

Centre For Distance Education
S.N.D.T. Women's University
Bachelor of Commerce (B.Com.)

B.Com. II – (Semester III)

Sr. No	Subject	Paper Code	Paper Name
1.	CC English	310301	Paper III - CC English
2.	Economics	345305	Paper III – Aspects of Macro Economics
3.	Commerce	345306	Paper III – Principles of Marketing and Customer Relationship Management
4.	Accountancy	345307	Financial Accounting
5.	Business Law	345110	Business Law – I
6.	Advertising	375144	Paper – I Introduction to Advertising

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B.Com. II – (Semester IV)

Sr. No	Subject	Paper Code	Paper Name
1.	CC English	410401	Paper IV - CC English
2.	Economics	445405	Paper IV - International Trade and Business
3.	Commerce	445406	Paper IV – Introduction to Banking and Insurance
4 .	Accountancy	445407	Paper IV –Advanced Financial Accounting
5.	Business Law	445210	Business Law – II
6.	Advertising	475244	Paper II – Techniques of Advertising

Note : All Papers are compulsory

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B.Com II – Syllabus and Question for Assignment

(Semester III)

NOTE

- Students will have to choose any 2 topics from the following list and submit before the deadline.
- Choose 1 question from Section I (15 Marks) and Choose 1 question from Section II (10 Marks).
- The assignments carry 25 marks.

Subject Name: C.C. English – Paper III

Subject Code: 310301

Syllabus

Unit	TOPIC
1	Integrating data and writing with clarity 1. Visual to verbal 2. Verbal to visual (bar graph, pie-chart, graphs etc)
2	1. Empowerment English- lesson 11 to 15 2. Comprehension: reading for ideas 3. Argumentative writing 4. Letters to editor
3	1. Credit letters: theory and practice 2. Collection letters: theory and practice
4	1. Routine Business Correspondence 2. Notice Agenda and Minutes Of The Meeting

Questions for Internal Assignments

SECTION I

Answer the following Questions: (Any One)

15 Marks

Q. 1 Write minutes of your housing society annual general meeting on following agenda points

1. Painting of the building
2. Rising the security wall height
3. Installing CCTV camera
4. Increasing maintenance charges

Q. 2 Draft Notice agenda and minutes of Perna HR department HR Solutions. The following points were discussed

1. Confirmation of the minutes of the last meeting
2. Review of the recruitment process
3. Finalization of the training calendar
4. Revision of pay scale

Q. 3 Draft minutes of the meeting of Mukti NGO, which works on skill enhancement program for under privileged women. The following points were discussed.

1. Organizing a house keeping course
2. Conducting Computer literacy program for the needy women
3. Organizing workshop on self defense.

Q.4 Write notice, agenda and minutes of a meeting Women's Welfare Society on following points:

- Celebration of Silver Jubilee (25Years)
- Organizing employability Training for the uneducated members of the society (Embroidery, Dress Material Cutting, Yoga, Cookery, Home decoration etc)
- Felicitation of successful women members
- Organizing function as Haldikumkum programme

Q. 5 Write a notice, agenda and minutes of an annual meeting of HR department of L&T InfoTech, Vikroli, Mumbai on the following points:

1. Recruitment of 25 software engineers to work on C programming language
2. Review of the pay scales of the employees
3. Fixing the training calendar for year 2015-2016

SECTION II

Answer the following Questions: (Any One)

10 Marks

Q. 1 Read the passage carefully and write the answer the questions.

Within days of the tragic death of Sarika Saha comes news that a woman watching the evening show of a Hindi film in a cinema in Chennai, with husband and family friends, was used and abused by three men who were sitting behind her. They are said to have used filthy and vulgar language, kicked at her seat and repeated expletives used in the film. When the members of the family protected, the trio created a ruckus but others intervened and threw them out; they returned with five more thugs and created such a pandemonium that the show had to be suspended.

Despite an ordinance, stepped UP Police vigil, public condemnation and the tragic loss of life, this event on the Heels of the Sarika Shah incident makes the term 'Eve-teasing' appear grossly inadequate to describe the pain and humiliation inflicted on a woman purely because of her gender; it is nothing but sexual harassment. The romances who invents in this gender biased 'fun' are mature replicas of the main stereotypes portrayed on the screen. 'Eve-teasing' phenomenon is not a prank; it is deadly cancer in our society- you can say that has its root mainly in an inappropriate response to femininity in modern life. While such ancient customs such as chivalry, fraternal feeling towards women, and respect for them have been mostly destroyed in our present day life, new and appropriate responses are to be formulated; only catcalls, missions and the superstitious nudge or 'tease' have gained wide currency. The modern day portrayal of women on the screen, in advertising, in fashion parades, and in other forms of inappropriate Exhibition of the female body in the mass media including women's magazine has diminished the respect for women. Consumerism has converted the human anatomy into a commodity.

1. Who is Sarika Shah? Do you know anything about what happened to her?
2. Do you know of any other incident like Sarika Shah's tragic end or what happened at the fashion show in Chennai? Describe one such incident in your locality or college.

3. What happened when the members of the woman's family protested? What did the others in the cinema do?
4. What is meant by eve teasing? Who is Eve? Do you think Adam teased Eve? Is there any 'Adam teasing' in your college?
5. The dictionary says that teasing is making fun of a person or animal playfully or unkindly. do you think that teaching is the right word to use to describe what goes on now in the name of Eve teasing? What other words would you like to suggest if you are not happy with the expression eve teasing?
6. What is the difference between ragging and Eve teasing?
7. What measures were taken by the government after Sarika Shah incident?
8. Do you think the laws should be made more stringent to prevent the cruelty? Do you think girls should be given training in martial arts?
9. Do you think that these Roadside Romeo can be called funsters, rowdies, thugs, thuggies or heroes?
10. What are the factors, according to the news report, that contributes to the 'catcalls culture' in our society?

Q 2 What is argumentative writing?

Q. 3. Write a letter to Regional Editor, Western Zone, Maharashtra Times, Dadar, Mumbai about the nuisance created by the hawkers in your area and request to give publicity in their news paper as the authority in not taking action against them.

Q. 4. Write a letter to Editor-in-chief, DNA, Mumbai about the low water supply and water theft in your area and request to give publicity in their news paper as the authority in not taking action against them.

Q. 5 Myntra Garment, FilterPada placed an order of 120 Ladies Jeans on a credit of one month, but they have not mentioned any reference in their order. Draft a letter asking them to provide two references.

Q.6 Represent the following information of a family expenditure in a pie chart.

A family spends 45% on grocery, 15% on entertainment, 20% on tuition fees of the children, 10% on clothes and saves 10% of the total income.

Q.7 As a Secretary of ALPHA COMPANY LTD., Mapusa - Goa draft a letter to the Manager ,Corporation Bank ,Mapusa -Goa requesting to grant a credit of 1lack for 6 months.

Q. 8 Ms. Karan Interiors have asked for credit but have not provided credit information or references in their request. Write to them informing that they need to provide the details in seven days.

Q.9 Ms. Jayant Electronics have been granted credit by you of 1 lack, however they have fails to pay the dues and not replying to your reminders. Write a warning letter informing them if they have not replied, you will take a legal action against them.

Q.10 Ms. Aditya Enterprises have given Amar Industries as credit reference in their credit request. Write a credit status enquiry to them about credit standing of Aditya Enterprises.

Subject Name: Economics – Aspects of Macro Economics

Subject Code: 345305

Syllabus

Unit	Topic
I	National Income & its Determinants. a. Circular flow of national Income in a closed & open economy. b. Different Concepts of National Income - GNP, GDP, NNP, NDP, National Income - at Factor Cost, Personal Income, Disposable Income c. Measurement of National Income <ul style="list-style-type: none">◦ Value Added Method◦ Income Method◦ Expenditure Method◦ Green Accounting Method d. Trade Cycles : Meaning and its Phases
II	Keynesian Economics a) Principle of Effective Demand - Aggregate Demand - Aggregate Supply b) Consumption Function: Average and Marginal Propensities to Consume and Save; Determinant of propensity to consume - subjective and objective factors influencing propensity to consume, Importance of Consumption Function c) Investment Demand – Marginal efficiency of capital, MEC & Rate of Interest; Liquidity Preference theory of Rate of interest d) Principle of Investment Multiplier
III	Post- Keynesian Economics a) IS-LM Model of Integration of Commodity and Money Market b) Principle of Accelerator; Interaction between Multiplier and Accelerator c) Post Keynesian Theories of Consumption (Only Concepts In Brief) <ul style="list-style-type: none">▪ Relative Income Hypothesis,▪ Permanent Income Hypothesis and▪ Life Cycle Hypothesis
IV	Money : Supply and Demand a. Supply of money –determinants of money supply, velocity of circulation of money, concept of money supply in India – M1, M2, M3 & M4. b. Demand for money – Meaning and Determinants. c. Value of money – Fisher's Cash transactions theory, Cash Balance theory d. Inflation – Meaning, Cost Push and Demand Pull Inflation and other Causes, Effects & Measures to control of inflation. e. Inflation - Unemployment Relationship : Philips Curve f. Meaning of deflation, Stagflation : Meaning and Causes

Questions for Internal Assignments

SECTION I

Answer the following Questions: (Any One)

15 Marks

1. Explain the circular flow of national income in closed economy.
2. Discuss the circular flow of national income in an open economy
3. What are the different concepts of national income?
4. Discuss the different methods of measuring national income.
5. Explain the meaning and characteristics of trade cycle.
6. Discuss the various phases of trade cycle with suitable diagram.
7. Explain the principle of effective demand.
8. Discuss the factors determining effective demand.
9. 3. Explain the consumption function with suitable diagram.
10. Explain the factors that affect propensity to consume.
11. What is meant by investment and investment function?
12. Explain the concept of marginal efficiency of capital.
13. Discuss the MEC and rate of interest in detail
14. Critically evaluate liquidity preference theory of rate of interest.
15. What is investment multiplier? Explain the working of multiplier in detail.
16. Explain the derivation of IS curve.
17. Discuss the money market equilibrium with suitable diagram.
18. Explain the equilibrium in the goods and money market.
19. Illustrate the working of accelerator and point out its limitations.
20. Discuss the process of income propagation through the combined working of multiplier and accelerator.
21. Explain relative income theory of consumption in detail.
22. Discuss the life cycle theory of consumption.
23. Explain permanent income theory of consumption.
24. What is supply of money? Explain determinants of money supply in detail.
25. Discuss the factors influencing the velocity of circulation of money.
26. Explain the four major concepts of money supply in detail.
27. What are the determinants of demand for money?
28. Explain and evaluate Fisher's cash transaction theory.
29. Discuss Cambridge approach to value of money.
30. Define inflation. Explain the various types of inflation.
31. Discuss the concepts of demand pull and cost push inflation with the help of suitable diagram.
32. What are the causes of inflation? Trace the effects of inflation.
33. Explain the various measures to control inflation.
34. Discuss the causes of deflation and stagflation in detail.

