

From:

A.Babu Rao,

Lecturer in Commerce & Chairman – B.O.S., V.S. U.,

P.R.R. & V.S., Govt., Degree College,

VIDAVALUR.

To:

The Registrar,

V.S.University,

Nellore - 524003.

Sir,

Sub:- VSU, Nellore – BOS Commerce Submission of Revised Syllabus – [U.G.] 5TH Semester – Reg.

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Under the subject cited, the B.O.S. in Commerce [U.G.] had met on 26-07-2022 at 10 a.m to revise the syllabus in Commerce [U.G.] 5th Semester. I am here with Submitting the syllabus in Commerce [U.G.] for the 5th Semester. The syllabus provided by the A.P.S.C.H.E. was discussed in detail and the views of the members were obtained over phone. The Revised Syllabus along with Signatures of B.O.S. Members, are Enclosed herewith for the Circulation among the Coleges under the Jurisdiction of V.S.U., Nellore.

Yours Faithfully,

Date: 26-07-2022

[A.Babu RAo] Chairman-B.O.S.

Members:

Name of the College

(K.Srinivasulu)

PRR & VS-Govt. Degree College, Vidavalur.

(G.Ramanaiah)

JB - College, Kavali.

(M.V.L. Sailaja)

SKR.Govt.Degree College, Gudur.

(DR Madhusudhana varma)

Govt.Degree College, Naidupet.

(Lokasainadam)

DT. B. G. R. Womens Acadamy

Revised UG Syllabus under CBCS (Implanted from academic year 2020-21) PROGRAMME: FOUR YEAR B.Sc (Hons)

Domain Subjects: ACCOUNTANCY

Skill Enhancement courses (SECs) for Semester V, from 2022-23 (Syllabus with learning outcomes, References, Co-curricular Activities & Model Q.P. Pattern)

Structure of SECs for SEMESTER-V

(To chose One pair from the Three alternative pairs of SECs)

Univ. Course								
Code	No.	No.		nti y x -		Marks		
	6 & 7	Name of course	Credits	Hrs	Int	Univ	Total	
	6A	6A Advanced Management Accounting		4	25	75	100	
		Advanced Management Accounting Practical	2	2	0	50	50	
	7A	Advanced Cost Accounting	3	4	25	75	100	
		Advanced Cost Accounting Practical	2	2	0	50	50	
Tier-er	nei- maile	OR						
	6B	Business organization	3	4	25	75	100	
31.		Business organization Practical	2	2	0	50	50	
	7B	Principles of Management	3	4	25	75	100	
	1.4	Principles of Management Practical	2	2	0	50	50	
		OR					Ter -	
	6C	Financial Management	3	4	25	75	100	
		Financial Management Practical	2	2	0	50	50	
	7C	Business Laws	3	4	25	75	100	
		Business Laws Practical	2	2	0	50	50	

Note - 1: For Semester-V, for the domain subject Accountancy, any one of the Three pairs of SECs shall be course as courses 6A&7A or 6B&7B or 6C&7. The pair shall not be broken (ABC allotment is random, not one any priority basis).

Note - 2: One of the main objectives of skill Enhancement Courses (SEC) is to inculcate skills related to the domain subject (A.B.A.BU. P.NO) mon in students. The syllabus of SEC will be partially skill oriented. Hence, Teachers shall also impart practical training to students on the skills embedded in syllabus citing related real field situations.

Note - 3: Faculty eligibility for teaching the course: M.Com

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III-B.Sc (MACS) :: SEMESTER-V
PAPER (6A) : ADVANCED MANAGEMENT ACCOUNTING

<u>UNIT-I: STANDARD COSTING AND VARIANCE ANALYSIS:</u> Meaning of Standard Cost and Standard Costing – Analysis of Variance – Material Variances – MCV – MPV – MUV – MMV - MYV. (Including problems).

<u>UNIT-II: BUDGETS AND BUDGETARY CONTROL:</u> Meaning – Definition of Budgets – Types of Budget – Meaning and definition & Budgetary control – Difference between Budgets and Budgetary control – Flexible Budget – Cash Budget.

