

**SEMESTER -III****ADVANCED ACCOUNTING****1. Course Description**

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

Course Code: U24/COM/DSC/301

Max. Hours: 75

Course Type: DSC

Max Marks: 100

No. of Credits: 5

HoursPerWeek:5

**2. Course Objectives**

- To impart conceptual and accounting knowledge required for Issue of Shares and Debentures.
- To discuss the applicability of recent changes in presentation of financial statements.
- To enable the students to prepare Investment Accounts and Insurance Claims.

**3. Course Outcomes**

CO1: To enable students to know the different types of shares and the procedure of issue and forfeiture. They will be able to present the above information in Balance Sheet of the company.

CO2 :To distinguish between the share capital and debenture capital. They will be able to know the different types of debentures and the procedure of issue and redemption including maintenance of Debenture Redemption Fund.

CO3 :To present financial statements of joint stock companies and to analyse the recent changes.

CO4: To assess and consolidate the financial statements and apply the accounting procedure related to it.

CO5 :To illustrate the applicability of personal investment accounting and enabling students to calculate insurance claims in corporate.

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#### 4. Course Content

##### MODULE I: COMPANY ACCOUNTS- SHARE CAPITAL (15 HOURS)

Classification of Share Capital - Types of shares - Issue of Shares- Application, allotment, calls on shares etc.- Issue of shares for (a) Cash (b) Consideration other than cash - Issue of shares at par and at premium -Forfeiture and Reissue - Over-subscription – Pro-rata allotment – Presentation of information in Balance Sheet of a company.(Problems)

##### MODULE II: COMPANY ACCOUNTS – DEBENTURES (15 HOURS)

Types of debentures - Difference between shares and debentures - Issue of debentures (a) For cash, (b) For consideration other than cash, (c) As collateral security - Redemption of debentures - Sinking fund method of Redemption of Debentures(Problems) (Excluding problems on buy back and purchase of own debentures)

##### MODULE III: COMPANY FINAL ACCOUNTS (15 HOURS)

Preparation &presentation of Final accounts of joint stock companies as per provisions of companies Act 2013(Schedule III) Provisions & Reserves- Appropriation out of profits; Transfer of profits to reserves; payment of dividend- Corporate Dividend tax- Transfer of unpaid dividend to Investor Education and Protection Fund(Theory), Profit and Loss account -Profit and Loss Appropriation Account -Balance Sheet- (Problems)

##### MODULE IV: ACCOUNTS OF HOLDING COMPANIES (15 HOURS)

Concept of holding company – Cost of control - Minority interest – Goodwill – Capital and revenue profits – Intercompany transactions – Contingent liabilities – Preparation of consolidated Balance Sheet (Excluding Inter Company Owings & Intercompany Holdings. Simple problems only)

##### MODULE V: INVESTMENT ACCOUNTING & INSURANCE CLAIMS (15 HOURS)

INVESTMENT ACCOUNTING: Meaning – Need for separate Investment Accounts – Classification of Scrips – Ex – Interest, Cum – Interest – Problems on Investment in Debentures and Shares- Treatment of Bonus Shares and Rights Shares (Theory Only) (Simple Problems)

INSURANCE CLAIMS: Loss of Stock – Preparation of Memorandum trading account – Preparation of statement of loss of stock – Calculation of insurance claim – Average clause - Valuation of normal and abnormal loss of stock-Loss of profit (Simple Problems)



**5. References:**

1. S.P.Jain&K.L.Narang – Advanced Accounting – Kalyani Publishers
2. M.C.Shukla, T.S.Grewal&S.C.Gupta - Advanced Accounts – Vol II - S.Chand
3. R.L.Gupta&M.Radhaswamy - Advanced Accountancy – Vol II - Sultan Chand & Sons
4. P.C.Tulsian – Financial Accounting – Pearson Education India
5. S.N.Maheswari - Advanced Accountancy Vol II – Vikas Publishing House Pvt. Ltd.

**Note: Latest Editions to be used**

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## 6. Syllabus Focus

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

Local /Regional/National /Global Development Needs	Relevance
National	It impart conceptual understanding and accounting knowledge and enable the students to get it's applicability and recent changes.