SECTION II

Answer the following Questions: (Any One)

10 Marks

1. Gross national product
2. GDP at Market Price and GDP at Factor cost
3. Product method
4. Boom
5. Recession
6. Depression
7. Recovery
8. Effective demand
9. Aggregate demand function
10. Aggregate supply function
11. Consumption function
12. Factors influencing consumption function
13. Significance of consumption function
14. MEC
15. MEC and rate of interest
16. Investment demand function
17. Goods market equilibrium
18. Money market equilibrium
19. Integration of goods and money market
20. Principle of Accelerator
21. Super multiplier
22. Demonstration effect
23. Ratchet effect
24. Supply of money
25. Demand for money
26. Velocity of circulation of money
27. Concepts of money
28. Value of money
29. Cash balance approach
30. Types of inflation
31. Inflation and unemployment
32. Causes of inflation
33. Effects of inflation
34. Measures to control inflation
35. Deflation
36. Stagflation

Subject Name : Commerce – Principles of Marketing and Customer Relationship Management

Subject Code: 345306

Syllabus

Unit	TOPIC
1	Objective: To understand the concept of marketing and the changing marketing landscape. <ul style="list-style-type: none">• Definition, Scope, Importance of Marketing & Marketing Concepts.• Marketing Process• Market Segmentation - Concept and Bases of Market Segmentation• Changing Marketing Landscape - Changing Economic Environment, The Digital Age, Rapid Globalization, Sustainable Marketing
2	Objective: To analyse the effective use of important marketing strategies. <ul style="list-style-type: none">• Product: New Product Development Strategy, Process and Product Life Cycle• Place: Channel Design Decisions• Price: Importance of Pricing and Major Pricing Strategies• Promotion: Promotion Mix Tools, Direct and Online Marketing
3	Objective: To understand the concept of Customer Relationship Management. <ul style="list-style-type: none">• Meaning, Definition, Significance and Components of Customer Relationship Management (CRM). Techniques of Building Customer Relationship• Customer Service, Customer care, Customer Delight• Effective Customer Acquisition• Customer Satisfaction – Meaning, Methods and Techniques of Customer Satisfaction
4	Objective: To provide insight into creating customer value. <ul style="list-style-type: none">• Managing Customer Complaints – Types, Effective ways of Managing Customer Complaints• Customer Retention - Techniques or Strategies of Retaining customers, Important stages in Retention process of CRM• Building Customer Loyalty• Creating Competitive Advantages

Questions for Internal Assignments

SECTION I

Answer the following Questions: (Any One)

15 Marks

1. Define Marketing and explain its scope. And Define marketing .Explain its significance in the modern day scenario.
2. Define marketing. Explain marketing concepts that guide organization marketing strategies
3. Define marketing and outline the steps in marketing process.
4. Explain the five step model of the marketing process
5. List and discuss the major bases for segmenting consumer markets
6. What do you mean by market segmentation? How do companies segment consumer markets ?
7. What is market segmentation? Explain its significance in the present marketing scenario.
8. Describe the major trends and forces that are changing the marketing landscape in this age of relationships.
9. List and define the steps in the new product development process and the major considerations in managing this process.
10. Discuss the eight major steps in the process of new product development.
11. 'To create successful new products, a company must understand its consumers, markets and competitors and develop products that deliver superior value to consumers' Explain
12. Define price? Discuss major pricing strategies.
13. Explain the different stages in the product life cycle
14. Identify three major pricing strategies and discuss the importance of understanding customer value perceptions, company costs and competitor strategies when setting prices.
15. What is a price? Explain Cost based pricing v/s Value based pricing.
16. Discuss five promotion mix tools for communicating customer value
17. 'A company's total promotion mix consists of the specific blend of advertising, public relations, personal selling, sales promotion and direct marketing tools'. Explain.
18. Define direct marketing and discuss its benefits to customers and companies
19. Identify and discuss the major forms of direct marketing
20. What are the various factors affecting selection of marketing channel
21. Explain the concept of customer relationship management and its significance from organization and customer's point of view.
22. Briefly review different strategies used by business houses towards building customer relationships.
23. Enumerate different techniques used by business houses to build customer relationships.
24. Discuss customer relationship management and identify strategies used for building customer relationship.
25. Explain the concept of effective customer acquisition and its essentials.
26. Acquisition is the first step in building customer relationship'. Explain.
27. Explain the concept of customer acquisition and its requisites.
28. What requisites are essential for an organization to be effective in its acquisition effort?
29. What is customer satisfaction? How do organizations promote it?
30. What is customer satisfaction? What steps should be taken to increase it?
31. Explain different factors affecting customer satisfaction.

32. What are the different types of complaints and how are they handled?
33. What are effective ways of managing customer complaints?
34. What is customer retention? Explain its need and techniques.
35. Explain the concept of customer retention and the different techniques that are used by organizations to retain its customers.
36. Explain the concept and drivers of customer loyalty
37. What are the factors influencing customer loyalty?
38. Discuss the need to understand competitors as well as customers through competitor analysis.

SECTION II

Answer the following Questions: (Any One)

10 Marks

1. Marketing Concepts
2. Selling Concept/ Marketing Concept
3. Customer Value based Pricing
4. Customer value based pricing v/s Cost based pricing
5. Benefits of Direct Marketing
6. Forms of Direct Marketing
7. Online Marketing
8. Direct marketing Channel
9. Indirect marketing channel
10. Customer Care
11. Customer Delight
12. Factors influencing customer satisfaction
13. Effective Customer Acquisition Long Questions
14. Different types of complaints.
15. Types of Competitors
16. Competitor Analysis
17. Advantages of customer loyalty
18. Customer loyalty breakers

Subject Name : Accountancy – Financial Accounting

Subject Code: 345307

Syllabus

Contents:**Reading of Ledger Accounts**

Theory: Importance , Broad Principles of Reading of Ledger Accounts

Problems on:

Reading of ledger accounts

Objectives:

To enable the students to understand the theoretical concept of preparation of financial statement of Joint stock companies. To understand the legal provisions and preparation of financial statements in vertical format as per Companies Act,2013

Contents:**Analysis of Financial Statement****Theory:**

Analysis of Financial Statement with respect to schedule VI of the Companies Act,2013

Objectives:

To enable the students to understand the concept of goodwill, valuation by different methods and accounting treatment in books

Contents:**Valuation of Goodwill**

Meaning, factors affecting valuation of Goodwill, Need for valuation Goodwill, Methods of valuation of Goodwill-

Simple Average, Super Profits, Capitalization Method

Objectives:

To enable the students to understand the meaning, objectives, advantages and methods of Valuation of stock

Contents:**Valuation of stock**

(LIFO,FIFO, Simple Average & Weighted Average Methods)

Questions for Internal Assignments

SECTION I

Answer the following Questions: (Any One)

15 Marks

1. Audit the following ledger account and comment

Also list the supporting document for various entries you go through while interpreting the above account

Jay's Ledger
Varun Account

Dr.			Cr.		
Date	Particulars	Amount	Date	Particulars	Amount
2019			2019		
Mar.2	To Purchase Returns	2,000	Mar.1	By balance b/d	800
Mar.7	To bank	8,000	Mar.1	By Purchases	10,000
Mar.7	To Purchase Returns	1800	Mar.5	By Purchases	9,000
Mar.9	To bank	6,000	Mar.26	By Purchases	18,000
Mar.31	To bal. c/d	30,000	Mar.27	By Purchases	10,000
		47,800			47,800

2. Audit the following ledger account and comment

Also list the supporting document for various entries you go through while interpreting the above account

Reema's Ledger
Madhumita's Account

Dr.			Cr.		
Date	Particulars	Amount	Date	Particulars	Amount
2018			2018		
Jan.1	To bal. b/d	6,000	Jan.1	By Bills Rec.	4,000
May25	To sales	5,000		By Returns	1,000
Sep.08	To bills rec.	2,500		By Bank	950
	To interest	500		By Discount	50
	To sales	7,000	Jan.5	By Bank	2,350
Dec.12	To bills rec.	8,000		By discount	150
	To interest	400		By Bills Rec.	2,500
Dec.15	To sales	5,000	Sep.8	By Cash	2,000
				By Bills Rec.	8,000
			Dec.14	By Cash	8,400
			Dec.31	By Bal. c/d	5,000
		34,400			34,400

3. Why and how will you, as an auditor, make a scrutiny of the following ledger account?

ABC Co.
Loan to Krishna Co. Account

Dr.			Cr.		
Date	Particulars	Amount	Date	Particulars	Amount
2018			2018		
Jan.1	To Bank	120,000	June30	By Bank (1st ½ yrly Installment)	30,000
			Dec.31	By Balance c/d	90,000
		120,000			120,000

4. Audit the following ledger account

**In the books of of Sejal
Shlok account**

Date 2018	Particulars	Amt	Date 2018	Particulars	Amt
1 Jan	To balance b/d	1200	12 Jan	By bills receivable	800
25 May	To sales	1000		By sales return	200
8 Sept	To bills Receivable (Dishonour)	500		By bank	190
	To interest	100		By discount	10
	To sales	1400	5 June	By bank	470
12 Dec	To bills Receivable (Dishonour)	1600		By discount	30
	To interest	80		By bills receivable	500
15 Dec	To sales	1000	8 Sept	By bank	400
				By bills receivable	800
			15Dec	By bank	1680
				By balance c/d	1000
		6840			6840

5. Audit the following ledger account and comment

Prachi account

Date 2019	Particulars	Amt	Date 2019	Particulars	Amt
4 Jan	To bills payable	2400	1 Jan	By balance b/d	2400
15	To bank	108	5	By purchases	120
	To discount	12	9	By purchases	60
21	To bank	54	7 Feb	By bills payable	2400
	To discount	6		By interest	120
13 Feb	To returns	100	10	By purchases	400
20	To bank	270	25	By purchases	160
23	To discount	30			
	To bank	1520			
28	To balance c/d	160			
		5660			5660

6. Read the following account:

Loan Account

Dr.

Cr.

Date 2018	Particulars	Amount	Date 2018	Particulars	Amount
May 1	To bank	2000	April 1	By balance b/d	10000
June 1	To bank	2000	July 1	By bank	10000
July 1	To bank	2000	Sept 30	By interest	900
Aug 1	To bank	2000			
Sept 1	To bank	2000			
Sept 30	To bank	900			
Sept 30	To balance c/d	10000			
		20900			20900

7. Audit the following ledger account and comment

Capital account

Dr.

