	5	K2 (U)	Lecture with PPT	Quiz
	2.	Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web,	5	K2 (U)	Lecture with demonstration	Assignment work.
	3.	The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.	5	K2 (U)	Brainstorm with Lecture	Class test

**E-Commerce Business Models & Consumer Oriented E Commerce (15 hours)**

II	1.	E-commerce Business Models, Major Business to Consumer (B2C) Business Models.	5	K2 (U)	Various cases and examples	Quiz.
	2.	Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas	5	K2 (U)	Lecture with discussion.	Group discussions.
	3.	E-tailing: Traditional Retailing and E-retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing	5	K2 (U)	Lecture with interactive PPT	Oral test

**E-Commerce Marketing Concepts (15 hours)**

III	1.	The Internet Audience and Consumer Behaviour, Basic Marketing Concepts	5	K2 (U)	Lecture with Brainstorming method	Short test.
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	2.	Internet Marketing Technologies, Marketing Strategy	5	K2 (U)	Lecture with interactive PPT.	Quiz.
	3.	Web-Enabled Services, Information-Selling on the Web	4	K2 (U)	Discussions and clarifications	Near Pod Quiz

**Electronic Data Interchange & Security (15 hours)**

	1.	Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements	5	K1 (R)	Lecture with interactive PPT	Short test
	2.	EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime	5	K2 (U)	Lecture with discussion	Quiz.
<b>IV</b>	3.	Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server	5	K2 (U)	Lecture with demonstration	Oral test

**Ethics in E-Commerce (15 hours)**

	1.	Issues in E Commerce Understanding Ethical, Social and Political	5	K2 (U)	Lecture with PPT	Short Test
	2.	Issues in E- Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas,	5	K2 (U)	Lecture with discussion	Near Pod Quiz
<b>V</b>	3.	Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	5	K2 (U)	Lecture with PPT	Open book test

## Sample questions

### Part A

- 1. Which of the following is a limitation of e-commerce?**
  - a. Accessibility to a global market
  - b. Ease of transaction
  - c. Dependence on internet connectivity
  - d. Flexibility in product offerings
- 2. Which of the following is an example of a Wide Area Network (WAN)?**
  - a. A network within a single building
  - b. A network connecting different branches of a company across the globe
  - c. A network within a single city
  - d. A local coffee shop's internet network
- 3. Which of the following is a type of firewall?**
  - a. Intrusion Detection System (IDS)
  - b. Virtual Private Network (VPN)
  - c. Packet Filtering Firewall
  - d. Data Encryption Standard (DES)
- 4. Which of the following is an example of a prepaid online payment system?**
  - a. Debit card
  - b. E-Wallet
  - c. Credit card
  - d. Charge card
- 5. Which business model involves transactions between consumers and businesses, such as a consumer selling used items to a company?**
  - a. B2C (Business to Consumer)
  - b. C2B (Consumer to Business)
  - c. B2B (Business to Business)
  - d. C2C (Consumer to Consumer)

### PART- B

1. What is e-commerce, and how has it evolved over the years?
2. Explain two major challenges faced in the implementation of e-commerce.
3. What are the differences between LAN, MAN, and WAN? Provide an example for each.

4. How do wireless networks, such as Wi-Fi, benefit e-commerce businesses?
5. What is a digital signature, and how does it enhance security in e-commerce transactions?
6. Describe the role of firewalls in network security.
7. What are the basic steps involved in an online payment process?
8. What is the difference between prepaid and postpaid electronic payment systems?
9. What are electronic storefronts, and how do they support e-commerce businesses?
10. Explain the concept of Business-to-Consumer (B2C) in e-commerce with an example.

### **PART- C**

11. Discuss the evolution of e-commerce from its inception to the present day. Include the key technological, social, and economic factors that have contributed to its growth.
12. Compare and contrast traditional commerce with e-commerce in terms of cost, accessibility, and customer experience. What are the advantages and disadvantages of each?
13. Explain the major types of internet networks (LAN, MAN, WAN, and Wireless Networks). Discuss their characteristics, differences, and use cases in e-commerce.
14. Evaluate the role of internet technologies in e-commerce. How do broadband, Wi-Fi, and other internet technologies impact the efficiency and security of e-commerce transactions?
15. Discuss the various security tools used in e-commerce, such as encryption, digital signatures, and firewalls. How do these tools ensure the confidentiality, integrity, and authenticity of online transactions?
16. Explain the importance of network security in e-commerce. Discuss the different types of firewalls and how they function to protect sensitive data from cyber threats.
17. Describe the different types of electronic payment systems, such as e-cash, e-wallets, credit cards, and debit cards. Discuss their working mechanisms, advantages, and limitations in the context of e-commerce.

18. Evaluate the security challenges involved in electronic payment systems. How can businesses ensure the security of online transactions, and what are the potential risks for consumers?
19. Explain the concept of electronic catalogs in e-commerce. How do online catalogs, electronic white pages, and third-party directories help businesses in promoting their products and services?
20. Analyze the various business models in e-commerce, such as B2B, B2C, C2B, and C2C. How do these models differ in terms of target audience, transaction methods, and revenue generation strategies?

