

**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 to 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.Radhawamy - 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	
CO2	CIA-1 Written Exam	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  
 Credits: 5

Max Marks: 60  
 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.

OR

  
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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)

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 Addressed	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		



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**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 x 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)

Max.Hours.75

Course Code:U24/COM/DSC/302

Hours per week:5

Course Type: DSC

Max.Marks:100

No. of credits: 5

**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 In-corporation” 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

##### MODULE I: 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-

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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 Suman 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

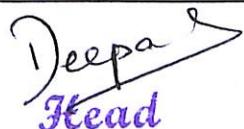
## 7. Pedagogy

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

**J. 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.

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****FOREIGN TRADE DOCUMENTATION****1. Course Description:**

Programme: B.COM (IB)

Max. Hours: 30

Course Code: U24/CIB/SEC/301

Hours Per Week: 2

Course Type: SEC - 1

Max. Marks: 50

No. of credits: 2

**2. Course Objectives:**

- To acquaint the students with the trade practices ,procedures and documentation of International Trade.
- To study about the Import and Export Procedures.

**3. Course Outcomes:**

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

CO1:Explain the need for documentation and describe the various types of documents used in Exports.

CO2:Explain the various formalities involved in import Documentation.

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**4. Course Content:****MODULE I : EXPORT DOCUMENTATION**

(15Hrs)

Documentation – Meaning – Need for Documentation – Types of documents – Commercial Documents – Regulatory Documents – Documentation for Transportation, Customs Clearance – Aligned Documentation System – Benefits of Aligned Documentation System.

Export Order–Nature of Export Order–Execution of Export Order-GST-Clearance of Export and Import of Cargo – GST – meaning and importance – Exim Documents – Importance of Exim Documents , Types and Characteristics- Electronic Data Interchange (EDI) – Meaning and role of EDI in international trade.

**MODULEII:IMPORT DOCUMENTATION**

(15Hrs)

Import Documentation – Legal Aspects of Import documentation – Customs Regulation and Import Clearance formalities – Quota Restrictions – Role of Government in Regulating Imports. Import License–Types of import license–Procedure for procurement of Import licenses–IEC(Importer Exporter Code Number) -Import of Capital Goods – Duty Exemption schemes, Import formalities for 100% EOU's and SEZ.

**5. References:**

1. C.RamaGopal–ExportImportProcedure,DocumentationandLogistics–NewAge Publications
2. Usha Kiran Rai–Export, Import and Logistics Management–PHI learning Pvt .Ltd.
3. M.I.Mahajan–ForeignTradeProceduresandDocumentation–SnowWhitePublishers.
4. P.K.Khurana –Export Management–PHI learning Pvt. Ltd.

Note: Latest editions are 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
Global Development Needs	It helps in knowing the various documents and procedures required for entering into the global business world.

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

SD/ED/EMP	Syllabus Content	Description of Activity
EMP	I & II	By studying this course the students Will be able to get placed in MNC's. And also helps in improving their skills.



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**7. Pedagogy:**

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

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

COs	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA- 1 Assignment	
CO2	CIA Presentation	Written Exam

  
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## b) Model Question Paper- End Semester Exam

## FOREIGN TRADE DOCUMENTATION

Course Code: U24/CIB/SEC/301

Max Marks: 30

No. of Credits: 2

Time: 1 Hr

## SECTION-A

## I. Answer any 5 from the following

 $5 \times 6 = 30 \text{ M}$ 

1. Describe the working of Export Order in International Trade.
2. Explain advantages and disadvantages of ADS.
3. Describe the importance of EDI in international trade?
4. Discuss the different legal aspects involved in Import Documentation in detail?
5. Explain the various duty exemptions and import formalities in case of 100% EOU's and SEZ.
6. Discuss the procedure to be followed by an importer to Obtain import license.
7. Explain role of government in regulating imports.

## c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks
1	15	CO-1	3	6
2	15	CO-2	4	6

  
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