<u>UNIT-III</u>: <u>RATIO ANALYSIS</u>: Meaning – Advantages – Limitations General Profitable ratios – Gross Profit Ratios – Net Profit Ratios – Net Operating Ratios – Stock Turnover Ratios – Debtors Turnover Ratios – Creditor Turnover Ratios – Current Ratios – Liquid Ratios only (Simple Problems).

<u>UNIT-IV</u>: <u>FUND FLOW STATEMENT</u>: Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

<u>UNIT-V: CASH FLOW STATEMENT:</u> Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

REFERENCES:

- 1. T.S. Reddy & Y. Hariprasad Reddy, Management Accounting, Margham Publication, Chennai
- 2. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
- 3. I.M. Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
- 4. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
- 5. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
- 6. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person Education India, New Delhi, 2002.
- 7. Murthy & Guruswamy Management Accounting, Tata McGraw Hill, New Delhi.
- 8. Dr. Kulsreshtha & Gupta Practical problems in Management Accounting.
- 9. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi,
- 10. S.P. Gupta Management Accounting, S. Chand Publishing, New Delhi.

INSTRUCTION TO PAPER SETTER:

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Two questions must be given from each unit in Section-A and Section-B

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III-B.Sc (MACS) :: SEMESTER-V ADVANCED MANAGEMENT ACCOUNTING

MODEL QUESTION PAPER

Time: 3 Hours

Max. Marks: 75

SECTION-A

I. Answer any FIVE of the following Questions:

(5 X 3 = 15 Marks)

- 1. What is standard costing? Contents in Standard Costing?
- 2. Find M.C.V.

S.Q. - 40, S.P.8 - AQ 48 - AP 9.00

- 3. Budget.
- 4. Month Sales:

April 31,000

May 32,000

June 29,000

Period of credit allowed to customers (One month) Find the amount of debtors May and June.

- 5. Explain any three profitability ratios?
- 6. Find current asset from the following information given below:

Current ratio = 2:1 and current liabilities = Rs. 50,000/-

- 7. Define funds flow statement.
- 8. Find working capital:

Cash in hand - Rs. 45,000/-

Cash in Bank - Rs. 1,50,000/-

Bank Overdraft - Rs. 2,500/-

Sundry Debtor - Rs. 50,000/-

Sundry Creditor - Rs. 22,000/-

Bills Receivables - Rs. 9,000/-

Bills Payable - Rs.6,000/-

Stock - Rs. 62,500/-

- 9. What are the uses of cash flow Statement.
- 10. Find calculation of cash from Operation:-

Net profit carried during the year Rs. 1,00,000/-

Increase in the creditor - Rs. 50,000/-

Decrease in the bills payable – Rs. 2,000/-

SECTION - B

II. Answer any <u>FIVE</u> of the following Questions:

(5 X 12 = 60 Marks)

11. The standard material and standard cost per kg. of material required for the production of one unit of product A is as follows:

Material 5 Kgs.

Standard price Rs.5 per kg.

The actual production and related material data are as follows:

400 units of Product A

Material used 2,200 kgs.

Price of Material Rs.4.50 per kg.

Calculate:

- (1) Material cost variance
- (2) Material usage variance
- (3) Material price variance
- 12. From the following information of product No.777 calculate
 - 1. Material cost variance
- 2. Material price variance
- 3. Material usage variance
- 4. Material mix variance

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Material	Standard Quantity Kg.	SP (Rs.)	Actual Quantity Kg.	AP (Rs.)
X	20	5	24	4.00
Υ	16	4	14	4.50
Z	12	3	10	3.25
	48		48	

13. Summerised below are the Income and Expenditure forecasts of Gemini Ltd. for the months of March to August, 1984:

Month	Sales (all Credit)	Purchases (all Credit)	Wages	Manufacturing Expenses	Office Expenses	Selling Expenses
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
March	60,000	36,000	9,000	4,000	2,000	4,000
April	62,000	38,000	8,000	3,000	1,500	5,000
May	64,000	33,000	10,000	4,500	2,500	4,500
June	58,000	35,000	8,500	3,500	2,000	3,500
July	56,000	39,000	9,500	4,000	1,000	4,500
August	60,000	34,000	8,000	3,000	1,500	4,500

You are given the following further information:

- (a) Plant costing Rs.16,000 is due for delivery in July payable 10% on delivery and the balance after three months.
- (b) Advance Tax of Rs.8,000 is payable in March and June each.
- (c) Period of credit allowed (i) by suppliers 2 months and (ii) to customers 1 month.
- (d) Lag in payment of manufacturing expenses ½ month.
- (e) Lag in payment of all other expenses 1 month.