Dr. X. Maria Muthu Shanthini  
**Course Instructor**

Dr. M.Gnana Muhila  
**Head of the Department**

**Class** : **III B.Com** **Major Core XIII**  
**Title of the Course** : **Income Tax Law and Practice – II**  
**Semester** : **VI**

**Course Code : AC2163**

Hours / Week	Credits	Total Hours	Marks
6	4	90	100

### Objectives

1. To impart knowledge on the basic provisions of income tax
2. To equip with the knowledge on computing income and tax liability of an individual

### Course Outcome

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the methods of set-off and carry forward of losses	5	U
CO-2	guide the tax payers for claiming deductions	5	Ap
CO-3	assess rebate for agricultural income	5	Ap
CO-4	know the Income Tax filing procedure of an individual	5	U
CO-5	assess the taxable income and tax liability of an individual	4	An

### Teaching Plan Modules

**Total Contact hours: 90 (Including lectures, assignments and tests)**

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>SET-OFF OF LOSSES AND CLUBBING OF INCOME (12 Hrs.)</b>					
	1.	Set-off and Carry Forward of Losses	6	K1 (R)	Lecture with PPT & Problem solving	Quiz
	2.	Clubbing and Aggregation of Income	6	K2 (U)	Problem solving	Oral test
	<b>DEDUCTIONS FROM GROSS TOTAL INCOME (23 Hrs.)</b>					
	1.	Deductions from Gross Total Income – Deduction under section 80 Cs	8	K2 (U)	Lecture with PPT	Oral test
	2.	Deduction under section 80 D	8	K2 (U)	Problem solving	short test

<b>II</b>	3.	Deduction under section 80 G	7	K2 (U)	Problem solving	Quiz
<b>AGRICULTURAL INCOME (19 Hrs.)</b>						
<b>III</b>	1	Meaning – Basic Conditions – Types – Examples of Agricultural Income	5	K2 (U)	Problem solving	Observation Notes Preparation
	2	Non-Agricultural Income	7	K2 (U)	Problem solving	Short Test
	3	Partly Agricultural and Partly Non-Agricultural Income	7	K3 (Ap)	Lecture with demonstration	Quiz
<b>ASSESSMENT PROCEDURE (17 Hrs.)</b>						
<b>IV</b>	1	Returns- Filing of Return of Income – Due Date – Assessment .	6	K2 (U)	Problem solving	Oral test
	2	Kinds of Assessment	5	K2 (U)	Lecture with demonstration	Short Test
	3	Assessment Procedure	6	K2 (U)	Lecture with PPT	Quiz with near pod
<b>ASSESSMENT OF INDIVIDUALS (19 Hrs.)</b>						
<b>V</b>	1	Assessment of Individuals – Rate of Tax.	7	K2 (U)	Lecture with PPT	Quiz
	2	Computation of Tax Deducted at Source	6	K2 (U)	Problem solving	Oral test
	3	Tax Deducted at Source from Salary - Computation of Income and Tax Liability of Individuals	6	K3 (Ap)	Problem solving	Short test

**Course Focussing on Employability/ Entrepreneurship/ Skill Development :**  
Employability



**Activities (Em/ En/SD):** Preparation of accounts

**Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity):** Professional Ethics

**Activities related to Cross Cutting Issues:** Partnership Problems

**Assignment:** Preparation of Assessment Procedure

**Sample questions:**

**Part A**

- 1. Which of the following losses can be set off against income under the same head of income?**
  - a) Loss from house property against salary income
  - b) Loss from business against salary income
  - c) Loss from business against business income
  - d) Loss from capital gains against income from other sources
- 2. Under Section 80C, which of the following is eligible for deduction from gross total income?**
  - a) Life insurance premium
  - b) Rent paid for house property
  - c) Salary paid to domestic help
  - d) Income from agriculture
- 3. Which of the following is an example of agricultural income?**
  - a) Rent received from agricultural land
  - b) Profit from trading agricultural products
  - c) Income from manufacturing agricultural machinery
  - d) Income from selling seeds and fertilizers
- 4. What is the last date for filing the income tax return for an individual who is not subject to audit for the financial year?**
  - a) 31st March of the following year
  - b) 31st July of the assessment year
  - c) 30th September of the assessment year
  - d) 30th June of the assessment year
- 5. Which of the following sources of income is subject to TDS (Tax Deducted at Source) under Section 192 for an individual taxpayer?**
  - a) Income from business
  - b) Income from salary
  - c) Income from capital gains
  - d) Income from agriculture

**PART-B**

1. Mr. A has the following incomes and losses for the assessment year 2023-24:  
Income from Salary: ₹5,00,000  
Income from House Property: ₹1,50,000  
Loss from Business: ₹2,00,000  
Loss from Capital Gains: ₹50,000  
How should Mr. A set off his losses?
2. Mrs. B has the following income details for the assessment year 2023-24:  
Income from Salary: ₹3,00,000  
Income from House Property: ₹1,00,000  
Loss from Business: ₹1,50,000  
Income from Other Sources: ₹50,000

- What will be the set-off and carry-forward of losses?
3. Mr. C has the following details for the assessment year 2023-24:  
Income from Salary: ₹6,00,000  
He invested ₹50,000 in PPF, ₹25,000 in ELSS, and ₹10,000 in National Savings Certificate (NSC).  
What is the total deduction available under Section 80C?
  4. Mrs. D has a total income of ₹7,00,000 for the assessment year 2023-24. She paid ₹20,000 as premium for a health insurance policy for herself and ₹25,000 for her dependent parents (both are senior citizens).  
What is the total deduction under Section 80D?
  5. Mr. E has the following income:  
Income from agriculture in his own land: ₹2,00,000  
Income from leasing out agricultural land: ₹50,000  
Income from a non-agricultural business: ₹1,00,000  
How should Mr. E treat his agricultural income for tax purposes?
  6. Mr. F has the following sources of income:  
Income from agriculture: ₹1,80,000  
Income from a fruit orchard: ₹50,000  
Income from a house rented out on agricultural land: ₹20,000  
How should Mr. F classify his income for tax purposes?
  7. What is the due date for filing the income tax return for an individual?
  8. What are the different types of assessments under the Income Tax Act?
  9. Mr. G has the following details for the assessment year 2023-24:  
Income from Salary: ₹4,00,000  
Income from House Property: ₹2,00,000  
Income from Other Sources: ₹1,00,000  
Total Tax Deducted at Source (TDS): ₹50,000  
What will be the total income and tax payable?
  10. Mr. H's income details are as follows for the assessment year 2023-24:  
Salary: ₹5,00,000  
Taxable Income after deductions: ₹5,00,000  
TDS deducted on salary: ₹30,000  
Calculate Mr. H's tax liability if the income tax slab for individuals is:  
Up to ₹2,50,000: NIL  
₹2,50,001 to ₹5,00,000: 5%  
Above ₹5,00,000: 20%