### b) Components on Skill Development/Entrepreneurship development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
Skill Development & Employability	Module III, IV & V	Discussing and presenting Annual Financial Reports.

## 6. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Experiential Learning	Interactive Class Room Quiz
2.	Participative Learning	Presentations
3.	Problem solving	Practical numerical Problems and case studies

  
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## 7. Course Assessment Plan

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

Cos	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA-1 Written Exam	Written Exam
CO2	CIA-1 Written Exam	
CO3	CIA-2 Mini project	
CO4	CIA-2 concept testing	
CO5		

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**b) Model Question Paper- End Semester exam****ADVANCED ACCOUNTING**

Course Code: U24/COM/DSC/301

Max Marks: 60

Credits:5

Time :2Hrs

**SECTION - A****I. Answer the following****(5×10 =50 M)**

- Samriddhi Company Ltd. has issued 20,000 Equity shares of Rs 10 each payable as Rs 2 on application, Rs 3 on allotment, Rs 5 on I & final call. 30,000 applications were received. The company decided to allot the shares to all applicants on pro – rata basis, adjusting the excess application money received towards further amounts due. All the amounts were received except from Mr. A, holding 200 shares who failed to pay the I and final call. These shares were forfeited and reissued at Rs 12/ share. Journalise the above transactions.

**OR**

- Answer the following:
  - What is a share? Distinguish between equity shares and preference shares.
  - Shares were issued as Rs.20 on application; Rs50 on allotment (including premium Rs.20); Rs.50 on first and final call. A failed to pay allotment and call on 100 shares and B failed to pay call amount on 200 shares. All these shares are forfeited and reissued at Rs.110. Pass entries for forfeiture and reissue.
- A company issued 5,000 debentures of Rs.100 each at par on 1.1.2008 redeemable at par on 31.12.2012. A Sinking Fund was established for the purpose. It was expected that investments would earn 5% net. Sinking Fund tables show that Rs.0.180975 amount to Rs.1 at the end of 5 years @ 5%. Show the Sinking Fund a/c and Sinking Fund Investment a/c for the first three years assuming the investments are made to the nearest Rs.10.

**OR**

- Answer the following:
  - Differentiate between Shares and Debentures
  - Journalise the ISSUE and REDEMPTION of the following transactions if the face value of the debenture is Rs.100:
    - Debenture issued at Rs 100, repayable at Rs 100
    - Debenture issued at Rs 95, repayable at Rs 100
    - Debenture issued at Rs 95, repayable at Rs 105
- Following are the balances of ABC Ltd., as on 31<sup>st</sup> March, 2013

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Particulars	Rs.	Particulars	Rs.
Plant	33,00,000	12% Debentures	30,00,000
Stock	7,50,000	Sales	41,50,000
Debtors	8,70,000	Bad debts provision	35,000
Purchases	18,50,000	Salaries	2,03,000
Wages	7,71,000	Bad debts	21,000
General expenses	74,000	Debenture interest paid	1,80,000

Additional information:

- a) Depreciate plant by 10%
- b) Half year's debenture interest due
- c) Create 5% provision for debtors
- d) Provide for income tax 35%
- e) Stock on 31<sup>st</sup> March, 2013 was Rs. 9,50,000

Prepare Statement of Profit & Loss.

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6. Answer the following:

a. Prepare a Balance Sheet from the following information pertaining to A Ltd.,

Debit	Amount	Credit	Amount
Furniture	2,00,000	Share capital	8,00,000
Cash in hand and at Bank	1,00,000	Debentures	7,20,000
Land and Buildings	10,00,000	Sundry creditors	4,00,000
Closing stock	3,00,000	Outstanding expenses	50,000
Plant and Machinery		Reserve Fund	3,50,000
Sundry Debtors		P&L a/c	1,20,000
	<b>24,40,000</b>		<b>24,40,000</b>

b. Explain and illustrate how the following items are to be shown in the Balance Sheet of a company to comply the requirements of the Companies Act 2013 (show the detailed accompanying notes).