You are required to prepare a cash budget for three months starting on 1st May, 1984 when there was a cash balance of Rs.8,000.

14. Draw up a flexible budget for overhead expenses on the basis of the following data and determine the overhead rates at 70%. 80% and 90% plant capacity.

	At 70% capacity (Rs.)	At 80% capacity (Rs.)	At 90% capacity (Rs.)
Variable Overheads:			
Indirect labour		12,000	A TOTAL PERMITTER.
Stores including spares	Militar Stragers in Section	4,000	
Semi-Variable Overheads:			
Power			
(30% fixed, 70% variable)		20,000	_
Repairs and Maintenance			
(60% fixed, 40% variable)	- 1	2,000	
Fixed Overheads:			
Depreciation	-	11,000	
Insurance		3,000	
Salaries		10,000	-
Total Overheads	-	62,000	-

Estimated direct labour hours:

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1,24,000 hrs.

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15. Following is the profit and loss account of a electrical company for the year ended of 31st-03-2007:

Dr.			Cr.
Particulars	Amount (Rs.)	Particulars Particulars	Amount (Rs.)
To Opening Stock	45,750	By Sales	3,00,000
To Purchases	1,89,150	By Closing Stock	59,100
To Wages	3,000		
To Carriage	1,200		
To Gross profit C/d	1,20,000		
	3,59,100		3,59,100
To Administration Expenses	36,000	By Gross profit b/d	1,20,000
To Selling and distribution Expenses	36,000	By Interest on Investment	1,500
To Non- Operating expenses	1,200	By Profit on sale of investments	2,100
To Net Profit	50,400_		
	1,23,600		1,23,600

<u>CALCULATE</u>: (a) Gross profit Ratio (b) Net profit Ratio (c) Operating Ratio (d) Operating Profit Ratio (e) Administrative Expenses Ratio.

16. The following statements of SURYA ELECTRONICS LIMITED for the year ending 31-12-2005:

BALANCE SHEET AS	ON 31-12-2005
Amount (Rs.)	Assets

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Share capital	5,00,000	Land and Buildings	5,00,000
General Reserve	4,00,000	Plant and Machinery	2,00,000
Profit and Loss A/c	1,50,000	Stock	1,50,000
Sundry Creditors	2,00,000	Sundry Debtors	2,50,000
,		Cash at bank	1,50,000_
	12,50,000		12,50,000

PROFIT AND LOSS A/C FOR THE YEAR ENDING 31-12-2005

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	Particulars	An	nount (Rs.)	Particulars	Amount (Rs.)
	To Opening Stock		2,50,000	By sales	18,00,000
	To Purchases		10,50,000	By closing stock	1,50,000
	To Gross Profit		6,50,000_		
			19,50,000		19,50,000
	To Selling and Distribution		2,30,000	By Gross Profit	6,50,000
	To other Expenses		1,00,000	By Profit on sale of fixed assets	50,000
	To Finance expenses		20,000		
	To Net profit		3,50,000		
			7.00.000		7,00,000

CALCULATE: (a) Current Ratio (b) Quick Ratio (c) Gross Profit Ratio (d) Stock Turnover Ratio (e) Debtors Turnover Ratio.

17. From the following two balance sheets as at December 31-2011 and 2012 you are required to prepare statements of sources and uses of funds.

Dette	control of position mile		02 2012001			
			2011 (Rs.)	2012 (Rs.)	2011 (Rs.)	2012 (Rs.)
Lia	bilities:-					
	Share Capital		40,000	45,000		
	Trade Creditors		10,000	23,000		
	Profit & Loss A/c		2,30,000	2,50,000		
Ass	ets:-					
	Cash				30,000	47,000
	Debtors				1,20,000	1,15,000
	Stock in-trade				80,000	90,000
	Land	-			50,000	66,000
		0	2,80,000	3,18,000	2,80,000	3,18,000
		V >				

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18. From the following Balance Sheets of A Ltd., on 31st December, 2012 and 2013, you are required to prepare.