### PART- C

1. Mr. A has the following details of income and losses for the assessment year 2023-24:  
Income from Salary: ₹6,00,000  
Income from House Property: ₹1,50,000  
Loss from Business: ₹2,50,000  
Loss from Capital Gains: ₹75,000  
Income from Other Sources: ₹1,00,000  
What is the total taxable income after the set-off of losses?  
How will the losses be carried forward?
2. Mr. B, an individual, has the following details for the assessment year 2023-24:  
Income from Salary: ₹9,00,000  
Income from House Property: ₹3,00,000

Loss from Business: ₹1,00,000  
Loss from Capital Gains: ₹2,00,000  
Income from Other Sources: ₹2,50,000  
Long-term Capital Gains: ₹1,50,000

Mr. B has the following deductions:

₹1,50,000 under Section 80C (PPF, LIC, etc.)  
₹25,000 under Section 80D (Health Insurance Premium)

Calculate Mr. B's total taxable income after considering the set-off of losses, deductions, and tax computation.

How much of the capital gains loss can be carried forward?

3. Mr. C has the following income details for the assessment year 2023-24:

Income from Salary: ₹10,00,000

from Business: ₹3,00,000

Income from Other Sources: ₹1,50,000

He made the following investments and payments:

₹1,50,000 in PPF under Section 80C

₹20,000 for health insurance premium under Section 80D for himself (he is 40 years old)

₹40,000 for health insurance premium under Section 80D for his parents (both are senior citizens)

10,000 for donation under Section 80G

Calculate Mr. C's total taxable income after deductions.

How much of his income is exempt from tax due to these deductions?

4. Mr. D is engaged in agriculture and also derives income from non-agricultural activities. His details for the assessment year 2023-24 are:

Income from agriculture (on his own land): ₹5,00,000

Income from dairy farming (non-agricultural activity): ₹1,00,000

Income from a house rented out on agricultural land: ₹50,000

How should Mr. D classify his income for tax purposes?

What is his total taxable income after considering agricultural income?

5. Explain the procedure for filing an Income Tax Return (ITR) and the steps involved in the assessment process.

6. Describe the different kinds of assessments under the Income Tax Act, and explain the procedure for each assessment.

7. Mr. E has the following income for the assessment year 2023-24:

Income from agriculture (on his own land): ₹6,00,000

Income from lease of agricultural land: ₹1,00,000

Income from business (non-agricultural): ₹2,50,000

Calculate Mr. E's taxable income.

How is the lease income treated for tax purposes?

8. Mr. A is a salaried employee with the following income and deductions for the assessment year 2023-24:

Income from Salary: ₹8,00,000

Income from House Property: ₹2,50,000

Income from Business (Non-Agricultural): ₹1,50,000

Income from Other Sources (Interest Income): ₹50,000

Mr. A also made the following investments and payments:

Section 80C: ₹1,50,000 in PPF, LIC, and NSC

Section 80D: ₹30,000 (for self and family)

Section 80G: ₹10,000 (donation to a charitable institution)

Section 24(b): Paid ₹50,000 as interest on home loan for the house property  
Additionally, ₹60,000 was deducted as Tax Deducted at Source (TDS) from his salary.

Compute Mr. A's total taxable income for the assessment year 2023-24.

Calculate Mr. A's tax liability and determine whether any tax is payable or refundable after accounting for TDS.

Dr.M.Gnana Muhila  
**Head of the Department**

Dr.X. Maria Muthu Shanthini  
**Course Instructor**

**Class** : III B.Com Major Core XV  
**Title of the Course** : Management Accounting  
**Semester** VI  
**Subject code** : AC2161

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

**Objectives:**

1. To impart knowledge to students on financial and cost concepts for the students of managerial planning, control and decision making.
2. To expose students with management accounting principles and their application.

**Course Outcome**

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Elevate the financial statement analysis for strategy decision making	1	E
CO-2	Examine the solvency, turnover and liquidity of a business by using ratios.	3	An
CO-3	Analyse the pattern of sources and application of funds.	5	An
CO-4	Able to prepare various budgets for the proper functioning of an organization.	8	R
CO-5	Evaluate the cash flow and fund flow position of the organization.	4	E

**K1-** Remember ; **K2** – Understand ; **K3-** Apply **K4** – Analyse

**Teaching Plan Modules**

**Total Contact Hours: 90 (Including lectures, assignments and tests)**

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>Introduction to Management Accounting (22 Hrs.)</b>					
	1.	Meaning –Nature and Scope – Relationship between Financial Accounting. Cost Accounting and Management Accounting – Role of Management Accountant in the present Scenario.	4	K1(R)	Lecture Method	Open book test
	2.	Meaning and Concept of Financial Analysis – Types – Techniques of Financial Analysis.	2	K2(U)	Blended Learning	Class test
	3.	Financial Statement Analysis – comparative Statement	10	K2(U)	Problem Solving	Objective type test and Unit test
	4.	Financial Statement Analysis –common size statement	3	K4(An)	Mind mapping	Differentiate between various thoughts
	5.	Financial Statement Analysis –trend analysis.	3	K5(E)	Computational Thinking	Slido
<b>II</b>	<b>Ratio Analysis (22 Hrs.)</b>					
	1.	Meaning – Uses and limitations of ratio analysis	2	K2(U)	Problem Solving	Class test
	2.	Calculation and Interpretation of Ratios – Profitability ratio	8	K1(R)	Problem Solving	Formative Assessment Test I
	3.	Calculation and Interpretation of Ratios:- Turnover, liquidity and solvency	12	K2(U)	Problem Solving	Short Test
<b>III</b>	<b>Fund Flow and Cash Flow Analysis (18 Hrs.)</b>					
	1.	Meaning – Advantages and Limitations –	4	K2(U)	Brainstroming	Evaluation through class test
	2.	Preparation of Fund	5	K1(R)	Problem	Class test

