# LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (LOCF) FOR UNDERGRADUATE PROGRAMMES
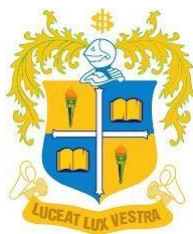
## Department of

## B.Com. Computer Applications



## LOYOLA COLLEGE (AUTONOMOUS)

## CHENNAI 60003

# PREFACE

The learning outcomes are designed in parlance to the current industrial standards. The course content attempts to equip the students with analytical skills to bridge the gap in the present industrial field where there is a demand for people who have the technical knowledge. This course attempts to excite the students in the analytical field by providing them not only with the core concepts but also giving them a taste of the real-world scenario. It aims to build a workforce that not only understands a business problem in terms of the numbers and absolute values but also breaks down the business problem from its very roots owing to their business perception.

The students are equipped with a plethora of industry relevant skills like SQL, R, Python and are also well trained with future proof concepts like machine learning, web technology development, multivariate data analysis and artificial intelligence. This bolsters the students' knowledge to prepare them for the ongoing data and AI frenzy in the contemporary marketplace. These subjects or concepts have been picked out by industrial experts who have pioneered and inspired change in the field of data analytics. The course content is designed keeping in mind the changes that will take place in the market in the field of data analytics.

The course provides opportunities for the students to hone their data analytics skills and also prepare them to specialize their skill in terms of accounting and management. Subjects like Business Statistics, Corporate Accounting, Cost Accounting, Management Accounting, Portfolio Management, Human Resource Management and Operations Research have been chosen to provide the students with the best of both worlds.

The dynamic combination of data analytics and Finance opens the door for the students to various opportunities like Junior Business Analyst or Junior Financial Analyst, providing them a greater foothold owing to the unique and evergreen nature of the course content. This course trains the students to exploit the current demand for data analysts and financial analysts in and out of India and provides them with a steppingstone to various opportunities existing and yet to come.

# CONTENTS

# VISION AND MISSION OF LOYOLA COLLEGE

## VISION

• Towards holistic formation of youth, grounded in excellence, through accompaniment to serve the humanity.

## MISSION

• To provide inclusive education through an integral and holistic formative pedagogy.
• To promote skills that prepare them for the future.
• To kindle in young minds the spirit of social and environmental justice with a blend of academic excellence and empathy.
• To stimulate critical and conscientious scholarship leading to meaningful and innovative human Capital.

## CORE VALUES

• Cura Personalis
• Pursuit of Excellence
• Moral Rectitude
• Social Equity
• Fostering solidarity
• Global Vision
• Spiritual Quotient

# VISION AND MISSION OF THE DEPARTMENT
## (School of Commerce & Economics)

**VISION**

• Towards holistic formation of youth, grounded in excellence, through accompaniment to serve the humanity.

**MISSION**

• To provide inclusive education through an integral and holistic formative pedagogy.

• To promote skills that prepare them for the future.

• To kindle in young minds the spirit of social and environmental justice with a blend of academic excellence and empathy.

• To stimulate critical and conscientious scholarship leading to meaningful and innovative human Capital.

## PROGRAMME EDUCATIONAL OBJECTIVES [PEO's]

| PEO 1 | **Globally Relevant Curriculum**<br>To expose the students in various fields of Economics and Commerce |
|---|---|
| PEO 2 | **Core Competency Development**<br>To think critically and creatively towards dynamic global business and economic environment |
| PEO 3 | **Professional Skill Development**<br>To empower the students with strong interpersonal, decision-making, reasoning, communication, and leadership skills |
| PEO 4 | **Social Skills and Ethics**<br>To develop competent, committed, conscious, creative, and socially responsible citizens |
| PEO 5 | **Environment and Sustainability**<br>To develop a multidisciplinary perspective to augment innovatively towards business, economic and environment sustainability |
| PEO 6 | **Life Long Learning**<br>To enable students to involve in lifelong learning in the pursuit of excellence |

# PROGRAMME OUTCOME [PO's]

Upon successful completion of the programme, the students will be able to

| | |
|---|---|
| **PO1** | **Disciplinary Knowledge**<br>Apply the scientific knowledge acquired in classrooms and labs in real-life situations and work environment |
| **PO2** | **Professional Skills**<br>Internalize the learnt concepts of economics and commerce that will enable them to become skilled professionals |
| **PO3** | **Entrepreneurship and Employment Skills**<br>Become empowered individuals who will emerge as entrepreneurs or be employed in various positions in industry, academia, and Government |
| **PO4** | **Competency Development**<br>Adapt in the workplace by possessing the capacity to embrace new opportunities of emerging technologies, leadership, and teamwork in dynamic economic and business environment |
| **PO5** | **Self-Directed and Lifelong Learning**<br>Engage in independent and life-long learning, especially through MOOCs and other online courses to acclimatize themselves in a dynamic work environment |
| **PO6** | **Environment and Sustainability**<br>Contribute innovatively towards business, economic and environment sustainability |
| **PO7** | **Social Skills and Ethics**<br>Become competent, committed, conscious, creative, and compassionate men and women for and with others. |