Cr.

Date	Particulars	Amount	Date	Particulars	Amount
15 Dec	To bank	1800	1 Dec	By balance b/d	4000
20	To trading A/c	400		By interest	200
31	To balance c/d	9000	31	By bank	1000
			31	By P&L A/c	6000
		11200			11200

8. Audit the following ledger account and comment

Bank account

Dr.

Cr.

Date	Particulars	Amount	Date	Particulars	Amount
1	To capital	5000	2	By purchase	1000
4	To sales	2000	5	By furniture	800
10	To commission	600	8	By Rajesh	600
13	To Raman Cheque	400	9	By bills payable	200
15	To interest	100	10	By salaries and wages	500
			13	By printing	100
			17	By Raman- Dishonour	400
			28	By bank charges	20
			30	By balance c/d	4580
		8200			8200

9. Audit the following ledger account and comment

Also list the supporting document for various entries you go through while interpreting the above account

Outstanding expenses account

Dr.

Cr.

Date	Particulars	Amount	Date	Particulars	Amount
5 Jan	To bank – printing	700	1 Jan	By balance b/d	1740
7	To bank – salaries	500	31 Dec	By stationery	200
9	To cash – stationery	200		By printing	700
11	To cash - taxes	140		By salaries and wages	500
13	To cash - telephone	100		By taxes	140
31 Dec	To balance c/d	1840		By telephone charges	100
				By commission	100
		3480			3480

10. Audit the following ledger account and comment

Also list the supporting document for various entries you go through while interpreting the above account

Prepaid expenses account

Dr.

Cr.

Date	Particulars	Amount	Date	Particulars	Amount
1 Jan 2018	To balance b/d	1750	1 Jan 2018	By rent	400
				By printing	200
				By wages	500
				By commission	300
				By balance c/d	350
		1750			1750

11. Audit the following ledger account and comment

Also list the supporting document for various entries you go through while interpreting the above account

Computer account

Dr.

Cr.

Date 2017	Particulars	Amount	Date 2017	Particulars	Amount
Jan 1	To balance b/d	40000	June 30	By Vyas and Co.(book value 100000 on 1.1.15)	9000
July 1	To bank	10000		By Profit and loss	500
	To bank (carriage)	400	Dec 31	By depreciation	4020
Dec 31	To bank (expenditure for better layout)	1000		By balance c/d	37880
		51400			51400

12. Audit the following ledger account and comment

Also list the supporting document for various entries you go through while interpreting the above account

Cash account

Dr.

Cr.

Date 2018	Particulars	Amount	Date 2018	Particulars	Amount
June 1	To balance b/d	800	June 1	By salaries	200
1	To sales	4100	2	By printing	1200
2	To sales	5670	4	By carriage	90
5	To sales	4248	5	By bank	1600
6	To Sneha	70	6	By Aayush	600
7	To commission	40	7	By wages	2720
10	To bills receivable	240	9	By bank	8498
			10	By balance c/d	260
		15168			15168

13 Audit the following ledger account and comment

Also list the supporting document for various entries you go through while interpreting the above account

Bill receivable account

Dr.

Cr.

Date 2018	Particulars	Amount	Date 2018	Particulars	Amount
Apr 1	To balance b/d	2000	Apr 30	By bank	1000
May 30	To Rajat	1000	June 2	By bank	980
June 6	To Balu	2000		By discount	20
Aug 18	To Savi	1000	Aug 20	By bank for collection	1500
Sept 10	To Balu	2080	Sept 9	By Balu	2000
Dec 1	To Avi	1000	Dec 1	By Adhrrat (creditors)	1000
2019			2019		
Jan 10	To Anvi	1400	Mar 31	By balance c/d	3440
		10940			10940

14. Audit the following ledger account and comment

Also list the supporting document for various entries you go through while interpreting the above account

Bills payable account

Dr.

Cr.

Date	Particulars	Amount	Date	Particulars	Amount
25.6.18	To cash/bank	140000	1.6.18	By balance b/d	140000
31.6.18	To balance c/d	120000	20.6.18	By Ravi	120000
		260000			260000

15. Audit the following ledger account and comment

Salary account

Dr.

Cr.

Date (2018)	Particulars	Amount	Date (2018)	Particulars	Amount
5 Feb	To cash/bank - Jan	2550	1 July	By plant and machinery	70
5 Mar	To cash/bank - Feb	2550	31 Dec	By P&L A/c	27157
5 Apr	To cash/bank - Mar	1300			
5 May	To cash/bank - Apr	1950			
5 June	To cash/bank - May	2775			
5 July	To cash/bank - June	3294			
5 Aug	To cash/bank - July	108			
5 Sept	To cash/bank - Aug	2520			
5 Oct	To cash/bank - Sept	2730			
5 Nov	To cash/bank - Oct	2560			
5 Dec	To cash/bank - Nov	2490			
31 Dec	To O/s salary for Dec	2400			
		27227			27227

16. Audit the following ledger account and comment

Also list the supporting document for various entries you go through while interpreting the above account

Interest on investment account

Dr.

Cr.

Date (2017)	Particulars	Amount	Date (2017)	Particulars	Amount
1 Jan	To outstanding interest	120	31 Mar	By bank	240
31 Dec	To P & L A/c	640	30 June	By bank	80
			30 Sept	By bank	240
			31 Dec	By bank	80
			31 Dec	By outstanding interest	600
		760			760

17. Audit the following ledger account and comment

Also list the supporting document for various entries you go through while interpreting the above account

Deferred advertisement expenditure account

Dr.

Cr.

Date (2016)	Particulars	Amount	Date (2016)	Particulars	Amount
Jan 1,	To cash/bank	4200	Dec 31	By profit and loss A/c	1400
			Dec 31	By balance c/d	2800
		4200			4200
(2017)			(2017)		
Jan 1	To balance b/d	2800	Dec 31	By profit and loss A/c	1400
			Dec 31	By balance c/d	1400
		2800			2800

18. Draw format of Profit and Loss A/c According to Schedule III of Companies Act, 2013

19. Draw format of Balance sheet of a ltd company according to Schedule III of Companies Act, 2013.

20. What is goodwill? Describe the factors affecting valuation of goodwill.

21. Explain various methods of valuation of goodwill in detail.

22. Define and explain the term goodwill.

SECTION II

Answer the following Questions: (Any One)

10 Marks

1. Share capital
2. Reserves and Surplus
3. Long-term Borrowings
4. Log- term Provision
5. Short-term Borrowings
6. Trade Payable
7. Tangible Assets
8. Intangible Assets
9. Non-current Investments
10. Long-term Loans and Advances
11. Contingencies and Commitments
12. Revenue from operation
13. Financial costs
14. Employee Benefit expenses
15. Future Maintainable Profits
16. Factors affecting valuation of goodwill
17. Capitalisation method of goodwill
18. Super Profit method of valuation of goodwill
19. Capital Employed
20. First in first out Method
21. Last in First out Method
22. Simple Average Method
23. Weighted Average Method – Perpetual system
24. Weighted Average Method – Periodic system

Subject Name : Business Law Paper - I

Subject Code:345110

Syllabus

Unit No.	Topics
Unit – I	The Indian Contract Act, 1872 (Including Bailment)
A	General Principles of Contract (Sec. 1 to 75)
(i)	Proposal Acceptance – Revocation Communication – Modes of revocation of offer – Requisites of valid acceptance Sec. 2(a), Sec 2(b) and Sec 3 to 7
(ii)	Consideration a) Definition Sec 2(d); Stranger to Consideration, Stranger to Contract and exceptions b) "An agreement made without consideration is void" – Rules and exceptions. Sec. 25 and Sec. 185
(iii)	Free Consent – Sec. 13 to 22 Coercion, Undue Influence, Fraud, Misrepresentation, Mistake of Fact and Mistake of Law
(iv)	Void Agreements – Sec. 20 to 30 a) Agreement in restraint of trade Sec. 27 b) Agreement by way of wager is void Sec.30
(v)	Time as essence of Contract – Sec. 55 Clayton's Rules as to appropriation of payment – Sec 59 to 62 Novation – Sec 62 Quasi Contracts – Sec 68 to 72
B-	Specific Contracts
(i)	Contract of Bailment – Sec 148 to 171
C	Right to Information Act – 2005
(i)	Definition – Concept – Need of RTI Act
(ii)	Procedure – Use of RTI Act Appeal – Disclosures – Exemption
Unit – II	The Sale of Goods Act, 1930 Sec. 4 to 54
(i)	Contract of sale and Essentials of Sale Agreement to sell and distinction between them – Sec 4 to 6 Effect of destruction of goods – Sec. 7 and 8 Ascertainment of Price of Goods – Sec. 9 and 10
(ii)	Conditions and Warranties – Sec 12 to 17 Definitions of Condition and Warranty and distinction Implied conditions and warranties a) Implied conditions as to tiles – Sec 15 b) Implied conditions in case of sale by description – Sec. 15 c) Rule of Caveat Emptor and exceptions – Sec. 16 d) Implied condition in case of sale by sample – Sec. 17
(iii)	Rules regarding passing of property in case of a) Ascertained goods – Sec. 18 to 22 b) Unascertained goods – Sec 18 and 23 c) Sale on approval or Return basis – Sec 24 d) Short Note – Delivery and deliverable state
(iv)	Nemo data quod non-habet i.e. "No one can transfer a better title than what he himself possesses" – Sec 27 to 30 – Rules and exceptions
(v)	Unpaid seller and his rights – Sec 45 to 54
Unit – III	The Indian Partnership Act, 1932 Sec 4 to 44 Definition, Distinction between partnership and company, Rights, Duties, Liability, Test of partnership, Dissolution

Questions for Internal Assignments

SECTION I

Answer the following Questions: (Any One)

15 Marks

1. Discuss fully the essentials of a valid contract.
2. Define an agreement and describe the various kinds of agreements.
3. Define a contract. What is the difference between an agreement and a contract?
4. 'All agreements are not contracts, but all contracts are agreements' – explain the statement giving all essential elements of a valid contract.
5. Explain the difference between void, voidable and illegal agreements.
6. Define a proposal and state the rules of a valid offer.
7. Explain the different types of offers.
8. What are the modes of revocation of an offer?
9. When is a valid proposal made? Distinguish it from an invitation to offer.
10. When is communication of a proposal, acceptance and revocation complete?
11. Write a note on valid acceptance.
12. What are the conditions necessary to convert a proposal into a promise?
13. 'Mere silence is not acceptance' – explain this statement by listing the essential features of a valid acceptance.
14. Write a note on 'The law of contract is part of our daily lives'.
15. Explain the different types of contracts.
16. Discuss the rights and obligations of parties in a contract.
17. What do you understand by the term void and voidable contracts?
18. Define consideration and its importance for the validity of a contract.
19. Explain the rules regarding consideration with examples.
20. Discuss the statement "No consideration, no contract". What are the exceptions to this rule?
21. 'Stranger to a contract cannot sue or be sued' – Explain. Are there any exceptions to this rule?
If yes, what are they?
22. Write a short note on types of consideration.
23. What do you understand by legality of consideration and objects?
24. What is meant by public policy? Explain 'agreements opposed to public policy are void'.
25. What is the position of a minor while making contracts?
26. Who are the persons disqualified by law from making a contract?
27. What are the situations in which a minor's contract is valid?
28. Define Consent. When is consent said to be free?
29. How is a contract affected if the consent of one of the parties is not free?
30. Define Coercion. What are the rules of coercion and what is its effect on the validity of a contract?
31. Define Undue Influence. What are the rules of undue influence and what is its effect on the validity of a contract?
32. Differentiate between coercion and undue influence.
33. What is a fraud and what are its essential features?
34. What is the meaning of misrepresentation and what are the essentials?
35. 'Mere silence does not amount to fraud' – Explain.
36. Differentiate between fraud and misrepresentation.