	3.	Flow Statement – Steps involved in preparation of Fund Flow Statement: Schedule of Changes in Working Capital – Statement of Sources and Application of Funds.	5		Solving	
	4.	Preparation of Cash Flow Statement: Computation of Cash from Operation – Preparation of Cash Flow Statement.	4	K2(U)	Problem Solving	Evaluation through class test
<b>IV</b>	<b>Marginal Costing (15 Hrs.)</b>					
	1.	Meaning – Characteristics – Advantages – Limitations	2	K2(U)	Lecture Method	Evaluation through discussions
	2.	Marginal Costing and Absorption Costing – Cost Volume – Profit Analysis.	5	K2(An)	Problem Solving	Formative Assessment Test II
	3.	Important Concepts and Terms in CVP Analysis: Fixed Cost – Variable Cost – Contribution – Profit Volume Ratio – Margin of Safety.	4	K2(U)	Problem Solving	Concept explanations
	4.	Break Even Analysis and Break Even Point – Application of Marginal Costing Techniques	4	K4(An)	Problem Solving	Short test
<b>V</b>	<b>Budget and Budgetary Control (17 Hrs.)</b>					
	1.	Meaning – Essentials and Limitations of Budgetary Control – Classification of Budgets	3	K2(U)	Lecture Method	Evaluation through discussions.

2.	Preparation of Budgets – Sales Budget, Production Budget	4	K1(R)	Problem Solving	Formative Assessment test III
3.	Preparation of Budgets –Cash Budget, Flexible Budget	4	K2(U)	Problem Solving	Short test
4.	Process - Requisites of Effective Control and Controlling	3	K4(An)	Problem Solving	Concept explanations
5.	Techniques – Management by Exception [MBE].	3	K5(E)	Flipped Classroom	Short summary or overview

**Course Focusing on Employability/ Entrepreneurship/ Skill Development :Skill**

Development

**Activities (Em/ En/SD):** Skill Development

**Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/EnvironmentSustainability/ Gender Equity):** Professional Ethics

**Activities related to Cross Cutting Issues :** Role play on managers, Administrators

**Assignment :**Prepare a Sales budget of a company with imaginary figures and give your comments regarding the selling condition of the product



### Part A

1. Management accounting is also known as
  - a) Price level accounting
  - b) Historical cost accounting
  - c) financial accounting
  - d) Decision accounting
2. Management accounting provides valuable services to management in performing
  - a) Coordinating functions
  - b) controlling functions
  - c) planning functions
  - d) All managerial functions
3. The prime function of management accounting is to
  - b) Assist tax authorities
  - c) assist the management in performing its functions effectively
  - d) interpret the financial data
  - e) record business transaction
4. Management accounting is basically concerned with
  - a) Recording of transactions
  - b) the problem of choice
  - c) causative relationship
  - d) only b) and c)
5. Horizontal analysis is also known as
  - a) Static analysis
  - b) structural analysis
  - c) internal analysis
  - d) none of these

### Part B

6. Why the management accounting is need?
7. state any five points of distinction between cost accounting and management accounting
8. From the following profit and loss account of Eveready Co.Ltd., for the year ending on 31<sup>st</sup> march 1998 and 1999, you are required to prepare a comparative income statement and comment on the performance:

Particulars	Year ended 31.3.1999	Year ended 31.3.1998
Sales	1280000	960000
Less: cost of goods sold	712000	496000
Gross profit	<u>568000</u>	<u>464000</u>
Less: Administrative expenses	256000	176000
Selling expenses	144000	168000
Interest charges	6400	9600
	<u>406400</u>	<u>353600</u>
Net profit before income tax	161600	110400
Less: income tax @ 50%	80800	55200
	<u>80800</u>	<u>55200</u>

9. From the following balance sheets of sun company Ltd., as on 31<sup>st</sup> Dec 1997 and 1998 prepare A schedule of changes in working capital



	1003	1027
<b>Liabilities:</b>		
<b>Current liabilities:</b>		
Creditors		
Others	42	154
	78	62
Fixed liabilities	120	216
	225	318
Total liabilities	345	534
Capital	658	493
Total	1003	1027

From the above data, prepare a common-size balance sheet.

12. The following balance sheets of x ltd., are given for the years ending on 31.3.1998 and 1999.

Liabilities	1998	1999	Assets	1998	1999
Equity share capital	2000000	4000000	Land and buliding	1200000	2800000
Capital reserve	100000	200000	Plant and machinery	600000	1800000
General reserve	600000	500000	Furniture and fixtures	200000	300000
10% debentures	200000	400000	Subsidiary in X ltd	100000	100000
creditors	1200000	820000	Immovable properties	800000	400000
			Cash	200000	20000
			Book bebts	600000	200000
			stock	400000	300000
				4100000	5920000
	4100000	5920000			

Prepare a comparative balance sheet of the company and study its financial position.

13. X company presents you the following balance sheet as on 31.12.1986

Liabilities	Rs.	Assets	Rs.
Share capital			

Equity shares of Rs.10 each	10,00,000	Fixed assets	10,00,000
Reserve fund	1,00,000	Stock	4,00,000
7% debentures	3,00,000	Debtors	3,00,000
Overdraft	2,00,000	Cash	2,00,000
Creditors	3,00,000		
	-		
	19,00,000		19,00,000

Calculate a) liquidity ratios b) solvency ratios c) debt-equity ratio

**OR**

b) From the following financial statements of X Ltd. Calculate a) current ratio b) liquidity ratio

a) gross profit ratio d) net profit ratio e) fixed assets turnover f) debtors turnover (AP, CO-2)

Particulars	Rs	Rs
Sales:		
Cash	64000	
Credit	684000	748000
Less: cost of sales		596000
Gross profit		152000
Less: Expenses		
Warehouse and transport	48000	
Administration	38000	
Selling	28000	
Debenture interest	4000	118000
Net profit		34000

Balance sheet as at 31.12.1982

Liabilities	Rs.	Assets	Rs.
Share capital	150000		

Reserve fund	60000	Fixed assets	80000
Profit and loss	24000	Stock	188000
Debentures	60000	Debtors	164000
Current liabilities	152000	Cash	14000
	<u>446000</u>		<u>446000</u>