Liabilities	2012 (Rs.)	2013 (Rs.)	Assets	2012 (Rs.)	2013 (Rs.)
Share Capital	1,00,000	1,00,000	Goodwill	12,000	12,000
General Reserve	14,000	18,000	Building	40,000	36,000
Profit & Loss A/c	16,000	13,000	Plant	37,000	36,000
Sundry Creditors	8,000	5,400	Investments	10,000	11,000
Bills Payable	1,200	800	Stock	30,000	23,400
Provision for Taxation	16,000	18,000	Bills Receivab	le 2,000	3,200
Provision for doubtful debts	400	600	Debtors	18,000	19,000
	<u> </u>		Cash	6,600	15,200
	1,55,600	1,55,800		1,55,600	1,55,800

The following additional information has also been given:

- (i) Depreciation charged on Plant was Rs. 4,000 and on Building Rs. 4,000
- (ii) Provision for taxation of Rs. 19,000 was made during the year 2013.
- (iii) Interim dividend of Rs. 8,000 was paid during the year 2013.

19. From the following Profit and Loss Account you are required to compute cash from operations: PRORFIT AND LOSS ACCOUNT FOR THE YEAR ENDING 31ST DECEMBER-2010

-	THE PROPERTY OF THE CO	CIVI I OK III	LILAN LIVELING SIST	DECEMBER-20
		Rs.		Rs.
	To Salaries	5,000	By Gross Profit	25,000
	To Rent	1,000	By Profit on sale of Land	5,000
	To Depreciation	2,000	By Income Tax Refund	3,000
	To Loss on sale of Plant	1,000		
	To Goodwill written off	4,000		
	To Proposed dividend	5,000		
	To Provision for taxation	5,000		
	To Net Profit	10,000		
		33,000		33,000

20. From the following in information prepare a Cash flow statement for the year ended 31-12-2005.

	\underline{B}	<u>ALANCE S</u>	HEET		
<u>Liabilities</u>	31-12-2004(000)	31-12-2005(0	000) Assets	31-12-2004(0	00) 31-12-2005(000)
Equity Capital	140	140	Fixed Assets (Net)	133	127
Reserves & Surplus	74	105	Cash	75	97
Sundry Creditors	32	35	Inventory	49	58
Wages			Prepaid Rent	3	5
Outstanding	3	4			
Miscellaneous Expenses	3				
Outstanding	11	3			
	260	287		260	287

Accumulated Depreciation was Rs. 16,000 at the end of 2004 and Rs. 19,000 at the end of 2005.

NOTE: Paper Setter must select TWO Short Questions and TWO Essay Questions from Each Unit.

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III-B.Sc (MACS) :: SEMESTER-V PAPER (7A) : ADVANCED COST ACCOUNTING

<u>UNIT-I: LABOUR COST:</u> Labour: Control of labour costs — Methods of remuneration — labour incentives schemes Halsey and Rowan Methods only: time rate wages and piece rate wages. (Including problems).

<u>UNIT-II</u>: <u>METHODS OF COSTING</u>: Job costing – features – objectives – importance – merits and limitations (including simple problems)

<u>UNIT-III</u>: <u>PREPARATION OF RECONCILIATION STATEMENT</u>: Reasons for the differences between the cost profit and Financial Profit – Reconciliation of the cost profit with the financial profit vice versa (including problems)

<u>UNIT-IV</u>: <u>PROCESS COSTING</u>: Introduction and meaning of process costing – Manufacturing companies with suitability of process costing – preparation of process accounts with loss in weight, normal loss, abnormal loss.

<u>UNIT-V</u>: <u>OPERATING COSTING</u>: Meaning and the various types of operating costing businesses i.e. Transport Hotel Management, Hospital Management, Power generating etc., Problems with Transport Costing only -operating Cost per kilo meter and passenger Kilo meter.