37. What do you understand by unilateral and bilateral mistake of fact?
38. What is mistake of law?
39. What do you understand by void agreements? What are the agreements which the Contract Act has expressly declared void?
40. Write a short note on wagering agreements.
41. 'Agreement in restraint of trade is void' – Examine this statement.
42. Define the term 'Contingent contract'. What are the essentials of a contingent contract?
43. Discuss the laws relating to 'Quasi Contract'.
44. 'Quasi contracts are not contracts but only obligations created by law' – Explain this statement.
45. What are the rights and duties of a finder of goods?
46. Define a bailment and briefly state the rights and duties of bailor and bailee.
47. What are the characteristics of bailment? How does it differ from sale?
48. Explain the term 'Right to Information'. Why do we need an RTI Act? What are its limitations?
49. What is the procedure to seek information under the RTI Act?
50. Who is 'public authority'? What kind of records are they required to maintain under the RTI Act?
51. Discuss the appellate procedure under the RTI Act.
52. What are the exemptions granted under the RTI Act?
53. Explain the concepts of 'Buyer', 'Seller', 'Delivery' and 'Deliverable state' under Sale of Goods Act, 1930.
54. Define a contract of sale. Explain the essential features of a contract of sale.
55. What is the difference between sale and hire purchase?
56. What is the difference between sale and agreement to sell?
57. What is the meaning of the term 'Goods'? Explain the different types of goods.
58. What are the rules regarding ascertainment of price in a contract of sale?
59. Explain the rights of buyers and sellers.
60. What is the difference between condition and warranty?
61. What are the implied conditions in a contract of sale?
62. What are the implied warranties in a contract of sale?
63. Under what circumstances, can a breach of condition be treated as a breach of warranty?
64. Explain the doctrine of Caveat Emptor and its exceptions.
65. Explain the rules relating to transfer of ownership of goods.
66. What is the difference between transfer of possession and transfer of title of goods?
67. 'Nemo dat quod non habet' – Explain this statement and its exceptions.
68. Explain the rights of an unpaid seller in detail.
69. Define partnership and explain its essential features.
70. What are the tests used in determining existence of partnership?
71. How is a partnership differentiated from other forms of business like company and HUF?
72. What is meant by registration of partnership and what are the consequences of non-registration?
73. What are the different types of partners?
74. What constitutes property of the firm?
75. What are the mutual rights and duties of partners?
76. Explain the implied authority of a partner to bind his firm.
77. What are the restrictions in exercising the implied authority of a partner?
78. What is the position of a minor in a partnership?

79. What is dissolution of a firm? What are the various modes of dissolution?
80. What are the circumstances in which a firm can be dissolved by approaching a Court?
81. 'Dissolution of a partnership does not lead to dissolution of a firm' – Explain.

SECTION II

Answer the following Questions: (Any One)

10 Marks

1. Documents of title to goods
2. Delivery of goods
3. Buyer and seller
4. Conditions
5. Warranties
6. Transfer of property in goods sold on approval basis.
7. Unpaid seller's Lien
8. Stoppage in Transit
9. Right of re-sale
10. Partnership Deed
11. Non-partnership interest
12. Registration of partnership
13. Who can be a partner
14. Partnership firm and Partnership Name

Subject Name: Introduction to Advertising**Subject Code: 375144****Syllabus**

Unit	Topic
1	INTRODUCTION TO ADVERTISING Objective: To familiarize students about the role and importance of advertising in contemporary society. <ul style="list-style-type: none">• Advertising - Meaning, Features, Importance, Evolution of Advertising.• Role of advertising in marketing mix. Active participants in advertising.• Benefits of advertising to business and consumers. Criticisms against advertising.• Classification of Advertising – Geographic area, media, audience, functions, product life cycle.
2	ECONOMIC, SOCIAL AND REGULATORY ASPECTS OF ADVERTISING Objective: To acquaint students with the economic, social and regulatory issues relating to advertising. <ul style="list-style-type: none">• Economic Aspect – Effect of advertising on consumer demand, competition and price. Waste in advertising.• Social Aspect – Advertising and Cultural values, Ethical and Social issues in advertising, Advertising and Standard of living.• Regulatory Aspect – Role and services of Advertising Standards Council of India (ASCI)
3	RESEARCH IN ADVERTISING Objective : To make students understand the techniques of research used in advertising. <ul style="list-style-type: none">• Market Research – Meaning, Definition, Features, Techniques, Process of Market Research.• Advertising Research - Meaning, Definition, Need and Importance of Advertising Research. Methods of Testing Advertising effectiveness- Pre-testing and Post-testing methods.• Product Research – Meaning, Need for Product Research, Product Positioning Strategies- Steps in product positioning, Trademarks and Brands.
4	ADVERTISING AND MEDIA Objectives: To enable students to comprehend the forms of advertising and emerging media options in the modern world. <ul style="list-style-type: none">• Role of media in advertising, Factors affecting choice of media• Forms of Media in Advertising – Indoor and Outdoor advertising, Digital Media- Internet Advertising- Types- Significance and Limitations of Internet advertising.• Emerging Media Options – marketing through social networking sites, advertising through mobile phones• Audit Bureau of Circulation (ABC), National Readership Survey (NRS), Television Rating Points (TRP)

Questions for Internal Assignments

SECTION I

Answer the following Questions: (Any One)

15 Marks

1. Define advertising. Explain the nature and characteristics/ features of advertising.
2. What is advertising? Explain the role and importance of advertising in modern business world.
3. Explain the concept of advertising. What is the role of advertising in marketing mix?
4. Discuss the active participants in advertising.
5. Explain the benefits of advertising to business. (manufacturer, wholesaler, retailer)
6. Describe the benefits of advertising to consumer and society.
7. Discuss broad classification of advertising according to geographical area and media.
8. Discuss advertising coverage as per audience and functions.
9. Explain the classification of advertising.
10. What is waste in advertising? Discuss its causes / factors responsible and what are the measures to avoid waste in advertising?
11. What do you mean by waste in advertising? Explain the causes and types/ forms of waste in advertising.
12. Explain waste in advertising. What are the causes and effects of waste in advertising?
13. How does advertising affect cultural values?
14. Discuss the role of ethics in advertising.
15. Describe the role and services of Advertising Standards Council of India (ASCI).
16. What is meant by market research? Explain the techniques/ tools/ methods of market research.
17. What is market research? Describe the process or steps in market research.
18. Explain the pre-testing methods of advertising. OR What is meant by pre-testing? What are its methods?
19. What do you mean post-testing? What are its methods?
20. Distinguish between pre-testing and post-testing.
21. Explain the need and importance of evaluating / testing advertising effectiveness. What are the factors affecting testing advertising effectiveness?
22. Define Product Research. Explain the need and importance of Product Research.
23. Define Product Positioning. Explain the steps in Product Positioning.
24. What is advertising media? Explain the main factors to be kept in mind while selecting advertising media. OR Explain the different factors affecting choice of media for advertising.
25. Discuss the Indoor media of advertising. OR What are the various forms of Indoor media of advertising?
26. Discuss Outdoor media of advertising. OR What are the different forms of Outdoor media of advertising?
27. What is Digital Media and mention / explain/ discuss its types?
28. What is Internet advertising? Explain the advantages/significance and limitations of Internet advertising.

SECTION II

Answer the following Questions: (Any One)

10 Marks

1. Criticisms of advertising.
2. Product Life Cycle.
3. Evolution of advertising.
4. Advertising and standard of living.
5. Advertising and creation of monopolies.
6. Trademarks and Brands
7. Product positioning strategies.
8. Emerging Media Options.
9. Audit Bureau of Circulation (ABC)
10. National Readership Survey (NRS)
11. Television Rating Points (TRP)
12. Newspaper advertising.
13. Television advertising.

B.Com II – Syllabus and Question for Assignment
(Semester IV)

Subject Name: C.C. English (Paper IV)

Subject Code: 410401

Syllabus

Unit	TOPIC
1	1. Empowerment English: <ul style="list-style-type: none">• Lesson 16 : A Perfect Wife• Lesson 17: Are in-laws out-laws?• Lesson 18: Freedom and Choice• Lesson 19: Working Women
2	1. Meetings: Strategies of conducting meetings <ul style="list-style-type: none">• Role of participants• Role of chairperson• Role of Recorder 2. Electronic Communication: <ul style="list-style-type: none">• Email• Fax• Video Conferencing• Internet
3	1. Spoken English and Confidence Building Exercises <ul style="list-style-type: none">• Oral Presentation• Individual Speech• Group Discussion
4	1. Job related Correspondence: Application, Resume, Acceptance letter, rejection letter, leave, and Resignation letter 2. Interview 3. Types of Interview <ul style="list-style-type: none">• Candidate's Preparation• Interviewer's Preparation: Logistic arrangement, Interview Questions

Questions for Internal Assignments

SECTION I

Answer the following Questions: (Any One)

15 Marks

- Q. 1 What are the types of interview? Write in detail about any two types of interviews.
- Q.2 Write a job application and curriculum vitae for the post Senior clerk in Accounts department of Sanvedana Mahila Credit Society, Chembur, Mumbai.
- Q. 3 Write a notice, agenda and minutes of a monthly meeting of HR Department of L&T Limited on the following points:
1. Review of the salary structure
 2. Training Schedule of year 2016-17
 3. Recruitment of 25 Civil Engineers for the Nashik Highway Project
- Q. 4 Write a notice, agenda and minutes of a monthly meeting of Prerna women's cooperative society, Mulund, Mumbai on the following points:
1. Welfare programmes for the women
 2. Employability skills for unskilled women
 3. Celebration of golden jubilee of the society

SECTION II

Answer the following Questions: (Any One)

10 Marks

- Q.1 What are the strategies of conducting successful meeting?
- Q.2 What is the Role of Chairperson?
- Q.3 What is the role of a participant?
- Q.4 What is the role of a Secretary?
- Q.5 Write a detail note types of meeting?
- Q.6 What are email etiquette?
- Q.7 What is Fax? Is it outdated in today's world?
- Q.8 What are the advantages and disadvantages of Video conferencing?
- Q.9 Write tips for giving a good oral presentation?
- Q.10 What are dos and don'ts of speech?
- Q.11 What are dos and don'ts of Group Discussion?
- Q.12 What is physical preparation of candidate in Interview?
- Q.13 Write a note interview's preparation in an interview?
- Q.14 You are relocating yourself at Nashik for family reason, write a resignation letter from a post of clerk.
- Q.15 You are going to attend a week long training programme for skill enhancement. Write a leave application.