14. From the following balance sheets, prepare a sources and application statement:

<b>Liabilities</b>	<b>1992</b>	<b>1993</b>	<b>Assets</b>	<b>1992</b>	<b>1993</b>
Share capital	2,00,000	2,10,000	Fixed assets	3,50,000	4,75,000
Retained earnings	1,60,000	3,00,000	Inventory	1,00,000	95,000
Premium on shares	-	5000	Bills receivable	43,000	50,000
Accumulated depreciation	80,000	1,00,000	Prepaid expenses	4000	5000
Debentures	60,000	-	Cash	15,800	10,200
Bills payable	37,800	40,200	Commission on shares	25000	20000
	<u>537800</u>	<u>655200</u>		<u>537800</u>	<u>655200</u>

1. Depreciation for the year Rs.20000
2. Income tax was Rs. 40000
3. Interim dividend paid during the year was Rs. 2000

15. Describe the Classifications of budget

**Dr.M.Gnana Muhila**  
Course Instructor

**DR. M.GNANA MUHILA**  
Head of the Department

**Class** : II B.Com **Major Core:XVI**  
**Title of the Course** : Industrial Law  
**Semester** VI  
**Subject code** : AC2162

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

**Objectives:**

1. To create awareness on industrial regulations and its impact on the Indian Economy.
2. To familiarize students with the provisions of various Acts relating to industries.

**Course Outcome**

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the measures taken for the welfare of the employees under Factories Act 1948	PSO 2	U
CO-2	gain knowledge about procedure for registration and cancellation of Trade Union under Trade Union Act 1926	PSO 2	U
CO-3	describe the impact of industrial regulations on Indian Economy	PSO 2	U
CO-4	calculate the compensation for disabilities as per law	PSO 2	E
CO-5	recognize the need of ESI and ESN Course	PSO 2	U
CO-6	identify the provisions in Bonus Act & Industrial Employment Act	PSO 2	U

**MODULE**

**Total contact Hours: 90 (Including lecture, assignments and tests)**

Unit	Section	Topics	Teaching hours	Cognitive level	Pedagogy	Assessment
<b>Law Relating to Factories (20 Hrs.)</b>						
I	2.	The Factories Act 1948 -The standing of factories by getting Approval, license and registration Health, Safety and Welfare Precisions	5	K2 (U)	Brainstorming with Lecture	Simple questions.

	2.	Working Hours and Annual Holidays, Leave with wages and special privileges to child Labourer.	5	K2 (U)	Lecture with Illustrations	Assignment work.
	3.	Special provisions regarding women, adolescents and young. Persons Clarifying surgeons, Inspectors and offences Penalties.	5	K2 (U)	Lecture with case study	Class test
	4.	Trade Union formation, The rules of Trade Union, The procedure of registration and privileges. The types of funds of utility. Amalgamation, Dissolution rules.	5	K2 (U)	Lecture with discussion.	short test.

#### **Social Security to Employees (24 Hrs.)**

<b>II</b>	1.	Defenses before and after passing of compensation Act, (The doctrines) Employers liability.	5	K2 (U)	Various cases and examples	Quiz given.
	2.	Disablement and its types. Determination of compensation for various disabilities.	5	K2 (U)	Lecture with case study	Doing problems and calculating compensation
	3.	Commissioner and distributing compensation. Offences and penalties.	3	K2 (U)	Lecture with case study	Class test
	4.	Employee's state insurance corporation, standing committee and Medical Benefit concerned Raising E.S.1. fund and its utility.	5	K2 (U)	Lecture with examples	Quiz
	5.	The contributions of employees and employees, Inspectors, The various benefits	4	K2 (U)	Lecture with discussion.	Group discussions.
	6.	The E.S.1. Court, powers, Appeals, offences and penalties.	2	K2 (U)	Lecture with discussion.	Continuous Internal Assessment

#### **Industrial Peace and Welfare (18 Hrs.)**

<b>III</b>	1.	The Industrial Disputes	5	K2	Lecture with	Preparing
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		Act 1947 - Definition - Authorities - Voluntary reference of dispute by arbitrators		(U)	case study	tabular form for various functions.
	2.	Strikes (Illegal and legal) - Lock-out / lay-off - Retrenchment - Closure and transfer - Offences and penalties.	5	K2 (U)	Lecture and Questioning about various strikes.	Quiz.
	3.	The Minimum wages Act 1948 - Object of the Act - Application - Definition - Advisory board	4	K2 (U)	Discussions and clarifications	Preparing scheduled employments.
	4.	Committees wages - Revision of wages - Payment of wages - Different kinds of wages - Offences and penalties	4	K2 (U)	Lecture with case study	Piece rate of time rate analysis.

#### Benefits to Employees (20 Hrs.)

	1.	Meaning and definition of Bonus. Hutt gold Mines case, definitions – Available surplus, Allocable surplus, Balance sheet, Gross Profit, Net Profit, Budget, Accounting year.	5	K1 (R)	Explanation with illustrations	Short test
IV	2.	Computation of gross profits in banking company and non-banking company. Items to be included with gross profits and items to be excluded.	5.	K5 (E)	Lecture with case study	Quiz.
	3.	Eligibility and payment of bonus - Instructors and their duties - Offences and penalties.	4	K5 (Ap)	Lecture classes and group discussions	Assignment of table preparation
	4.	The fixation of gratuity, the forfeiture of gratuity, The period for calculation of gratuity.	3		Lecture with Group discussions	Quiz
	5.	Period of payment of gratuity, conditions over gratuity, distribution of gratuity offences and	3	K5 (E)	Lecture classes	Test



		penalties				
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**Conditions of Employment (7 Hrs.)**

<b>V</b>	1.	The Industrial Employment (standing orders) Act 1946 - Object of the Act definition - Draft standing orders - Certification of standing orders	3	K2 (U)	Lecture with examples	Oral Test
	2.	Procedure and powers of authorities - Display of order - Submission of order	2	K2 (U)	Lecture with discussion	Class test
	3.	Offences and penalties Revision	2	K2 (U)	Oral discussing	Continuous Internal Assessment