- i. Share capital
- ii. Secured loans

7. The Balance Sheet of H Ltd., and S Ltd., on 31.12.2020 are as under:

Liabilities	H Ltd. (Rs)	S Ltd. (Rs)	Assets	H Ltd. (Rs)	S Ltd. (Rs)

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Share Capital	75,000	37,500	Sundry assets	93,750	1,00,000
Reserves (on 1.1.2020)	25,000	18,750	Investments (shares in s Ltd.)	62,500	-
P&L a/c	31,250	12,500			
Creditors	25,000	31,250			
	<b>1,56,250</b>	<b>1,00,000</b>		<b>1,56,250</b>	<b>1,00,000</b>

On 1.1.2020 H Ltd., purchased all the shares of S Ltd., and on the same date the Profit & Loss a/c has a credit balance of 3,125. Prepare consolidated Balance Sheet on 31.12.2020.

**OR**

8. Explain the following:
  - i. Holding Company
  - ii. Subsidiary Company
  - iii. Minority interest
  - iv. Pre-acquisition and post-acquisition profit
9. Answer the following
  - a) Prepare the Investment Account of Mr. P for the transactions of 2017 which were as follows:
    - i. 31-3-2017: Purchased 10,000, 5% Debentures of Rs.100 each of ABC Ltd., @ Rs.97, brokerage and stamp duty amounting to Rs. 25,600. Interest payable on 1<sup>st</sup> July and 1<sup>st</sup> January.
    - ii. 1-7-17: Sold Rs. 6,00,000 Debentures @ Rs.99 each, less brokerage, etc., Rs.3,600.
  - b) What do you understand by investment accounts. Explain the terms Cum-interest and Ex-interest

**OR**

10. On 29th August, 2018 the godown of a trader caught fire and a large part of the stock of goods was destroyed. However, goods costing Rs. 1,08,000 could be salvaged. The trader provides you the following additional information:

Cost of stock on 1-4-2017 7,10,500  
Cost of stock on 31-3-2018 7,90,100

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Purchases during the year ended 31-3-2018 56,79,600

Purchases from 1-4-2018 to the date of fire 33,53,700

Sales for the year ended 31-3-2018 80,00,000

Sales from 1-4-2018 to the date of fire 45,36,000

Trader had taken the fire insurance policy for Rs.9,00,000. Calculate the amount of the claim that will be admitted by the insurance company.

### SECTION - B

**II. Answer any five of the following (5 x 2 = 10 M)**

11. ABC Ltd., issued 10,000 shares of Rs.100 each for purchase of a Building valued Rs.11,00,000, treating the balance as premium. Pass necessary journal entries.
12. Issued Rs.2,00,000 6% Debentures of Rs.1,000 each at par repayable at a premium of 5% after 5 years by setting up Sinking fund account. Rs.2.71462 invested at the end of each year at 5% compound interest will amount to Rs.15 at the end of 5 years. Calculate the annual amount appropriated.
13. List out the Reserves and Surplus
14. Write a note on Bonus shares.
15. Explain cost of control.
16. What is the difference between Issued Capital and Subscribed Capital?
17. Define average clause policy

c) **Question Paper Blueprint**

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

d) Paper setting guidelines as per Blooms Taxonomy

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**SEMESTER -III****BUSINESS STATISTICS****1. Course Description**

Programme: B. Com (A&amp;F, IB, H, CAP, IPP)

Max Hours: 75

Course Code: U24/COM/DSC/303

Marks: 100

Course Type: DSC

Hours Per Week: 5

No. of Credits: 5

**2. Course Objectives**

- To understand, plan, and execute the process of data collection.
- To inculcate presentation, analytical, and computational abilities.

**3. Course outcomes**

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

CO1: To define the Basic Concepts of Statistics.

CO2: To solve Averages using formulas.

CO3: To compare and analyze the data in dispersion through variance analysis.

CO4: To compare, analyze, and interpret the data using Correlation and Regression

CO5: To devise and develop an action plan using graphical presentation and predicting trend analysis in time series.