# PROGRAMME SPECIFIC OUTCOMES (PSOS)

Upon successful completion of B. Com (Computer Applications) the students will be able to

| | |
|---|---|
| **PSO 1** | Understand the concepts related to various aspects of commerce and Computer applications in global perspectives. |
| **PSO2** | Develop critical thinking skills to take up the role as business analysts and professionals in accounting. |
| **PSO3** | Apply analytics to analyse and interpret data using latest analytical tools to solve complex business problems. |
| **PSO4** | Perform Descriptive, Predictive and Prescriptive analytics with Structured, Semi-structured and Unstructured data. |
| **PSO5** | Integrate theoretical knowledge with practical exposure to fulfil the industry requirements. |

# LOYOLA COLLEGE (AUTONOMOUS), CHENNAI

B. Com Computer Applications CBCS curriculum with effective from June, 2020

| PART | SEMESTER I | SEMESTER II | SEMESTER III | SEMESTER IV | SEMESTER V | | SEMESTER VI | CREDITS |
|---|---|---|---|---|---|---|---|---|
| I | G. Language (4h/3c) | G. Language (4h/3c) | | | | | | 6 |
| II | General English (4h/3c) | General English (4h/3c) | | | | | | 6 |
| III MC | Financial Accounting (6h/4c) | Advanced Financial Accounting (6h/4c) | Corporate Accounting (6h/4c) | Advanced Corporate Accounting (5h/4c) | Financial Management (6h/4c) | Internship for 4 weeks during Christmas Holidays | Financial Services (6h/4c) | 87 |
| | | | Corporate and Business Law (5h/4c) | Principles of Management (6h/4c) | Practical Auditing (6h/4c) | | Human Resource Management (6h/4c) | |
| | Business Mathematics and Statistics (6h/5c) | Excel Foundation and Lab (6h/5c) | Computerized Accounting (5h/4c) | Business Statistics with R Programming (6h/5c) | Elements of Cost Accounting (5h/4c) | | Management Accounting (6h/4c) | |
| | | | Programming for Analytics (6h/5c) | Multivariate Data Analysis (6h/5c) | Machine Learning (Theory & Practical) (6h/5c) | | Web Technology (Theory and Practical (6h/5c) | |
| AR | Business Economics (6h/4c) | Indian Economy (6h/4c) | Business Statistics (6h/4c) | Elements of Operations Research (4h/4c) | | | | 16 |
| ME | | | | | Income Tax (Law & Practice) or Port Folio Management (6h/4c) | | Marketing Management (or) Project work (group) (6h/5c) | 9 |
| | Basic Tamil/advanced (2h/2c) | Basic Tamil/advanced (2h/2c) | | | | | | 4 |
| FC | Soft Skill I (2h/3c) | Soft Skill II (2h/3c) | Soft Skill III (1h/2c) Environmental Studies (1h/1c) | Soft Skill IV (2h/2c) Environmental Studies (1h/2c) | Value Education (1h/2c) | | | 15 |
| CCA | Club activities (1) | | | | | | | 1 |
| ORA | | Extension activities (1c) | | | | | | 1 |
| | | Internship I (3c) | | Internship II (3c) | | 30 days | Internship III (4c) | 10 |
| Hr/C | 30h/25c | 30h/28c | 30/24c | 30h/29c | 30h/23 | | 30h/26c | 155 |