Syllabus

IV	Balance of Payments and Foreign Exchange Market e. Structure of BOP – Concepts of current & capital account, BOT & BOP. f. Disequilibrium in the BOP, autonomous & accommodating, transactions, causes & methods of correcting disequilibrium in the BOP (monetary & non-monetary).
	Foreign Exchange Market g. Functions of foreign exchange market, h. Determination of exchange rates: <ul style="list-style-type: none">• Balance of payment theory• Purchasing Power Parity theory. i. Fixed & floating exchange rates (meaning, merits & demerits), spot rate, forward rates(concepts only)

Questions for Internal Assignments

SECTION I

Answer the following Questions: (Any One)

15 Marks

1. What is meant by globalisation? Explain its merits & demerits.
2. Define international business and discuss the scope of international business..
3. Explain the difference between International business & Domestic business.
4. What is meant by international business environment? Discuss briefly the importance of understanding the international business environment.
5. Discuss the impact of economic environment on international business activities.
6. 'Culture of a society can directly affect management approaches and organisational behaviour' - Elaborate.
7. What do you understand by political environment?
8. Discuss the modes of entertainment into international business.
9. Explain the David Ricardian theory of comparative cost advantage.
10. Discuss the Heckscher-Ohlin Theory of International Trade. To what extent it is superior to the classical theory of international values?
11. Explain the difference between Ricardian Theory & H-O Theory.
12. Discuss the protective devices used by nations in international trade.
13. Explain the principles of WTO.
14. 'The GATT had no legal status, WTO has legal status'- Discuss
15. Discuss the Uruguay Round of Multilateral Trade Negotiations.
16. Explain the forms of regional grouping.
17. Briefly explain the Dispute Settlement Mechanism in WTO.
18. Explain the concept of current account & capital account in the structure of Balance of Payment.
19. Explain the difference between Balance of Trade & Balance of payment.
20. Discuss the causes of disequilibrium in the Balance of Payment.

21. What are the methods of correcting disequilibrium in the Balance of Payment?
22. What is foreign exchange market? Explain its functions.
23. Discuss the BOP theory to determine the exchange rate.
24. Explain in brief the Purchasing Power Parity Theory to determine exchange rate.
25. What is meant by fixed exchange rate? Explain its merits and demerits.
26. Explain the merits & demerits of floating exchange rate.

SECTION II

Answer the following Questions: (Any One)

10 Marks

1. International business
2. Cultural Environment
3. Foreign Direct Investment
4. Limitations of Ricardian theory
5. Tariff VS Non-Tariff Barriers
6. Stages of the investigation process in Anti-Dumping case
7. Voluntary Export Restraint
8. TRIPS
9. TRIMS
10. GATS
11. Agreement on Agriculture
12. Free Trade Area
13. Balance of Payment
14. Causes of disequilibrium in the BOP
15. Autonomous & Accommodative
16. Floating Exchange Rate
17. Spot rate & forward rate

Subject Name: Commerce – Introduction to Banking and Insurance**Subject Code: 445406****Syllabus**

Unit	Topics
1	INTRODUCTION TO BANKING Concept of a Bank, Evolution and Classification of Banks. Primary and Secondary Functions of a Bank Retail Banking Services – ATM, Internet Banking, Credit/Debit card etc. Process of Credit Creation in Banks.
2	ADVANCE BANKING FUCTIONS Different types of Loans & Advances Objectives, Structure and Functions of Treasury Key Risks: Interest Rate Risk, Market Risk, Credit Risk, Liquidity Risk & Legal Operational Risk. Micro Finance: Concept and Institutions. (Joint Liability Group, SHG etc
3	ADVANCE BANKING FUCTIONS Concept of Risk – Meaning & Types Insurance – Meaning and Benefits - Individual, Business and Society, Concepts of Premium, Compensation and Policy Principles of Insurance – Life Insurance (Insurable Interest, Utmost Good Faith & Co-operation) General Insurance (besides all above three Subrogation, Indemnity, Causa Proxima etc) Concepts of Annuity, Mortality, Reinsurance & Bancassurance and its use in Insurance
4	WORKING AND TRENDS IN the INSURANCE SECTOR Types of Insurance 1. Life Insurance – Meaning & Features. 2. General Insurance Fire Insurance – Meaning & Features Marine Insurance – Meaning & Features Miscellaneous Insurance – Meaning & Features 3. Social Insurance – Concept Insurance Agent – Qualification, Rights, Duties and Commission Structure Historical Trends – History up to Nationalization (LIC and General) – Developments up to 1999 and Role of IRDA

Questions for Internal Assignments

SECTION I

Answer the following Questions: (Any One)

15 Marks

1. Explain the concept of bank. Discuss the evolution of bank.
2. Define a Bank and Explain the various types of bank.
3. Define a Bank and Discuss the different Functions performed by Commercial Banks.
4. Explain the various innovative retail banking services provided by commercial bank in India.
5. Enumerate the process of credit creation by bank
6. Explain the different types of loans & advances in detail.
7. Discuss the objectives and functions performed by Treasury of a commercial bank.
8. Enumerate the concept of Risk. What are the different types of risks faced by banks?
9. What is Risk? Write a note on credit risk, liquidity risk and legal operational risk faced by a bank.
10. Define the concept of insurance & its benefits to individuals, business and society.
11. Explain concept of Risk in Insurance and discuss the different kinds of risk related to insurance.
12. Explain concept of risk in insurance & enumerate the different types of risk.
13. Explain the various principles of insurance
14. Define the term Annuity and discuss its different types.
15. What is reinsurance? Describe its features / characteristics
16. Explain the concept Life Insurance. Discuss the features and any four types of life insurance policy.
17. What is Fire Insurance? Discuss the features and any four policies of fire insurance.
18. Define the term of Marine Insurance. Discuss the features and any four policies of marine insurance.
19. Explain the concept of social insurance with examples.
20. Briefly explain the recent development in the insurance sector and the role of IRDA

SECTION II

Answer the following Questions: (Any One)

10 Marks

1. Evolution of Banks
2. Classification of Banks
3. Types of Deposits
4. ATM, Debits & Credit cards, Internet Banking
5. Organizational structure of Treasury in commercial bank
6. Any three type of Risks
7. Self Help Group (SHG)
8. Joint Liability Group
9. Premium and Compensation in Insurance
10. Principles applicable to life insurance
11. Mortality
12. Reinsurance
13. IRDA
14. Insurance Agents
15. Life Insurance
16. Marine Insurance

Syllabus

Unit	Topic
1	Objectives: To enable the students to understand the impact on revenue in preparation of financial statement of Joint stock companies in pre and post incorporation period Contents: Profit Prior to Incorporation Problems on: Profit prior to incorporation including passing of journal entries.
2	Objectives: To understand the legal provisions laid down in redemption of preference shares and understanding the journal entries to redeem the shares. Contents: Redemption of Preference shares a.Theory: Legal restriction of Redemption of Shares b.Problems on Redemption of Redeemable Preference Shares
3	Objectives: To understand the practical concept of preparation of financial statement of Joint stock companies. Application of legal provisions and preparation of financial statements in vertical format as per Companies Act,2013 Contents: Company Final Accounts a.Theory: Schedule VI of the Companies Act 2013 b.Problems on: Company Final Accounts as per Schedule VI of the Companies Act 2013 (excluding managerial remuneration)
4	Objectives: To understand the theoretical concept of the topic with

	terminologies used in hire purchase system and accounting treatment in book of accounts. Contents: Hire Purchase/InstallmentTheory: Distinction between Hire Purchase & Installment Problems on: Hire Purchase/Installment
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Questions for Internal Assignments

SECTION I

Answer the following Questions: (Any One)

15 Marks

Assignment 1: The balance sheet of Straight Ltd. as on 31st March, 2018 was as under:

Liabilities	Rs	Assets	Rs
Share capital: 25,000 Equity Shares of Rs 100 each fully paid	25,00,000	Fixed Assets	15,00,000
10,000 9% Redeemable Preference Shares of Rs 100 each Rs 90 per share paid	9,00,000	Investments (M.V. Rs 10,01,000) (F.V. Rs 10,10,000)	10,00,000
General Reserve	3,00,000	Bank Balance	50,000
Profit & Loss A/c	3,19,000	Other Current Assets	20,20,000
Dividend Equalization : Reserve	2,00,000		
Sundry Creditors	3,51,000		
Total	45,70,000		45,70,000

On 1st April, 2018; the company made a call of Rs 10 each on its Preference shares and call money was duly received. All preference shares were redeemed at the premium of 2%. The company sold all its investments at market value. For the purpose of redemption, the company issued minimum number of Equity Shares at a premium of 10% after utilizing available resources to the maximum extent, keeping in view the provisions of the Companies Act, 2013. All preference shareholders were paid off, except one shareholder holding 150 preference shares.

Pass Journal Entries in the books of the company assuming that redemption is duly carried out and prepare Balance Sheet after Redemption

Assignment 2: Following is the balance sheet of RT Ltd. as on 31st March, 2018.