**Course Focusing on Employability/ Entrepreneurship/ Skill Development: Skill Development**

**Activities (Em/ En/SD):** Collect and review the current case studies related to The Trade Union Act, The Industrial Disputes Act 1947 and The Industrial Employment (standing orders) Act 1946 - Skill Development

**Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): Professional Ethics**

**Assignment:**

The safety and health of workers are protected under the Trade Union Act: An Analysis (Professional Ethics)

The Legislative Scheme for Prevention of Unfair Labour Practices in India (Professional Ethics)

The Legislation Regulating the Hazardous processes and Safety of Workers – An Analysis (Professional Ethics)

**Sample questions (minimum one question from each unit)**

**Part A**

1. Any person who has attained the age of \_\_\_\_\_ may be a member of a registered trade union
  - a) 14
  - b) 18
  - c) 15
  - d) no age limit

2. An employer is liable to pay compensation to an employee for personal injury and \_\_\_\_\_
  - a) Simple injury
  - b) Occupational disease
  - c) grievous injury
  - d) None of the above
3. Strike is a weapon available to the employee and \_\_\_\_\_ is the weapon available to the employers.
  - a) Lay-off
  - b) Lock-down
  - c) Lock-out
  - d) None of the above
4. Gratuity shall be payable to an employee in the termination of his employment after he has rendered continuous service for not less than \_\_\_\_\_ years.
5. The Industrial Employment (standing orders) Act 1946 applies to every establishment where 100 or more workmen are employed. (True/ False)

### **Part B**

1. Narrate the provisions for employment of young persons in factories.
2. Define and discuss “arising out of and in the course of employment” as used in the Employees Compensation Act 1923?
3. Describe the procedure for hearing claim under the Minimum Wages Act 1948.
4. What is allocable surplus under Payment of Bonus Act?
5. Explain the procedure for certification of standing Orders under Industrial Establishment (Standing Orders) Act 1946.

### **Part C**

1. Explain the registration of a trade union and the duties and liabilities of a registered trade union.
2. “The scheme of Employees State Insurance is contributory”., Explain the rules regarding contribution.
3. Elucidate briefly what is fixing of minimum rate of wages and the procedure for fixing minimum rate of wages.
4. Explain the determination of amount of gratuity and recovery of gratuity under the Payment of Gratuity Act?

5. Describe about standing orders and the rules of certification of draft orders.

Dr. J. Jenifer  
**Course Instructor**

Dr. M.Gnana Muhila  
**Head of the Department**

**Class : III B.Com**  
**Title of the Course : Auditing**  
**Semester VI**  
**Subject code : AC2164**

**Major Core XIV**

No. of Hours per Week	Credit	Total No. of Hours	Marks
5	5	75	100

**Objectives:**

- 1.To give an overview of Auditing.
- 2.To impart knowledge on Vouching, Verification and Valuation of assets and liabilities.

**Course Outcome**

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the concepts and principles of Auditing	2,5	Un
CO-2	identify various elements of Audit planning	5	R
CO-3	identify the importance of Vouching	5	R
CO-4	understand the procedure of verification and valuation of Assets	5	Un
CO-5	analyse the duties, rights and liabilities of an auditor	5	An

**K1-** Remember ; **K2** – Understand ; **K3-** Apply **K4** – Analyse

## Modules

**Total Contact Hours: 75 (Including lectures, assignments and tests)**

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>Introduction (15 Hrs.)</b>					
	<b>1.</b>	Origin of Auditing – Auditing in India - Definition	4	K2(U)	Flipped classroom method	Quiz
	<b>2.</b>	Difference between Book- keeping, Accountancy, Auditing and investigation – Objectives	6	K2(U)	Interactive Teaching PPT	Short test
	<b>3.</b>	Scope – Principles – Advantages and Limitations - Qualities of an Auditor – Classifications of Audit	5	K1(R)	Group discussion	Class test
<b>II</b>	<b>Audit Planning (15 Hrs.)</b>					
	<b>1.</b>	Preliminaries before the commencement of Audit. – Audit planning – Audit Programme	3	K2(U)	Lecture with PPT	Quiz
	<b>2.</b>	Advantages – Disadvantages – Internal check, Internal Audit and Internal Control	5	K1(R)	Interactive session	Whatsapp Poll
	<b>3.</b>	Distinction between Audit programme of Independent Auditor and Internal Auditor	2	K2(U)	Group Discussion	Quiz
	<b>4.</b>	Modification - Audit note book– Audit Working papers – Purpose – Content – Ownership – Procedure of Audit – Deciding the sample	5	K1(R)	Demonstrative with PPT	Class test

		– Organisation of Auditor’s staff				
<b>III</b>	<b>Vouching (15 Hrs.)</b>					
	<b>1.</b>	Meaning – Objectives – Importance – Voucher	4	K2(U)	Lecture with PPT	Short test
	<b>2.</b>	Vouching of Trading Transactions: Purchase book, Purchases return, credits sales, sales return, Goods sold on sale or return basis, Goods sent on Consignment basis, sale of by- products	6	K1(R)	Interactive session	Quiz
	<b>3.</b>	General Considerations while Vouching Trading Transactions – Vouching of Cash transactions: Cash receipts and Payments	5	K2(U)	Flipped class room	Slip test
<b>IV</b>	<b>Verification and Valuation of Assets and Liabilities (15 Hrs.)</b>					
	<b>1.</b>	Meaning of Verification – Definition – Distinction between Verification and Vouching – Verification of Liabilities	4	K2(U)	Lecture with PPT	Assignments
	<b>2.</b>	Distinction between Verification and Confirmation- Methods of Valuation - Verification and Valuation of Different kinds of Assets: Intangible Assets , Fixed Assets, Floating Assets , Fictitious Assets	6	K2(U)	Brainstorming	Short test
	<b>3.</b>	Verification of	5	K2(U)	Lecture using	