8

# DEPARTMENT OF COMMERCE
## (2020 - Structured Curriculum)
## OVERALL COURSE STRUCTURE

| Sem | Subject Code | Course Title | T/L /P | Category | Credit | Hours |
|---|---|---|---|---|---|---|
| I | UTL1805, UTL1806, UFR1107, UFR1108 | GL | T | GL | 3 | 4 |
| I | UEL1209 | GE | T | GE | 3 | 4 |
| I | UCC1501 | Financial Accounting | T | MC | 4 | 6 |
| I | UCC1502 | Business Mathematics and Statistics | T | MC | 5 | 6 |
| I | UCC1301 | Business Economics | T | AR | 4 | 6 |
| I | UHE1003 | Soft Skill – I | T | FC | 2 | 3 |
| | | CCA | | | 1 | |
| | | | | | | |
| II | UTL1805, UTL1806, UFR1107, UFR1108 | GL | T | GL | 3 | 4 |
| II | UEL2209 | GE | T | GE | 3 | 4 |
| II | UCC2501 | Advanced Financial Accounting | T | MC | 4 | 6 |
| II | UCC2502 | Excel foundation and Lab | T | MC | 4 | 6 |
| II | UCC2301 | Indian Economy | T | AR | 5 | 6 |
| II | UHE2005 | Soft Skill – II | T | FC | 2 | 3 |
| II | | Extension Activities | | | 1 | |
| II | UCC2701 | Internship | P | | 3 | |
| | | | | | | |
| III | UCC3501 | Corporate Accounting | T | MC | 4 | 6 |
| III | UCC3502 | Corporate and Business Law | T | MC | 4 | 5 |
| III | UCC3503 | Computerized Accounting | T | MC | 4 | 5 |
| III | UCC3504 | Programming for Analytics | T | MC | 5 | 6 |
| III | UCC3301 | Business Statistics | T | AR | 4 | 6 |
| III | UHE3004 | Soft Skill – III | T | | 2 | 1 |
| III | | Environmental Studies | | | 1 | |
| | | | | | | |
| IV | | Advanced Corporate Accounting | T | MC | 4 | 5 |
| IV | | Principles of Management | T | MC | 4 | 6 |
| IV | | Business Statistics with R | T | MC | 5 | 6 |

| | | Programming | | | | |
|---|---|---|---|---|---|---|
| IV | | Multivariate Data Analysis | T | MC | 5 | 6 |
| IV | | Elements of Operations Research | T | MC | 4 | 4 |
| IV | | Soft Skill – IV | T | | 2 | 2 |
| IV | | Environmental Studies | | | 2 | |
| IV | | Internship | P | | 3 | |
| | | | | | | |
| V | | Financial Management | T | MC | 4 | 6 |
| V | | Practical Auditing | T | MC | 4 | 6 |
| V | | Elements of Cost Accounting | T | MC | 4 | 5 |
| V | | Machine Learning (Theory & Practical) | T | MC | 5 | 6 |
| V | | Income Tax (Law & Practice) or Port Folio Management | T | ME | 4 | 6 |
| | | | | | | |
| VI | | Financial Services | T | MC | 4 | 6 |
| VI | | Human Resource Management | T | MC | 4 | 6 |
| VI | | Management Accounting | T | MC | 4 | 6 |
| VI | | Web Technology (Theory & Practical) | T | MC | 5 | 6 |
| VI | | Marketing Management | T | MC | 5 | 6 |
| VI | | Internship | P | | 4 | |

| Course Code | UCC – 1501 |
|---|---|
| **Course Title** | Financial Accounting |
| **Credits** | 04 |
| **Hours/Week** | 06 |
| **Category** | Major Core (MC) |
| **Semester** | I |
| **Regulation** | 2020 |
| **Course Overview** | |
| **This course** | |
| Educates the fundamentals of accounting including basic concepts and conventions of accounting. | |
| Identifies the basic knowledge about Financial Accounting. | |
| Explains the importance of preparation of financial statements. | |
| Understand the process of rectification of errors in the books of account. | |
| Describes the accounting treatment in the case of Non-Trading Organisations, Fire insurance and Accounting through Single Entry System. | |
| **Course Objectives** | |
| **The student will be able to-** | |
| Understand the significance of preparing the different books of accounts of a firm | |
| Identify the accounting treatment in the case of a Non – Trading Organisations. | |
| Examine the need for preparing a Bank Reconciliation Statement (BRS). | |
| Realize the meaning and importance of Fire Insurance and its accounting treatment. | |
| Differentiate Single Entry and Double Entry system. | |
| **Prerequisites** | Basic knowledge about Financial Accounting |

| SYLLABUS | | | | |
|---|---|---|---|---|
| **UNIT** | **CONTENT** | **HOURS** | **COs** | **COGNITIVE LEVEL** |
| I | Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Rectification of Errors – Preparation of Final Accounts of a Sole Trader. | 18 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |
| II | Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non–Trading Organizations. | 11 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |
| III | Bank Reconciliation Statement (BRS) – | | CO1 | K1,K2,K3 |

| | Need and preparation of BRS - Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Change of method of providing depreciation. | 19 | CO2<br>CO3<br>CO4<br>CO5 | K4,K5,K6 |
|---|---|---|---|---|
| IV | Fire Insurance – meaning – importance – Loss of Stock – excluding Loss of Profit – various methods of calculating Loss of Stock. Investment – Meaning – Importance – calculation of Royalty including sublease. | 13 | CO1<br>CO2<br>CO3<br>CO4<br>CO5 | K1,K2,K3<br>K4,K5,K6 |
| V | Meaning and Features of Single Entry System – Defects – Difference between Single Entry System and Double Entry System – Methods of Calculation of Profit – Statement of Affairs Method – Conversion Method. | 17 | CO1<br>CO2<br>CO3<br>CO4<br>CO5 | K1,K2,K3<br>K4,K5,K6 |