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

(15Hrs)

Origin and Development of Statistics – Definition- Statistics - Functions-Importance and Scope - Limitations of Statistics - Distrust of Statistics. Planning and Execution of Survey-Census Vs Sampling-Sampling methods–Techniques of Data Collection: Primary data and Secondary data–Methods–Limitations.

**MODULE-II: MEASURES OF CENTRAL TENDENCY**

(15Hrs)

Arithmetic Mean—Median— Mode -Combined Arithmetic Mean-Weighted Averages – Calculation of Missing Frequencies, Incorrect Mean-Uses and Limitations of Different Averages. (Computer-based application of Mean, Median, Mode)

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## MODULE III: MEASURES OF DISPERSION (15Hrs)

Quartile deviation Deciles, percentiles –Mean Deviation-Standard Deviation-Coefficient of Variation (Problems). (Computer based application of standard deviation)

## MODULE-IV: CORRELATION &amp;REGRESSION (15Hrs)

Meaning – Significance of Correlation- Types of correlation – Methods of studying Correlation: Karl Pearson Coefficient of Correlation – Rank Correlation Probable Error

Regression – Meaning – Uses of Regression Analysis - Differences between Correlation &Regression–Regression equations: X on Y & Y on X regression coefficient  
Computer-based application of correlation and regression

## MODULE-V: DIAGRAMS AND GRAPHS AND ANALYSIS OF TIME SERIES (15Hrs)

Introduction–Significance of Diagram and Graphs- -Types of Diagrams and graphs- Ogive Curves: Meaning and Utility of Ogive Curves-Limitations of Diagram and Graphs

Meaning – Utility of Time series – Components: – Measurement of Trend by Straight Line Method — Moving Average – Semi Average– Method of Least squares

**5. References:**

1. Fundamentals of Statistical Methods: S.P Gupta, Sultan Chand
2. Statistics for Management: Levin & Rubin, Pearson
3. Fundamentals of Statistics: Gupta S.C, Himalaya
4. Business Statistics: S. Aggarwal, S.L. Bhardwaj, Kalyani Publications
5. Statistics-Theory, Methods, and Applications: Sancheti D.C.& Kapoor V.K

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

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Local /Regional/National /Global Development Needs	Relevance
Global	Statistics serves as a fundamental methodology, enabling researchers worldwide to analyze data, validate hypotheses, and draw meaningful conclusions.

**b) Components on Skill Development/Entrepreneurship Development/Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
EMP	Modules II, III, IV, V	Skill enhancement activities through Minor projects on data analysis.

**7. Pedagogy**

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

**8. Course Assessment Plan**

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

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COs	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA-1	
CO2	CIA-1	End Semester examination
CO3	CIA-2 Mini project	
CO4	CIA-2 concept testing	
CO5		

## b) Model Question Paper- End Semester Exam

## BUSINESS STATISTICS

Course Code: U24/COM/DSC/303

Max Marks: 60

Credits: 5

Time: 2Hrs

## SECTION-A

## I. Answer the Following questions

 $5 \times 10 = 50$  marks

1) Define Statistics and describe the scope of Statistics.

OR

2) What are the differences between Primary data and Secondary data. What are the methods of collecting primary data?

3) Identify the missing frequency. If the arithmetic mean is 28 of the data given below &amp; also find the Median.

Profit per shop ('Rs. '000)	0-10	10-20	20-30	30-40	40-50	50-60
No. of Shops	12	18	27	?	17	6

OR

4) Construct a Modal distribution from the following data

Class Interval	0-100	100-200	200-300	300-400	400-500	500-600	600-700
Frequency	15	20	28	32	18	12	5

5) What are the values of Standard Deviation from the following data:

Age under	10	20	30	40	50	60	70	80
No. of Persons	15	30	53	75	100	110	115	125

OR

6) What are the values of Q1 and Q3 for the following distribution?

Marks	0-10	10-20	20-30	30-40	40-50	50-60
Frequency	10	20	30	50	40	30

7) What is the relationship between Expenditure and sales of the following data using Karl Pearson's Coefficient of correlation.