Liabilities	Rs	Assets	Rs
Share Capital: 10,000 Equity Shares of Rs 100 each	1,00,000	Plant & Machinery	4,00,000
5,000 9% Preference Shares of Rs 100 each fully paid 5,00,000 Less: Calls in Arrears <u>10,000</u>	4,90,000	Land & Building	4,00,000
General Reserve	3,00,000	Investments	2,00,000
Securities Premium	20,000	Stock	60,000
Profit & Loss A/c	50,000	Debtors	1,40,000
10% Debentures	2,50,000	Bank	1,90,000
Creditors	1,40,000		
Bills Payable	40,000		
	13,90,000	Total	13,90,000

On the date of Balance Sheet, preference shares are redeemable at premium of 10%. The calls in arrears on the preference shares are @ Rs 20 per share.

To enable redemption, company took the following measures:

1. To send reminders for calls to all preference shareholders. Holders of 400 preference shares paid off their dues and remaining shares are forfeited and cancelled.
2. Sold off investments @ 110% of cost.

3. 20,000 equity shares of Rs 10 each were issued for cash consideration at 20% premium. The issue was fully subscribed and paid for.
4. The company then issued bonus shares at par to the then shareholders after issue of new shares, at the rate of three shares for every four shares held.

Pass necessary entries in the books of RT Ltd. for the above transactions and also prepare the Balance Sheet of the company after redemption.

Assignment 3

Following is the Balance Sheet of Royal Press Ltd. as on 31st March, 2018:

Liabilities	Rs	Assets	Rs
Share Capital: Authorized 1,50,000 Equity Shares of Rs 10 each	15,00,000	Fixed Assets	12,00,000
40,000 9% Preference shares of Rs 10 each	<u>4,00,000</u> 19,00,000	Investments	2,00,000
Issued Subscribed & paid up: 1,00,000 Equity Shares of Rs 10 each, fully paid	10,00,000	Other Current Assets	<u>3,00,000</u>
30,000 9% Preference Shares of Rs 10 each, Rs 8 called up 2,40,000 Less: Calls in Arrears <u>6,000</u> (Rs 2 per share)	2,34,000		
Securities Premium	50,000		
Revenue Reserves	1,58,000		
Sundry Creditors	2,00,000		
Bank Overdraft	<u>58,000</u>		
Total	<u>17,00,000</u>		<u>17,00,000</u>

The Preference Shares on which calls were in arrears were forfeited and cancelled and then the final call of Rs 2 per share was made by the Board of Directors, which was paid by all the shareholders.

Subsequently, the company redeemed the preference shares at a premium of 5%.

For the purpose of redemption of preference shares, the company issued 20,000 equity shares of Rs 10 each at 10% premium and 1,000 8% debentures of Rs 100 each at 5% discount, redeemable at 10% premium at the end of 5 years. Both the issues were fully subscribed and paid for.

You are required to give:

- i. Necessary Journal Entries in the books of the company.
- ii. Balance Sheet of the company thereafter.

Assignment 4: Balance Sheet of Saral Ltd. as on 31st March, 2018 is as below:

Liabilities	Rs	Assets	Rs
Issued & Paid up Share Capital (fully paid up):		Fixed Assets (Net)	9,00,000
5,000 Equity Shares of Rs 100 each	5,00,000	Stock	2,40,000
8,000 9% Redeemable Preference Shares of Rs 100 each	8,00,000	Debtors	4,50,000
General Reserve	2,35,000	Bank Balance	8,25,000
Profit & Loss A/c	3,95,000		
8% Debentures	2,50,000		
Sundry Creditors	2,35,000		
	<u>24,15,000</u>		<u>24,15,000</u>

On the above date, both preference shares and debentures were due for redemption. For this purpose the company made a fresh issue of minimum number of fully paid up equity shares of Rs 100 each at a

premium of 10% after utilizing all the available sources to the maximum extent. All equity shares were fully subscribed and all amounts were duly received. Keeping in view the provisions of section 80 of the Companies Act, all preference shares were redeemed at a premium of 10% and debentures at par. One customer paid his dues of Rs 28,500, one preference shareholder holding 150 preference shares was not traceable.

Pass Journal Entries in the books of the company and prepare its Balance Sheet after redemption.

Assignment 5 The Balance Sheet of Monica Ltd. on 31st March, 2018 was as follows:

Liabilities	Rs	Assets	Rs
4,000 12% Redeemable Preference Shares of Rs 10 each fully paid up	40,000	Goodwill	7,000
6,000 Equity Shares of Rs 10 each fully paid up	60,000	Sundry Assets	1,21,500
Securities Premium	18,000	Bank	65,000
Profit & Loss A/c	25,400	Preliminary Expenses	2,000
Sundry Creditors	52,100		
Total	<u>1,95,500</u>		<u>1,95,500</u>

The company decided to redeem the preference shares at a premium of 5% together with one month's dividend thereon.

Other information is as under:

1. The company issued for cash Rs 12,000 14% debentures at a discount of 2 ½ %.
2. Before redemption, the company decided to write off goodwill from Profit & Loss Account and preliminary expenses and discount on issue of debentures out of Security Premium Account.
3. The company issued at par for cash a minimum number of new 15% preference shares of Rs 10 each necessary to provide for redemption of 12% preference shares after utilizing available divisible profits.
4. The company made a bonus issue to equity shareholders of one fully paid share of Rs 10 each for every five shares held.

Pass necessary Journal Entries and draft a Balance Sheet after redemption and bonus issue.

Assignment 6: Following is the summarized Balance Sheet of Uttam Ltd. as on 31st March 2018.

Liabilities	Rs	Assets	Rs
Share Capital: Issued, Subscribed and Paid up: 6,500 7% Redeemable Preference Shares of Rs 10 each fully paid	65,000	Fixed Assets	3,46,000
22,500 Ordinary Shares of Rs 10 each fully paid	2,25,000	Bank Balance	47,500
Reserves and Surplus: Securities Premium	10,000		
Profit & Loss Account	46,000		
Current Liabilities: Creditors	47,500		
	<u>3,93,500</u>		<u>3,93,500</u>

The company decided to redeem its Preference Shares at a Premium of 7 ½ % on 1st April, 2018.

In order to facilitate the redemption of Preference Shares it was decided:

1. To finance part of the redemption from the company's fund subject to leaving a balance in Profit & Loss of Rs 10,000/-
2. To issue sufficient number of ordinary shares at par in order to raise the balance funds required for the purpose of redemption.

The issue of ordinary shares was fully subscribed.

You are required to:

- Pass necessary Journal Entries in the books of Uttam Ltd. to record the above transactions.
- Prepare Balance Sheet of Uttam Ltd. after redemption is carried out in the revised Schedule III format. **(MU, October, 2013, Adapted)**

Assignment 7: Following is the Balance Sheet of M/s. Kunal Ltd. as on 31st March, 2018:

Liabilities	Rs	Assets	Rs
50,000 10% Redeemable Preference Shares of Rs 100 each	5,00,000	Fixed Assets	13,00,000
1,20,000 Equity Shares of Rs 10 each	12,00,000	Investments	4,00,000
General Reserve	2,00,000	Other Current Assets	4,50,000
Profit & Loss A/c	1,50,000	Bank	5,00,000
11% Debentures	4,00,000		1,50,000
Creditors	2,00,000		
	<u>26,50,000</u>		<u>26,50,000</u>

On the above date, company decided to redeem 10% Preference Shares at a premium of 10%. Company decided to issue such number of Equity shares of Rs 10 each at a premium of 10% after utilization of sources available to the maximum possible extent for redemption as per provisions of Companies Act, 2013.

Company sold investments at book value. The payments were made to the Preference Shareholders except on holders of 200 preference shares who could not be traced out. Further company decided to issue one fully paid bonus share of Rs 10 each at a premium of 10% against five shares held(except fresh issue).

You are required to:

- Pass journal entries in the books of the company.
- Prepare Balance Sheet after redemption.

Assignment 8: The summarized Balance sheet of Moonlight Ltd. as on 31st Dec, 2018:

Liabilities	Rs	Assets	Rs
50,000 10% Redeemable Preference Shares of Rs 100 each	5,00,000	Fixed Assets	3,50,000
20,000 Equity Shares of Rs 10 each	2,00,000	Investments	2,00,000
General Reserve	2,00,000	Other Current Assets	4,25,000
Profit & Loss A/c	1,85,000	Cash at Bank	5,00,000
Current Liabilities	1,00,000		
Total	<u>9,85,000</u>	Total	<u>9,85,000</u>

On 1st January, 2019 the company:

- Redeemed the preference shares at a premium of Rs2/- per share.
- Realized investment at 90% of the cost.
- Issued required number of equity shares at a premium of Rs 40 per share as per the requirement of the Companies Act, 2013.
- Required to maintain/leave the credit balance of Rs25,000 in profit & Loss A/c
- Issued as Bonus, Equity shares at par at the ratio of one share for every 10 shares held on 31st Dec, 2018 out of the balance in CRR A/c.

You are required to:

- i) Show journal entries ii) Prepare Balance sheet after redemptions. (Oct. 2015; April, 2016, MU, Adapted)

Assignment 9: The summarized Balance Sheet of Nishith Power Ltd as on 31st March, 2018 was as under.

Liabilities	Rs	Assets	Rs
20,000 Equity Shares of Rs 10 each Rs 8 per share called up 1,60,000 Less: Calls unpaid(Rs 2 on 300 shares) 600	1,59,400	Land & Building	2,00,000
8% Redeemable Preference shares of Rs 100 each	1,50,000	Plant	2,60,000
Reserve Fund	2,50,000	Investments	75,000
Security Premium	40,000	debtors	1,15,000
Profit & Loss A/c	2,00,000	Stock	1,20,000
Sundry Creditors	50,600	Bank	80,000
Total	8,50,000	Total	8,50,000

The Directors of a company resolved to:

1. Realize the investments at Rs 1,00,000
2. Forfeit the shares on which calls remain unpaid.
3. Reissue the forfeited shares at Rs7 each credited as Rs 8 per share paid up.
4. Issue 1,000 – 8% debentures of Rs 100 each at a premium of 10%.
5. Utilise the profits to make partly paid equity shares into fully paid by declaring bonus.
6. Redeem preference shares at a premium of 10%.

All the above resolutions were implemented on 1st April, 2018.

You are required to:

- a) Show Journal Entries to record the above transactions in the books of a company.
- b) Prepare Balance sheet after the redemption. (MU. March, 2008, Adapted,)

Assignment 10: Following is the Balance sheet of Manas Ltd.as on 31st March, 2018.