		Liabilities : Capital, Debentures , Trade Creditors, Bills Payable, Loans, Outstanding Liabilities, Contingent Liabilities			PPT	Class test
<b>V</b>	<b>Company Auditor and Standards on Auditing (15 Hrs.)</b>					
	1.	Appointment, Qualification and Disqualification - Removal, Resignation – Rights and Duties	3	K2(U)	Lecture with PPT	Open Book test
	2.	Liabilities: Civil Liability for Negligence and Misfeasance – liabilities under Companies Act	3	K1(R)	Lecture method	Near pod
	3.	Auditor’s Report – Importance – Audit Report of a Limited Company – Matters to be included in Auditors Report - Elements – Kinds.	4	K2(U)	Lecture method with PPT	Class test
	4.	Standards on Auditing: International Auditing and Assurance Standard Board (IAASD) – Objectives and Functions – Scope – Procedure for issue – Quality Control and Engagement Standards issued by The Institute of Chartered Accountants of India	5	K1(R)	Group Discussion	Slip test

**Course Focusing on Employability/ Entrepreneurship/ Skill Development :Skill Development**

**Activities (Em/ En/SD): Skill Development**

**Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): Professional Ethics**

**Activities related to Cross Cutting Issues :** Role play on managers, Administrators , Audit report workshop, Peer review sessions ethical dilemma Discussion.

**Assignment :**

1. List out the Audit Standards issued by the Institute of Chartered Accountants of India(ICAI)

**Sample Questions**

**PART-A**

1. Which of the following best describes auditing?
  - a) Preparation of financial statements
  - b) Examination of financial statements to express an opinion
  - c) Recording financial transactions
  - d) Investigating fraudulent activities
2. What is the primary objective of auditing?
  - a) Detecting fraud
  - b) Ensuring compliance with taxation laws
  - c) Expressing an opinion on the fairness of financial statements
  - d) Preparing financial reports
3. What is the major distinction between auditing and investigation?
  - a) Auditing is detailed, and investigation is superficial
  - b) Auditing is for general purposes, while investigation is specific
  - c) Auditing is mandatory, while investigation is voluntary
  - d) Auditing is performed only in companies, investigation in all entities
4. Which of the following is not a principle of auditing?
  - a) Confidentiality
  - b) Materiality
  - c) Accuracy
  - d) Independence
5. Who owns the audit working papers?
  - a) The client
  - b) The auditor
  - c) The government
  - d) The board of directors
6. Internal audit primarily aims to:
  - a) Provide assurance for external stakeholders
  - b) Ensure internal controls are effective
  - c) Prepare financial statements
  - d) Reduce the scope of external audits
7. Vouching is a process of:
  - a) Checking arithmetic accuracy
  - b) Verifying documentary evidence
  - c) Examining assets and liabilities
  - d) Preparing an audit report
8. Which of the following is an intangible asset?
  - a) Machinery
  - b) Goodwill
  - c) Inventory
  - d) Accounts receivable



9. The appointment of a company auditor is governed by which section of the Companies Act, 2013?
  - a) Section 139
  - b) Section 148
  - c) Section 172
  - d) Section 192
10. Which of the following is not an element of an audit report?
  - a) Title
  - b) Place of issue
  - c) Financial forecasts
  - d) Opinion paragraph

#### **Part- B**

11. Differentiate between book-keeping, accountancy, auditing, and investigation with examples.
12. Discuss the scope, objectives, and principles of auditing in detail.
13. Enumerate the qualities of an auditor. Why are they essential for effective auditing?
14. Explain the differences between internal check, internal control, and internal audit.
15. Define vouching and describe its importance in auditing trading transactions.
16. Discuss the methods and general considerations involved in vouching cash transactions.
17. What is verification? Explain the distinction between verification and vouching.
18. Outline the verification and valuation process for intangible and fictitious assets.
19. What are the qualifications and disqualifications of a company auditor under the Companies Act, 2013?
20. Discuss the importance and key elements of an auditor's report for a limited company.

#### **Part - C**

21. Explain in detail the origin and evolution of auditing in India. Discuss its advantages and limitations in modern business.
22. Describe the steps involved in audit planning. What are the advantages and disadvantages of having an audit program?
23. Define and elaborate on the concept of audit working papers. Discuss their content, purpose, and ownership.
24. Discuss the process and challenges of vouching trading and cash transactions. Illustrate with examples.
25. Write an essay on verification and valuation of assets, highlighting the methods and procedures for different types of assets.
26. How does a company auditor ensure compliance with the Companies Act? Explain their rights, duties, and liabilities.
27. Differentiate between verification and confirmation with examples. Explain the verification process for liabilities.
28. Elaborate on the importance of internal audit and its impact on the work of an independent auditor.
29. Analyze the structure, contents, and types of audit reports. Why is it essential for stakeholders?
30. Discuss the role and significance of Standards on Auditing (SA) in maintaining audit quality and reliability.

**Dr. J.Jani Mercybai**  
**Course Instructor**

**DR. M.GNANA MUHILA**  
**Head of the Department**

**TEACHING PLAN FOR THE ACADEMIC**  
**YEAR 2024 – 2025**

**Department** : Commerce SF II  
**Class** : II Year  
**Title of the Course** : Elective IV b: Strategic Management  
**Semester** VI  
**Course Code:AC2066**

<b>Hours/Week</b>	<b>Credits</b>	<b>Total Hours</b>	<b>Marks</b>
5	4	75	100

**Objectives**

1. To enable the students acquire knowledge on Strategic Management
2. To help the students to frame strategies to meet competitive situation.