Expenditure	39	65	62	90	82	75	25	98	36	78
Sales	47	53	58	86	62	68	60	91	51	84

OR

8) How can you identify the regression line of X on Y and Y on X of aptitude test scores and productivity indices of 10 randomly selected workers?

Aptitude scores(X)	60	62	65	70	72	48	53	73	65	82
Productivity Index(Y)	68	60	62	80	85	40	52	62	60	81

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9) How would you compile the Trend values by the method of Least-squares from the data given below and predict the sales for the year 2014.

Year	2004	2005	2006	2007	2008	2009	2010	2011
Sales (in tons)	80	90	92	83	94	99	92	104

OR

10) Prepare a Histogram and Frequency polygon for the following data

Variable	100-110	110-120	120-130	130-140	140-150	150-160	160-170
Frequency	11	28	36	49	33	20	8

## SECTION- B

### II. Answer any five of the following

(5 x 2 = 10 M)

11) List out the differences between Census vs. sampling

12) What are the Advantages of mean?

13) What are the values of the upper and lower quartiles for the following data

Marks	10	20	30	40	50	60
No. of students	8	15	22	20	10	5

14) Correlation and Regression. Distinguish

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15) What are the uses of Time-series Analysis?

16) What is the relation between the Experiment and the Survey?

17) How would you differentiate between a Diagram and a Graph?

c) Question Paper Blueprint

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

d) Paper setting guidelines as per Blooms Taxonomy

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**SEMESTER -III**  
**CORPORATE LAWS**

**1. Course Description**

Programme: B. Com (A&F,IB,H,CAP, IPP)  
 Course Code:U24/COM/DSC/302  
 Course Type: DSC  
 No. of credits: 5

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

**2. Course Objectives**

- To impart the basic knowledge of the Provisions of the Companies Act, 2013
- To summarise the processes involved in the formation and winding up of a company.
- To explain the rights and duties of directors of companies.

**3. Course Outcomes**

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

CO 1: Define the concept of “Veil of Incorporation” and identify the situations where the veil of incorporation maybe lifted.

CO 2: Explain the key components required in Memorandum of Association & Articles of Association.

CO 3: Explain the legal obligations of directors to act in the best interests of the company.

CO 4: Recall key legal terms and concepts relevant to company meetings.

CO 5: Analyze the situations necessitating the winding up of a company.

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**4. Course Content****MODULEI: INTRODUCTION (15Hrs)**

Company- meaning- definition- Characteristics of a company- lifting of corporate veil- Statutory exceptions and general exceptions-Administration of Company Law – National Company Law Tribunal (NCLT)- kinds of companies- various bases of classifying companies- One person Company- Small company- Dormant company- Associate company- producer company- Associations not for profit- Illegal Associations- Formation of company- promoters- legal position-pre- incorporation contracts- Online registration of a company.

**MODULE II:FORMATION OF COMPANY (15 Hrs)**

Memorandum of Association- contents- alteration- Articles of Association- contents-alteration- Doctrine of Ultravires-Exceptions- Doctrine of Constructive Notice- doctrine of Indoor Management-Prospectus- shelf prospectus- red herring prospectus- Mis-statements in prospectus-Shares-Kinds of shares-debentures-kinds Membership in a company- modes -rights of members- Termination of membership.

**MODULE III:COMPANY MANAGEMENT (15 Hrs)**

Management of company- Directors- Appointment- modes- classification of directors- Additional- casual- Alternate- Women directors- independent directors-Small shareholder's director-Director Identification number (DIN) -Disqualifications of directors- Removal of directors- position of directors- Powers and duties- Key Managerial personnel (KMP)- Managing Director- Manager- Whole time Director.

**MODULE IV: COMPANY MEETINGS (15 Hrs)**

Meetings-kinds- Board meetings- Shareholders meetings- Annual General meeting (AGM) and Extra ordinary General meeting (EGM) -Requisites of a valid meeting- Notice- Agenda-Quorum- Chairman-minutes- Voting and poll- Proxy- appointment- Resolution-

kinds- ordinary-special- distinction between ordinary and special- Resolutions requiring special notice.