Liabilities	Rs	Assets	Rs
4,000 8% Redeemable Preference Shares of Rs100 each, fully paid up	4,00,000	Sundry Assets	16,00,000
3,000 7% Redeemable Preference shares of Rs100 each, Rs 80 paid up	2,40,000	Investments	2,00,000
1,00,000 Equity shares of Rs 10 each	10,00,000	Bank	6,60,000
Securities Premium	50,000		
Revenue Reserve	5,70,000		
Current Liabilities	2,00,000		
TOTAL	24,60,000	TOTAL	24,60,000

It was decided to redeem both classes of Preference shares at a premium of 10%. For this purpose the company:

1. Made a final call of Rs 20 per share on 7% Redeemable Preference shares, which was paid by all the shareholders.
2. Issued sufficient number of Equity shares of Rs 10 each at a premium of Rs 2 per share. The issue was fully subscribed and duly received.
3. Sold Investments at a profit of 10%.
4. Issued Bonus shares to the equity shareholders in the ratio of one bonus share for every two shares held. (Excluding fresh issue)

All the payments were made except to the shareholders holding 100, 8% Preference shares who could not be traced. You are required to give:

- 1) Journal entries to record the above transactions in the books of the company.
- 2) Balance sheet of the company after redemption.

SECTION II

Answer the following Questions: (Any One)

10 Marks

1. Following is the Balance sheet of XYZ Ltd. as on 31st March, 2019

Liabilities	Rs	Assets	Rs
20,000 Equity shares of Rs10 each	2,00,000	Fixed Assets	4,00,000
2,000 Redeemable preference shares of Rs 100 each	2,00,000	Cash & Bank	80,000
Security premium	40,000	Other Current Assets	2,43,000
General Reserve	40,000		
Profit & Loss A/c	85,000		
Creditors	1,58,000		
Total	7,23,000	Total	7,23,000

The directors decided to redeem the preference shares at a premium of 10%. The company decided to issue equity shares for such amount as was necessary for the purpose after utilizing the available resources to maximum extent. You are required to pass journal entries in the books of the company.

2. The following is the Balance sheet of a Q company as on 31-3-2019.

Liabilities	Rs	Assets	Rs
Share Capital: 1,00,000, 9% Redeemable Preference shares of Rs10 each	10,00,000	Fixed assets	49,00,000
2,50,000 Equity shares of Rs 10 each fully paid	25,00,000	Cash at Bank	7,00,000
Profit & Loss Account	6,00,000		
Sundry Creditors	15,00,000		
	56,00,000	Total	56,00,000

The preference shares are to be redeemed. The profits available not being sufficient, the company issued 4,000, 10% Preference shares of RS100 each at par and the same were duly taken up and paid for. Write the journal entries and prepare the Balance sheet after the redemption.

Q.1. From the under mentioned trial balance of M/s. Star Ltd., prepare Profit and Loss statement for the year ended 31st March, 2019 and the balance sheet as at that date in Vertical form as per the provisions of schedule VI of Companies Act, 2013.

Particulars	Rs	Particulars	Rs
Opening stock of raw materials	3,00,000	Equity Share Capital (10,000 Shares of Rs 100 each)	10,00,000
Rent and Taxes	60,000	5% Debentures	2,50,000
Purchases	6,09,000	Sales	17,50,000
Wages	5,52,000	Creditors	80,000
Discount	15,000	Bank Overdraft	1,20,000
Fuel	25,700	Discount	22,000
Building	7,00,000	Transfer Fees	1,000
Carriage Inward	11,750	Return Outward	1,000
Sundry Debtors	2,00,000		
Goodwill	2,80,000		
Plant and Machinery	2,50,000		
Patents	60,000		
Advertisement	30,000		
General Expenses	44,000		
Bad Debts	10,300		
Debenture Interest (half year up to 30/09/18)	6,250		
Miscellaneous Expenses	30,000		
Insurance	10,000		
Cash and Bank Balance	30,000		
	32,24,000		32,24,000

Other Information:

1. The Authorised capital of the Company is Rs 20,00,000.

2. Stock of Raw Material on 31st March, 2019 is Rs 3,50,000
3. Depreciate Plant and Machinery at 9% and revalue patents at Rs 41,000.
4. Allow 2 1/2 % discount on Debtors and 2% as Bad debts reserves.

Q.2. The following is the Trail balances of M/s. Sun Ltd. as at 31ST March, 2019.

Particulars	Amt. Rs	Amt Rs
Opening stock of Raw Material	7,50,000	
Sales		35,00,000
Purchases	24,50,000	
Productive wages	5,00,000	
Discounts	70,000	50,000
Salaries	75,000	
Rent	49,500	
General expenses including Insurance	1,70,500	
Profit and loss Account 1/4/2018		1,50,300
Dividend paid	90,000	
Capital 10,000 shares of Rs 100 each		10,00,000
Sundry Debtors	3,75,000	
Sundry Creditors		1,75,000
Plant and Machinery	2,90,000	
Cash in hand and at bank	1,62,000	
Reserves		1,55,000
Bad Debts	48,300	
	50,30,300	50,30,300

You are required to prepare Profit and Loss Statement and Balance Sheet as at 31-03-2019 as per the requirements of schedule Vi of the Companies Act, 2013.

1. Stock of Raw Materials on 31-03-2019, Rs 8,20,000.
2. Depreciate machinery @10% p.a.
3. Provide 5% discount on Debtors.
4. Allow 2 1/2 % discount on Creditors.
5. One month's rent @ Rs 54,000 p.a. was due on 31st March,2019.
6. Six months insurance was unexpired at Rs 7,500 p.a.

Q.3. Given below is the Trial Balance of Moon Ltd. As on 31st March, 2019 which has Authorized capital of Rs 6,00,000 in the Equity Shares of Rs 10 each.

Particulars	Rs	Rs
Calls-in-arrears	7,500	
Premises	3,00,000	
Plant and machinery	3,30,000	
Interim Dividend paid	37,500	
Stock of Raw Materials	75,000	
Fixtures	7,200	
Sundry Debtors	87,000	
Goodwill	25,000	
Cash in hand	750	
Cash with Bank	39,900	
Purchases	1,85,000	
Preliminary expenses	5,000	
Wages	84,865	
General expenses	16,835	
Freight and Carriage	13,115	
Salaries	15,000	
Director's Fees	5,725	
Bad Debts	2,110	
Debenture Interest paid	9,000	
Subscribed and fully called up Capital		4,00,000
6% Debentures		3,00,000

Profit and Loss A/c		15,000
Bills Payable		38,000
Sundry Creditors		50,000
Sales		4,45,000
General Reserve		25,000
Advance Tax paid	30,000	
Provisions for Bad Debts (01-04-2018)		3,500
	12,76,500	12,76,500

Prepare Profit and Loss statement and Balance Sheet as per the requirements of Schedule VI of Companies Act, 2013 after making the Adjustments.

1. Depreciate Plant and Machinery by 10%.
2. Write off Rs 500 from preliminary expenses.
3. Provide provision for Bad Debts @ 5% of Sundry Debtors.
4. Value of Stock of Raw Material as on 31-03-2019 Rs 95,000.
5. Provision for Income Tax to be made @ 55% of the net profit.
6. Ignore provisions for transfer to statutory reserve on declaration of dividend. Ignore Corporate Dividend Tax.

Q.4. The Mars Traders Ltd., Satara has an Authorized capital of Rs 80,00,000 divided into Equity shares of Rs 100 each. From the following balances which appears in the books of the company as on 31ST March, 2019. Prepare a) Profit and Loss Statement and b) Balance Sheet as per the requirements of Schedule VI of the Companies Act, 2013.

Particulars	Rs	Particulars	Rs
Land and Building	3,40,000	Share capital	8,00,000
Plant and Machinery	6,60,000	Sundry Creditors	1,20,000
Loose Tools	40,000	Reserve Fund	60,000
Preliminary expenses	20,000	Profit and Loss A/c	
Furniture	29,000	(01-04-2018)	35,400
Calls-in-arrears	6,000	Returns Outward	20,000
Cash in hand	2,000	Sales	12,30,000
5% Govt. Bonds (Tax Free)		6% Debentures of Rs 100	4,00,000
Face value Rs 40,000	36,000	each	50,000
Bills Receivables	58,000	Bank Overdraft (Secured)	
Goodwill	36,000		
Motor Vehicles	40,000		
Sundry Debtors	83,000		
Interim Dividend	18,000		
Repairs	3,000		
Purchases	9,60,000		
Returns Inward	28,000		
Advertisement	10,000		
Audit fees	4,000		
Carriage outwards	15,000		
Wages	92,000		
Insurance	20,000		
Stock of Raw Materials			
(01-04-2018)	1,90,000		
General Expenses	17,000		
Debenture Interest			
(less tax @ 30%)	8,400		
	27,15,400		27,15,400

You are required to consider the following adjustments:

1. Stock of Raw Materials was Rs 1,80,000 as on 31-03-2018.
2. Create reserves for Bad Debts at 5% on Sundry Debtors.

3. Provide depreciation on Plant and Machinery @ 5%, Furniture @ 10%, Loose Tools @ 15% and Motor Vehicles @ 20%.
4. Prepaid Insurance of Rs 2,000.
5. Reserve fund to be increased by Rs 10,000.
6. Directors declared an interim dividend on 31-12-2018 on paid up capital at the rate of 3%.
7. Wages outstanding was Rs 3,000.
8. Interest to be provided on Debentures for six months.

Q.5. The Jupiter Manufacturing Co. Ltd. has an Authorized capital Rs 3,00,000 divided into 3,000 Equity shares of Rs 100 each. 2,000 shares were issued to the public on 1ST Apr., 2018. The shares were Rs 80 paid. The directors made a call for the remaining Rs 20 per share on 1ST Jan., 2019. The ledger shows the following balances on 31ST March, 2019.

Particulars	Dr. Rs	Cr. Rs
Land and Building	90,000	
Plant and Machinery	1,65,600	
Loose Tools	9,400	
Furniture and Fittings	3,600	
Preliminary Expenses	4,900	
Calls-in-arrears (@Rs 20 per share)	2,500	
Cash in Hand	500	
5% Govt. Bonds Free of Tax of the face value of ₹ 10,000	9,880	
Bills Receivables	13,600	
Motor Vehicles	3,000	
Goodwill	16,000	
Sundry Debtors	20,800	
Sundry Creditors		30,600
Reserves		15,000
Profit and Loss A/c. (01-04-2018)		8,800
Bank Overdraft		11,180
Purchase and Returns Outwards	2,40,000	5,000
Advertising	2,540	
Sales and Sales Returns	7,000	3,07,000
Legal Charges	1,000	
Carriage Inwards	3,700	
Wages	23,200	
Rent, Rates and Insurance	2,900	
Share capital		2,00,000
6% Debentures of Rs 100 each		1,00,000
Stock (1 ST Apr., 2018)	47,600	
Income Tax	2,800	
Trade Expenses	1,500	
Repairs to Plant and Machinery	860	
Interim Dividend paid	3,500	
Salaries	2,000	
	6,78,380	6,78,380

Prepare Profit and Loss statement for the year ended 31-03-2019 and Balance Sheet as per the requirements of Schedule VI of the Companies Act, 2013 after taking into account following adjustments.