REFERENCES:

- Cost Accounting and Management Accounting T.S. Reddy and Hariprasad Reddy, Margham publications, Chennai.
- 2. Methods of costing S.P. Jain and K.L.Narang Kalyani Publishers
- 3. M.N. Aurora A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
- 4. S.P. Iyengar Cost Accounting, Sultan Chand & Sons.
- 5. Nigam & Sharma Cost Accounting Principles and Applications, S.Chand & Sons.
- 6. S.N. Maheswari Principles of Management Accounting.
- 7. I.M. Pandey Management Accounting, Vikas Publishing House Pvt. Ltd.
- 8. Sharma & Shashi Gupta Management Accounting, Kalyani Publishers. Ludhiana.
- 9. Cost Accounting problems Khanna Ahuja Pandey

INSTRUCTION TO PAPER SETTER:

Two questions must be given from each unit in Section-A and Section-B

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III-B.Sc (MACS) :: SEMESTER-V ADVANCED COST ACCOUNTING

MODEL QUESTION PAPER

Time: 3 Hours Max. Marks: 75

SECTION-A

I. Answer any <u>FIVE</u> of the following Questions:

(5 X 3 = 15 Marks)

1. Discuss about various wage incentive plans.

2. From the following particulars calculate the Earnings of the worker under:

Halsey method.

Time Taken 20 hrs.

Time Allowed 30 hrs.

Hourly rate Rs. 5

3. Write features of Job costing?

4. Work in Progress?

5. What are the three causes for disagreement with Cost Accounts and Financial Accounts.

6. From the following details prepare reconciliation statement between cost and financial statements:

Net profit as per financial books

Rs. 1,28,000

Income tax provided in financial books

Rs. 40.300

Interest received but included in costing

Rs. 8,000

7. Define Abnormal gain.

8. Calculate value of Abnormal loss from the detail given below:

Normal cost of normal out put Rs. 54,200,

Normal output 950 units

Normal output 930 units

9. Define operating costing.

10. A transport company operates 4 Buses on a route 100 kms. Long. Each Bus makes 3 round trips per day on all 30 days in a month. On an average Buses are in garage for repairs and maintenance for 6 days in a month. Ascertain the total distance covered by the buses in one month period.

SECTION - B

II. Answer any <u>FIVE</u> of the following Questions:

(5 X 12 = 60 Marks)

11. From the following particulars calculate labour cost per man day of 8 hours

(a) Basic wage

Rs. 4 per day

(b) DA

0.50 paise for every point over 100 cost

of living index current cost of living index

is 700 points

(c) Leave Salary

100% of (a) and (b)

(d) Employer's contribution to P.F.

8% of (a), (b) and (c) items

(e) Employer's contribution to ESI

12.5% of (a), (b) and (c) items

(f) Expenditure on amenities to labour

Rs. 40 per head per month

(g) Number of working days in a month:

25 days of 8 hours each

- 12. From the following particulars calculate the earnings of a worker under:
 - (a) Rowan premium bonus systems and
 - (b) Halsey premium bonus system

Hourly rate of wages Rs. 0.75

Standard time for producing 1 dozen articles is 3 hours

Actual time taken by the worker to produce 20 dozen articles is 48 hours.

13. Following particulars relate to Job No. 323.

Materials used Rs. 500

Direct Wages :-

X—10 hours @ Rs. 2.50 per hour

Y-8 hours @ Rs. 3.00 per hour

Z-5 hours @ Rs. 4.00 per hour

Variable overheads :-

X—7,000 labour hours = Rs. 7,000

Y—3,000 labour hours = Rs. 6,000

Z—1,000 labour hours = Rs. 4,000

Fixed overheads estimated at Rs. 30,000 for 7,500 normal working hours.

You are required to calculate the cost of Job No. 323 and calculate the price to give the profit of 33 $\frac{1}{3}$ % on selling price.

14. Material Rs. 4,010.

Wages of A: 60 hrs at Rs. 3 per hour Wages of B: 40 hrs at Rs. 2 per hour

Wages of C: 20 hrs at Rs. 1 per hour

Variable overhead Rs. 2 per hour

Fixed overhead Rs. 20,000 for 10,000 hours

Calculate cost of the job.