#### MODULE V: WINDING UP OF A COMPANY

(15 Hrs)

Winding up- meaning-The Insolvency and Bankruptcy Code, 2016 - an overview- Modes of winding up- Winding up by Tribunal- Circumstances for Compulsory winding up- petition for winding up-Company Liquidator- Consequences of winding up order- Voluntary liquidation of corporate persons.

#### 5. References:

1. Corporate laws: Reena Chadha and Sumant Chadha MKM Publishers Ltd
2. Elements of Company law: N.D.Kapoor, Sultan Chand publishers
3. Companies Act and Corporate Laws: Bharat Law House Private Ltd

#### 6. Syllabus Focus

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

Local /Regional/National /Global Development Needs	Relevance
National Need	Corporate laws play a crucial role in addressing national needs by providing a legal framework that governs corporate business activities.

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## b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
Skill development	Module II, III, IV	Case Analysis

## 7. Pedagogy

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

## 8. Course Assessment Plan

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

CO	Continuous Internal Assessments CIA - 40%	End Semester Examination-60%
CO1	CIA-1 Written Exam	Written Exam
CO2	CIA-1 Written Exam	
CO3	CIA-2 Testing on objective questions	
CO4	CIA-2 Case Analysis	
CO5		



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**b) Model Question Paper- End Semester Exam:**

## CORPORATE LAWS

Course Code: U24/COM/DSC/302

Max Marks: 60

Credits: 5

Time : 2Hrs

## SECTION - A

### I Answer the following questions

**5 x 10 =50 marks**

1. Define Company .Describe the characteristics of a company.( Level 1)  
OR

2. Define Company. Describe the various kinds of companies. (Level 1)

3. Explain the exceptions to the " Doctrine of ultra vires".( Level II )

OR

4. Explain the different modes of becoming a member in a company.
5. Explain the various powers and duties of directors of a company.

OR

6. Explain the various modes of appointment of directors of a company.
7. Describe the legal provisions of the Annual General meeting of a company.

OR

8. Describe the requisites of a valid meeting.
9. Explain the circumstances for compulsory winding up of a company.

OR

10. Explain the powers and duties of the Liquidator of a company.

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## SECTION - B

II. Answer any five out of the following 5X2= 10 marks

11. What is a Dormant Company
12. Describe the Doctrine of constructive notice
13. How do you explain Director Identification Number
14. Define Proxy
15. What is the objective of National company Law Tribunal
16. What is a Government Company
17. Classify the various kinds of debentures.

## c) Question Paper Blueprint:

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO-1	2	8	2	2
2	15	CO-2	2	8	2	2
3	15	CO-3	2	8	1	2
4	15	CO-4	2	8	1	2
5	15	CO-5	2	8	1	2



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

Programme: B.Com (Honors, IPP)

Max. Hours: 75

Course Code: U24/COM/DSC/304

Hours Per Week: 5

Type of Course: DSC

Max. Marks: 100

No. of Credits: 5

**2. Course Objective:**

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

**3. Course Outcomes:**

On completion of the course the student will be able :

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

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

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

CO4: To Use specific order costing procedures.

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

**4. Course Content****MODULE I: INTRODUCTION TO COST ACCOUNTING:**

(15Hrs)

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

**MODULE II: MATERIAL COST ASCERTAINMENT**

(15Hrs)

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

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## MODULE III: LABOUR COST &amp; OVERHEADS

(15Hrs)

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

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

## MODULE IV COSTING SYSTEMS

(15Hrs)

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

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

## MODULE V PROCESS COSTING

(15Hrs)

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

**5. References:**

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

**Latest Edition to be used.**



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## 6. Syllabus Focus

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

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

### b) Components on Skill Development/Entrepreneurship Development/Employability

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

**7. Pedagogy:**

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

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

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

**b) Model Question paper pattern – End Semester examination****COST ACCOUNTING****Course Code: U24/COM/DSC/304****Max Marks: 60****Credits:5****Time:2Hrs****SECTION - A****I. Answer the following****5 x 10 = 50 M**

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

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

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

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

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

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

### OR

4. A consignment consisting of 4 grades of material was purchased for 2,40,00. The storekeeper sorted them out and recorded the following:  
 Grade-A 4000 units, Grade-B 8000 units, Grade -C10000 units, Grade D 12000 units.  
 The total sales of Grade-A amounted to 32000/- (rate of profit being 33 1/3% of the cost), and those of Grade-B were sold at a price 1 1/2 times that of grade-A (the rate of profit being 33 1/3% of sales), similarly the Grade-C material was sold at 1,00,000, yielding a profit of 20% on sales. What would be the purchase price of each grade based on the above information.