**Course Outcome**

<b>COs</b>	<b>Upon completion of this course the students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand the concept and benefits of strategic management.	5	U
CO-2	Identify and measure the strength and weaknesses of the Organisations	5	C
CO-3	Formulate the strategies for competitive situation	5	R
CO-4	Implement the strategies to achieve the objective of the Organization	5	An
CO-5	Measure the performance of the organisation	3	C

## Module

**Total contact hours – 75 (Including lecture, assignment and tests)**

Unit	Module	Topic	Teaching hours	Cognitive Level	Pedagogy	Assessment/Evaluation
<b>Introduction to Strategic Management (15 Hrs.)</b>						
I	1	Strategy: Meaning – Features - Difference between Policy and Strategy	3	K2 (U)	Brain storming method	Concept explanation
	2	Basic Concept of Strategic Management - Corporate Strategy – Levels of Strategy –	4	K2 (U)	Lecture using videos	Short test
	3	Need of Strategic Management: Strategic Intent - Mission Statement – Vision - Goal and Objectives -	4	K2 (U)	Lecture and Discussion	Group Discussion
	4	Strategic Management in Multi Strategic Business Unit – Strategic Management Process.	4	K2 (U)	Lecture using PPT	Class test
<b>Strategic Role (15 Hrs.)</b>						
	1	Impact of Globalization – Basic Model of Strategic Management	5	K2 (U)	Lecture & Demonstration	Assignment on Basic Model of Strategic Management

II	2	Strategic Decision Making - Impact of Internet and E-Commerce-	4	K2 (U)	Case Study	Class test - Quizzes
	3	Role of Strategic Management: Marketing-Finance-HR-Global Competitiveness.	6	K4 (E)	Role playing	Group Presentation (Formative Assessment)
<b>Strategic Elements (15 Hrs.)</b>						
III	1	Strategic Management Elements-Strategic Intent; Policies; Programmes;	5	K2 (U)	Lecture With Examples	Quiz
	2	Budgets; Procedures; Mints berg Model of Decision Making;	5	K2 (U)	Lecture and Discussion	In-Class Activity
	3	Corporate Governance; Social Responsibilities	5	K2 (U)	Case Study	Class test - Quizzes
<b>Strategic Environment (15 Hrs.)</b>						
IV	1	General Environment- Identifying External Environment Variables: Economic Factors- Technological Factors- Social Factors.	4	K3 (A)	Lecture and Case Study	In-Class Discussion and Reflection

	2	Internal Analysis and Diagnosis – Marketing and Distribution Factors –	6	K2 (U)	Lecture with examples	Assignment
	3	Research and Development Factors– Operations Factors – Resources and Personal Factors.	5	K3(A)	Lecture using PPT	MCQ
<b>Strategic Alternatives (15 Hrs.)</b>						
V	1	Generic Strategies Alternatives: Expansion– Stability– Retrenchment–	4	K3 (A)	Lecture and Case Study	Case study Analysis
	2	Combination. Strategic Implementation through Structure– 7S Models– Organisational Life Cycle– Management and Control-	5	K3 (A)	Lecture using PPT	MCQ
	3	Activity based Costing – Strategic Information System.	6	K6 (C)	Hands on Workshop	Class test (Formative Assessment)

**Course Focussing on Employability/ Entrepreneurship/ Skill Development :Skill**

**Development Activities (Em/ En/SD):** Mintzberg’s decision-making model to a hypothetical scenario.

**Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity):** Professional Ethics

**Activities related to Cross Cutting Issues:** Assess the role of strategic management in global competitiveness.

**Assignment :** Synthesize and analyze how environmental factors affect a company's strategy.

Seminar Topic: To identify and evaluate internal and external factors.

### Sample questions

**Choose the correct answer:**

1. Which of the following is a feature of a well-defined strategy?
  - a) Short-term orientation
  - b) Operational efficiency
  - c) Long-term focus
  - d) Temporary solutions
2. A mission statement primarily defines:
  - a) Long-term objectives
  - b) Daily operations
  - c) Organizational purpose
  - d) Financial policies
3. Which of the following is NOT a level of strategy?
  - a) Corporate
  - b) Functional
  - c) Regional
  - d) Business
4. Mintzberg's model of decision-making emphasizes:
  - a) A) Rapid decision-making
  - b) B) Structured and sequential decisions
  - c) C) Formal planning
  - d) D) Both structured and unstructured decisions
  - e) **Answer:** D) Both structured and unstructured decisions

### Fill in the Blanks

1. The process of setting long-term goals and defining strategies to achieve them is known as \_\_\_\_\_.
2. A \_\_\_\_\_ outlines what an organization aspires to achieve in the long term.
3. A comprehensive analysis of strengths, weaknesses, opportunities, and threats is called a \_\_\_\_\_ analysis.

### True or False

1. The 7S model includes strategy, structure, and systems, among other elements.
2. In strategic management, policies are typically considered long-term while strategies are short-term.
3. Corporate governance ensures that a company's strategic decisions align with stakeholder interests.

### **Part B**

1. Define the term "strategy" and list its primary features.
2. Explain the difference between a policy and a strategy in strategic management.
3. What are the three levels of strategy within an organization?
4. Describe the importance of a mission statement.
5. Outline the role of strategic management in achieving global competitiveness.
6. List and briefly explain three factors in the general environment that affect an organization's strategy.
7. What is Mintzberg's model of decision-making, and why is it significant in strategic management?
8. Define corporate governance and its relevance in strategic management.
9. Discuss how economic factors in the external environment can influence strategic decisions.
10. Explain activity-based costing and its use in strategic management.

### **Part C**

1. Discuss the strategic management process and its importance in business success.
2. Analyze the impact of globalization on strategic management, providing examples of affected industries.
3. How does the internet and e-commerce change the way organizations formulate their strategies?
4. Explain the role of strategic management in the marketing function and provide an example.
5. Evaluate Mintzberg's decision-making model and discuss its relevance in today's business environment.
6. Describe a SWOT analysis and discuss how it is used to inform strategic decision-making.

7. Analyze the role of social responsibility within the context of strategic management.
8. Discuss the importance of internal analysis and diagnosis when developing a strategic plan.
9. Explain the different strategic alternatives available to companies, including examples for each.
10. Describe the 7S model and discuss how it can aid in the implementation of a corporate strategy.

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Dr.M. Gnana Muhila  
**Head of the Department**