15. Ascertain the profit as per the financial books from the following information.

	MS.	
Profit as per cost accounts	25,000	
Closing stock over valued in cost books	12,500	
Preliminary expenses written off	3,000	
Profit sale of building	30,000	
Administrative expenses over recorded in cost books	50,375	
Works overheads under recovered in cost books	30,375	
Bank interest and transfer fees in financial books	5,000	
Interest in investment recorded in financial books	10,000	
Depreciation shown in excess in cost books	4,000	
Provision made for Income tax	40,000	

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16. According to the costing books Sunlight Co Ltd the net profit was Rs.27,780. Prepare reconciliation statement .From the following profit & loss account.

PARTICULARS	Rs.	PARTICULARS	Rs.
To Opening stock	15,670	By sales	4,36,700
To purchases	3,67,400	By closing Stock	21,060
To Direct wages	15,650		
To works overhead	20,560		
To Gross profit	38,480		
	4,57,760		4,57,760
To Administration overhead	13,460	By gross profit	38,480
To Selling over heads	1,240		
To Net profit	23,780		
	38,480		38,480

Additional information:

Reveals that costing records show the following:

- (a) Closing stock Rs 25,630
- (b) Direct wages recovered during the year Rs.16,720
- (c) Works over head recovered Rs.18,560
- (d) Administration over head charged Rs.15, 460
- (e) Selling expenses charged Rs.740

17. A oil producing company maintain three processes. In crushing process introduced 600 Kgs of copra costing Rs.6,000. The other details are as follows.

Particulars	Crushing	Refining	Finishing
	Rs.	Rs.	Rs.
Labour	2,000	1,500	1,000
Power	500	300	100
Steam	200	100	50
Other Materials	400	200	100
Factory expenses	600	500	300

Raw oil production=400 kgs, Production of Refined oil - 300 kgs,

production of Finished oil =280 kgs

Cost of Drums Rs.2,000, Sale of gunny bags Rs.1,000, Sale of cake 120 kgs for Rs.500

By products in refining process 75 kgs and amount realized on sale of them Rs.40

Prepare Process Accounts.

18. The product of a manufacturing concern passes through Three Processes A,B and C From the following particulars ,Prepare process accosts Showing Normal Loss ,Abnormal loss and Abnormal gain.

	Process A	Process B	Process C
	Rs.	Rs.	Rs.
Direct Materials	17,000	20,000	25,000
Direct Wages	13,000	8,000	9,000
Product Overheads	8,000	7,150	8,210
Out put (In Units)	4,750	4,200	3,750
Normal loss	5%	10%	15%
Value of scrap (Per unit)	Rs.5	Rs.20	Rs.25
Input to Process A (units)	5000		
In put to process A (value)	50,000		

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19. From the following data calculate the cost per mile of a vehicle

	Rs.
Value of vehicle	1,00,000
Garage rent per year	1,200
Insurance charges per year	400
Road tax per year	500
Driver's Wages per month	600
Cost of petrol per Litre	6.40
Type maintenance per mile	80 paise

Estimated life of vehicle 1,50,000 miles . Miles per litre of petrol 8, Estimated annual mileage 6000

20. Compute cost per running kilometer from the following data of a truck.

Estimated life of Vehicle 1,00,000 kms Annul running 15,000 kms

KS.
25,000
750
700
900
2,700
3
3
1.75

Charge interest at 5% p.a on cost of Vehicle. The Vehicle runs 20 k.m per hour on an average and one litre of fuel gives 20 k.m

NOTE: Paper Setter must select TWO Short Questions and TWO Essay Questions from Each Unit.

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III-B.Sc (MACS) SEMESTER-V

PAPER 6(B): BUSINESS ORGANIZATION

UNIT-I – INTRODUCTION:

Concepts of Business, Trade, Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship of Trade, Industry and Commerce.

UNIT II- BUSINESS FUNCTIONS AND ENTREPRENEURSHIP

Functions of Business and their relationship - Factors influencing the choice of suitable form of organization - Meaning of Entrepreneurship - Characteristics of a good entrepreneur - Types - Functions of Entrepreneurship.

<u>UNIT –III – FORMS OF BUSINESS ORGANIZATIONS</u>

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership - Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership Deed – Hindu-undivided Family – Cooperative Societies.