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

Number of working hours per week - 50

normal time per piece: 20 minutes

Wages per hour Rs 4.75

Normal output per week 120 pieces

Rate per piece Rs 1.60

Actual output per week 160 pieces

Differentials to be applied:

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

**OR**

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

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

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

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

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

Prepare a Secondary Distribution Table using Simultaneous Equations.

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

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

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

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**OR**

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

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

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

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

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

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

**OR**

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

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

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

**SECTION - B**

**II) Answer any five of the following:**

**$2 \times 5 = 10 M$**

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

  
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## SEMESTER - III

## DIGITAL MARKETING

**1. Course Description**

Programme: B. Com (H)

Max. Hours: 30

Course Code: U24/CHN/SEC/301

Max Marks: 50

Course Type : SEC

Hours per week: 2

No. of Credits: 2

**2. Course Objectives**

- To recall foundations of Digital Marketing
- To discuss the means to increase business visibility on search engines

**3. Course Outcomes**

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

CO1: Recall the foundations of Digital Marketing and outline the strategies

CO2: Explain the concept of Search Engine Optimisation and Search Engine Marketing

**4. Course Content**

## MODULE I: DIGITAL MARKETING FOUNDATIONS (15 Hrs)

Digital marketing – meaning – traditional vs. digital marketing – importance of digital marketing – digital marketing strategy: personalisation, video marketing, influencer marketing, voice search optimisation, AI, social commerce, data privacy, content marketing, mobile marketing, email marketing, affiliate marketing, SEO, pay per click – Challenges in digital marketing – digital marketing metrics

## MODULE II: SEO AND SEM (15 Hrs)

Working of search engines – Search Engine Optimisation (SEO) meaning – elements of SEO – advantages of SEO – on page optimisation – off page optimisation – limitations of SEO – Google analytics and Google Adwords/Google Ads – features of Google ads – role of google ads – Search Engine Marketing (SEM) meaning – advantages of SEM – SEM campaign creation: ad creation – ad approval – ad extensions – SEO vs. SEM

**5. References**

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson

3. Digital Marketing by Puneet Kumar, Kalyani Publishers
4. Digital Marketing by Vandana Ahuja, Oxford
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Digital Marketing for Dummies by Ryan Deiss and Russ Henneberry

## 6. Syllabus Focus

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

Local /Regional/National /Global Development Needs	Relevance
Global	Digital Marketing enables businesses reach people all over the world, irrespective of location.

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
ED	Module I	Group Presentations/ Group assignments
EMP	Module II	Concept testing through Crossword/ Quiz

  
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**7. Pedagogy**

S. No	Student-Centric Methods Adopted	Type/Description of Activity
1.	Participative Learning	Group Presentations
2.	Experiential Learning	Crossword/ Quiz

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

COs	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA 1 - Group Presentations	
CO2	CIA 1 - Crossword/ Quiz	Written Exam

**b) Model Question Paper – End Semester Exam****DIGITAL MARKETING**

Course Code: U24/CHN/SEC/301

Max Marks =30

Credits : 2

Time: 1 Hr

**SECTION A****Answer any 5 out of 7 questions****5 x 6 = 30 Marks**

1. How would you explain the importance of digital marketing in today's age?
2. How would you describe influencer marketing ?
3. What are the key digital marketing metrics?
4. What is the main idea of Search Engine Optimisation?
5. How can you explain the working of search engines?
6. How would you summarise the process of SEM campaign creation?
7. How would you explain email marketing?