1. Create a provision for Bad Debts of 5% on the Sundry Debtors.
2. Charge 5% Depreciation on Plant and Machinery, 7½% on Furniture and Fittings, 10% on Loose Tools and 20% on Motor Vehicles.
3. The Stock-in-Trade at 31ST March, 2019 was valued at Rs.54,200.
4. On 16TH Nov, 2018 the Directors declared an interim dividend at 5% p.a. for six months ending 30TH Sept., 2018.
5. Interest on Govt. Bonds and Debentures is due for the Years 2018-19.
6. The Directors have proposed a final dividend of 6% for 2019.

Subject Name: Business Law - II**Subject Code: 445210****Syllabus**

Unit	Topics
I	The Companies Act, 2013
	Definition and Features of a Company. a) Kinds of Companies b) Public Company, Private Company and Distinction between them. c) Privileges of Private Company d) Lifting of Corporate Veil Memorandum of Association and Articles of Association of a Company. a) Doctrine of Ultra Vires b) Doctrine of Indoor Management. Membership of a Company a) Meaning & definition of Member b) Who can be member of a company? c) How membership is acquired and How membership ceases? d) Rights and Privileges of Members,
	Prospectus a) Definition b) Contents of a Prospectus c) Red-Herring Prospectus Meetings of a Company. a) Meaning & Definition of Meeting b) Annual General Meeting. c) Extra Ordinary General Meeting. Directors a) Meaning & definition of Director b) Types Of Directors, c) Director's Identification Number(DIN) d) Appointment/Reappointment, e) Qualifications, Disqualifications
II	The Negotiable Instruments Act, 1881
	The Negotiable Instrument Act – 1881. Meaning and definition of Negotiable Instrument – Sec.13 What is Negotiation? Sec-14 Negotiable Instruments – Promissory Note Sec – 4 Bill of Exchange. Sec – 5 Cheque Sec –6 Meaning of terms – Drawer, Drawee, Drawee in case of need, Payee and Acceptor. Sec - 7 Definition of Holder Sec-8 Holder in Due Course and his privileges. Sec – 9

	<p>Kinds of Endorsements (Endorsement in Blank and restrictive Endorsement in Full, Restrictive Endorsement, Conditional Endorsement, Endorsement. Liability of Drawee of a Cheque, Sec.30, when Banker is justified in requesting the payment of a cheque Sec 31.</p> <p>Noting and Protest Sec.99 to 104 – A. Reasonable Time Sec.105 – 106 -107.</p> <p>Crossing of a cheque Sec.123, 124 & 125. Who can cross? Kinds of Crossing of a Cheque</p>
III	The Consumer Protection Act,1986
	<p>Meanings and Definitions. Rights of Consumers.</p> <p>Establishment of Consumer Dispute Redressal Agencies.</p> <p>District Forums in Districts. State Commissions in States. National Commission in Delhi.</p> <p>Penalties and Frivolous Complaints.</p>

Questions for Internal Assignments

SECTION I

Answer the following Questions: (Any One)

15 Marks

1. Define Company. Explain the essential Characteristics of a Company.
2. Explain briefly the various modes of classifying a Company.
3. State the meaning and Privileges of a Private Company.
4. Distinguish between the Private Company and Public Company.
5. Define Memorandum of Association and explain the clauses under Companies Act, 2013.
6. Explain the procedures for alteration of Articles of Association.
7. Explain the doctrine of Indoor management. Are there any exception to this rule? What are they?
8. Who is a Member of a company? Explain the different modes of acquiring membership in a company.
9. Explain the various modes of acquisition and cessation of membership.
10. Explain briefly the contents of a Prospectus.
11. What is the privileges of becoming a Member of a company?
12. Write a note on "Annual General Meeting".
13. Under what circumstances an Extra Ordinary general meeting can be held?
14. State the qualification and disqualification of Director of a company.
15. Explain the various classes of Directors.
16. Detail in brief the modes of appointment of directors.
17. State the provisions relating to the reappointment of a Director.
18. Define and explain the essential characteristics of Negotiable Instrument.
19. Define and explain the essential features of a Promissory Note.
20. Define and explain the essential characteristics of a Bills of Exchange.
21. Define Cheque. Who can cross a cheque? Explain the various ways of crossing a cheque.
22. Define Endorsement. Explain the various kinds of Endorsement.
23. Under what circumstances, a banker is justified in requesting the payment of a cheque?
24. Explain briefly the various provisions of District Forum.

25. Explain briefly the various provisions of State Commission.
26. Explain briefly the various provisions of National Commission.
27. Briefly state the rights of a Consumer.
28. 1Q. What are the Objects of consumer protection Act, 1986?
29. Write a short note on Consumer Disputes Redressal Agencies?
30. What is jurisdiction of a consumer Disputes Redressal Forum (the district forum)?
31. In what manner is a complaint filed before it? What procedure is followed by it after receiving a complaint?
32. Write a short note on consumer Disputes Redressal commission (the State Commission) as to its composition, Jurisdiction and procedure is to be followed by it.
33. What is the composition of the National Consumer Disputes Redressal Commission (the national Commission)? What is the jurisdiction and what is the procedure applicable to it?
34. Explain in brief the right of a consumer?
35. Write a note on "penalties and frivolous complaints."

SECTION II

Answer the following Questions: (Any One)

10 Marks

1. Doctrine of Ultra Vires
2. Doctrine of Indoor Management
3. Lifting of Corporate evil
4. Red Herring Prospectus
5. Director's Identification Number (DIN)
6. Privileges of Holder in due course
7. Noting
8. Protest
9. Reasonable time
10. Liability of a Drawee of a cheque
11. Penalties for frivolous complaint.

Subject Name: Advertising – Techniques of Advertising**Subject Code: 475244****Syllabus**

Unit	TOPIC
I	Visualization- Definition -Process of Visualization -Techniques of Visualization -Elements of Advertising(Copy,Headline,Layout, Illustration, Features of above mentioned terms) -Definition of Copy -Elements of Copy -Types of Copy -Definition of Headline -Essentials of Good Headline -Forms/ Types or Classification of Headline Creative aspects of Advertising -Meaning of Buying Motive and typesSelling Point -Definition of advertising appeal-essentials of -Advertising Appeal -Logo and Slogan
II	Construction of Effective Advertising -Definition of Layout -Features/ Essentials of Effective Layout -Types of Layout Illustration- Meaning of Illustration and functions of Illustration -Techniques / types of Illustration -Creating broadcast advertisement/ T.V commercial/Techniques of Creating broadcast advertising T.V Commercial. -Creation of Radio Commercial
III	Planning Advertising Campaign Advertising Campaign -Meaning of advertising campaign -Steps/process/planning of advertising campaign -Concept of Advertising Campaign AIDAWrite a note on DAGMAR -Factors influencing planning of advertising campaign -Definition of Advertising Budget -Factors determining advertising Budget -Methods of preparing or framing advertising Budget
IV	Advertising Management -Definition of Advertising Agency -Functions/services of advertising Agency -Structure of Advertising Agency -Factors considered while selecting advertising agency/criteria forselection of advertising Agency -Agency Accreditation -Advertising as a career/ career Options/ Opportunities in the field of Advertising.

Questions for Internal Assignments

SECTION I

Answer the following Questions: (Any One)

15 Marks

1. Define the term Visualization. Explain the process of Visualization.
2. Define Visualization. Explain the steps in Visualization.
3. Discuss the various techniques of Visualization
4. Enumerate the various elements of Advertising.
5. Discuss the various elements like Copy, Headline, Layout and Illustration in detail.
6. what do you mean by Copy. Discuss the different elements of Copy.
7. Define Copy and Explain the types /classification of Copy.
8. Define Headline. Explain the essentials of good Headline.
9. Enumerate different types/forms/classification of Headline.
10. Write a detailed note on buying motive and selling points.
11. What do you mean by Buying motive. Demonstrate different classification/ forms of Buying
12. Motive.
13. Define Layout. Examine the features/ essentials qualities of effective Layout.
14. Discuss the types/classification of Layout.
15. What do you mean by illustration? Enumerate the functions of illustration
16. Demonstrate various techniques of illustration.
17. Discuss the role of script writing, developing story board in creating broadcast advertising / T.V commercial
18. Write a detail note on techniques of T.V. commercial
19. Discuss the role of word, sound, music and copywriting in creating radio commercial.
20. Write a note on Radio Commercial
21. Define Layout. Examine the features/ essentials qualities of effective Layout.
22. Discuss the types/classification of Layout.
23. What do you mean by illustration? Enumerate the functions of illustration
24. Demonstrate various techniques of illustration.
25. Discuss the role of script writing, developing story board in creating broadcast advertising / T.V commercial
26. Write a detail note on techniques of T.V. commercial
27. Discuss the role of word, sound, music and copywriting in creating radio commercial
28. Write a note on Radio Commercial
29. Discuss the various steps involved advertising campaign
30. Write a meaning of advertising campaign. Discuss the process of advertising campaign
31. Examine the concept and planning of advertising campaign
32. Write a detailed note on AIDA
33. Explain the modes of advertising campaign (AIDA & DAGMAR)
34. Discuss the factors influencing / affecting planning of advertising campaign
35. Define advertising budget and explain the factors determining / affecting advertising budget
36. Discuss the various methods of preparing / framing advertising budget
37. Define advertising agency, explain the functions / services of advertising agency
38. Discuss the structure of advertising agency
39. Examine the criteria for the selection of advertising agency

40. Which factors are considered while selecting advertising agency?
41. Write a detailed note on career option in advertising
42. Discuss the various career opportunities available in the field of advertising

SECTION II

Answer the following Questions: (Any One)

10 Marks

1. Elements of Copy(types of copy) or Copy
2. Headline(Essentials, forms)
3. Buying motive and selling Point
4. Advertising Appeal
5. Logo and Slogan
6. Layout (essentials or types)
7. Illustration (functions or techniques)
8. T.V. commercial
9. Radio commercial
10. Advertising campaign (steps / process)
11. AIDA
12. DAGMAR
13. Advertising budget (factors, methods)
14. Advertiser agency relationship (functions& services of advertising agency)
15. Structure advertising agency
16. Criteria of selections of advertising agency
17. Agency Accreditation
18. Career option advertising