UNIT-IV- JOINT STOCK COMPANY

Joint Stock Company – Meaning – Characteristics –Advantages – Kinds of Companies - Differences between Private Ltd and Public Ltd Companies.

UNIT-V- COMPANY INCORPORATION

Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents.

Reference Books

- 1. C.D.Balaji and G. Prasad, Business Organization Margham Publications, Chennai.
- 2. R.K.Sharma and Shashi K Gupta, Business Organization Kalyani Publications.
- 3. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
- 4. Y.K.Bushan, Business organization and Management, Sultan Chand.
- 5. Sherlekar, Business Organization and Management, Himalaya Publications.

INSTRUCTION TO PAPER SETTER:

Two questions must be given from each unit in Section-A and Section-B

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III-B.Sc (MACS) SEMESTER-V

PAPER (7B): PRINCIPLES OF MANAGEMENT

Course Introduction

This course is an introduction to the management function. It will focus on the theory and fundamental concepts of management including planning, organization, leadership, and control. This course will review the evolution of management thought, function and practice and will stress current approaches and emerging concepts.

Course outcome:

On completion of the course the student will understand the basic principles of management -will acquaint himself with management process, functions and principles. Student will also get the idea about new developments in management.

Unit - I introduction of Management

Definition - Management - functions of management - principles of management - levels of management- Trends and Challenges of Management in Global Scenario.

Unit - II Planning Nature and purpose of planning - Planning process - Types of plans - Objectives - Managing by objective (MBO) Strategies - Types of strategies

Unit – III Organizing Nature and purpose of organizing – Organization structure – Formal and informal groups organization – Line and Staff authority — Centralization and Decentralization – Delegation of authority

Unit - IV Directing-Motivation - Motivation Theories -Leadership Styles - Leadership theories - Communication - Barriers to effective communication.

Unit – V Controlling Process of controlling – Types of control – Budgetary and non-budgetary, control techniques – Managing Productivity – Cost Control – Purchase Control – Maintenance Control – Quality Control.

- Books Recommended
- Gupta, Sharma and Bhalla; Principles of Business Management; Kalyani Publications; 1st edition.
- L. M. Prasad, Principles of Management, Sultan Chand and Sons, 6thedition.
- · Harold Koorius Heinz Weihrich "Essentials of Management", Tata McGraw-Hill, 1998
- Joseph L Massie "Essentials of Management", Prentice Hall of India, (Pearson) Fourth Edition, 2003
- Principles of Management, By Tripathi, Reddy Tata McGraw Hill
- Management Theory & Practice J.N.Chandan
- Management: Concept and Strategies By J. S. Chandan, Vikas Publishing

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III-B.Sc (MACS) SEMESTER-V

PRINCIPLES OF MANAGEMENT

MODEL QUESTION PAPER

Time: 3 Hours

Max. Marks: 75

PART - A

I. Answer any FIVE of the following Questions

5X3 = 15M

- Functions of Management
- 2. Administration Vs Management
- 3. Decision Making
- 4. Planning Types
- 5. Principles of Organizing
- 6. Span of Management
- 7. Functions of a Leader
- 8. Characteristics of a Leader
- 9. Controlling
- 10. Types of Controlling

PART - B

II. Answer any <u>FIVE</u> of the following Questions:

5 X 12 = 60 M

- 11. Define Management? Explain Principles of Management (Henry Fayol 14 Principles)?
- 12. Define Social Responsibility? Explain Social Responsibility in detail?
- 13. Describe the process of Management by Objective (MBO) in detail with diagram?
- 14. Define Planning? Discuss the steps and techniques of Planning?
- 15. Define Organization? Explain the types of Organizations in detail with diagrams?
- 16. Describe Line and Staff functions in detail?
- 17. Define Leadership? Explain the styles of Leadership?
- 18. Explain the theories of Leadership?
- 19. Define Controlling? Explain the steps in Controlling?
- 20. Describe the techniques in Controlling?

Note: Paper Setter must select TWO Short Questions and TWO Essay Questions from Each Unit

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III – B.Sc – (MACS) SEMESTER-V

PAPER 6(C): FINANCIAL MANAGEMENT

<u>UNIT-I: FINANCIAL MANAGEMENT:</u> Meaning, nature and scope of finance; financial goals: profit maximization, wealth maximization; finance functions,- investment, financing and dividend decisions.

<u>UNIT-II: CAPITAL BUDGETING:</u> Nature of investment decisions: investment evaluation criterianet present value, internal rate of return, profitability index, payback period, accounting rate of return, NPV and IRR comparison; capital rationing; risk analysis in capital budgeting.

<u>UNIT-III</u>: <u>WORKING CAPITAL</u>: Meaning, significance and types of working capital; financing of working capital; sources of working capital; management of inventory; management of cash; management of account receivables; optimum credit policy; credit collection; factoring service; various committee reports on bank finance; dimensions of working capital management.

<u>UNIT-IV</u>: <u>CAPITAL STRUCTURE THEORIES</u>: Traditional and MM hypotheses; determining capital structure in practice; Capital structure planning. Cost of capital: meaning and significance of cost of capital; calculation of cost of debt, preference capital, equity capital and retained earnings; Operating and financial leverages; measurement of leverages; effects of operating and financial leverages on profit.

<u>UNIT-V</u>: Dividend decisions—Types of dividend- dividend models - Determinants of dividend policy - Practical aspects of dividend.

REFERENCES:

- 1. Bhattacharya, Hrishikesh: Working Capital Management: Strategies & Techniques; PHC, New Delhi.
- 2. Chandra, Prasanna: Financial Management; Tata McGraw Hill, Delhi.
- 3. Pandey, I.M.: Financial Management, Prentice Hall of India, New Delhi.
- 4. Khan M.Y. and Jain P.K.: Financial Management; Tata McGraw Hill, Delhi.
- 5. Vanhorne, J.C.: Financial Management and Policy; Prentice Hall of India, New Delhi.
- 6. Ravi M Kishore: Fundamentals of Financial Management, Taxman Publications.

INSTRUCTION TO PAPER SETTER:

Two questions must be given from each unit in Section-A and Section-B

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III-B.Sc (MACS) SEMESTER-V PAPER 7(C): BUSINESS LAWS

<u>UNIT-I:</u> Law of Contract – Definition, Essentials of valid contract, Kinds of contact, Offer, Acceptance, consideration, Capacity of Parties to contract, Free Consent, Stranger to the Contract.

<u>UNIT-II</u>: Contingent Contracts, Performance of Contract, Discharge of Contract, Quasi Contracts, Breach of Contracts and remedies.

<u>UNIT-III:</u> Specific Contract – Contract of Indemnity, Guarantee Contract, Contract of Bailment, Pledge, Contract of Agency.

<u>UNIT-IV</u>: Sale of Goods Act – Meaning and definition, Essentials of sale contract, sale and agreement to sale, conditions and warranties, unpaid seller, Rules of transfer of property.

UNIT-V: The essential Commodity Act. Right to information Act. The Consumer Protection Act, 1986.

REFERENCES:

- 1. Indian Contract Act by Bare Act, Government of India.
- 2. N.D. Kapoor Mercantile Law, Sultan Chand & Company, New Delhi.
- 3. Avatar Singh Mercantile Law, Vikas Publication.
- 4. Balchandani: Business Laws.
- 5. S.D.Geet and M.S. Patil: Business Laws.
- 6. S.S. Gulshan: Business Laws.
- 7. N.M. Wechlakar: Business Laws.

INSTRUCTION TO PAPER SETTER:

Two questions must be given from each unit in Section-A and Section-B

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VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE. THREE YEAR B.Sc (ACCOUNTANCY) DEGREE EXAMINATION UG (CBCS)

(QUESTION PAPER STRUCTURE)

	(2	
Time:	3 Hours <u>SECTION-A</u>	Max. Marks: 75
	Answer any <u>FIVE</u> of the following Questions:	(5 X 3 = 15 Marks)
	1.	
	2.	
	3.	
	4.	
	5.	
4 0	6.	
1	7.	
	8.	
	9.	
	10	

SECTION - B

$(5 \times 12 = 60 Marks)$

INSTRUCTION TO PAPER SETTER:

Two questions must be given from each unit in Section-A and Section-B

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