**Textbooks:**
1. Gupta, R.L&Gupta,V.K,AdvancedAccounting,SulthanChand&Sons,NewDelhi
2. Jain&Narang,FinancialAccounting,KalyaniPublishers,NewDelhi
3. Reddy,T.S&Murthy,A.Financial Accounting,MarghamPublications,Chennai
4. Shukla&Grewal, Advanced Accounting,S.Chand&Co.NewDelhi
5. Parthasarathy,S.&Jaffarulla,A.Financial Accounting,KalyaniPublishers,NewDelhi

**Web Resources:**
1. https://bit.ly/3pckQzC
2. www.accountingcoach.com
3. www.accountingstudyguide.com
4. www.futureaccountant.com
5. www.onlinelibrary.wiley.com

## COURSE OUTCOMES

**Upon successful completion of this course, the student will be able to:**

| COs | STATEMENTS | BLOOM's LEVEL |
|---|---|---|
| CO1 | Understand the accounting principles and identify various subsidiary books in accountancy, to rectify errors and prepare final accounts. | K1,K2 |
| CO2 | Analyse the preparation of Receipts and payments, Income and expenditure accounts in Non-trading Organisation | K3 |
| CO3 | Explain Bank Reconciliation Statement and Examine the methods of calculating depreciation | K4 |
| CO4 | Describe the meaning of Investment, importance of fire Insurance and calculation of Royalty including sublease | K5 |
| CO5 | Evaluate the difference between double entry and single entry system and prepare statement of affairs | K6 |

| Course Code | 1502 |
|---|---|
| Course Title | Business Mathematics and Statistics |
| Credits | 05 |
| Hours/Week | 06 |
| Category | MC |
| Semester | I |
| Regulation | 2020 |

**Course Overview**

**This Course**

Imparts knowledge corresponding to basic mathematical concepts like Set Theory, Vector and Matric Algebra, basic concepts on Statistics & Probability.

Deals with the properties of well-defined collections of objects, which may or may not be of a mathematical nature, such as numbers or functions.

Denotes Vector Algebra by vectors and operations performed corresponding to algebraic expressions.

Expresses the collection of Data in Statistics through Matrix Algebra

Explains the collection, organization, analysis, interpretation, and presentation of data. Identifies how likely an event is to occur in the branch of mathematics i.e., Probability

**Course Objectives**
**The students will be able to -**
Understand and gain familiarity with Set Theory and Set Operations.
Comprehend and understand Matrices, Apply Operations on Matrices, Understand and implement Determinants and Determinant Operations.
Conceptualize Vector Algebra and its different aspects.
Apply basic Statistical Techniques and implement different types of Statistical Charts and Plots.
Implement the concepts of Probability and apply its different laws.

| Prerequisites | Basic knowledge about Business Mathematics and Statistics |
|---|---|

| SYLLABUS | | | | |
|---|---|---|---|---|
| UNIT | CONTENT | HOURS | COs | COGNITIVE LEVEL |
| I | Introduction to Sets, Sets and their Representation, Tabular or Roster Method, Rule Method or Set Builder, Empty or Void or Null Set, Finite sets and Infinite sets, Proper Subset, Improper Subset, Power Set, Universal Set, Open Interval, Closed Interval, Semi-Open or Semi Closed intervals, Infinite Intervals, Venn Diagrams, Operations on Sets, Union, | 12 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |

| | | | | |
|---|---|---|---|---|
| | Intersection of Sets, Disjoint Sets, Difference of Sets, Symmetric Difference of Sets, Complement of a Set, Laws of Algebra of Sets. | | | |
| II | Matrices and Determinants: Definition of a Matrix, Addition & Subtraction of Matrices, Multiplication of Matrices, Transpose of a Matrix. System of linear equations, Gauss elimination method, Inverse of a Matrix, Determinants, Determinants of order one and more, Properties of Determinants, Multiplication of two Determinants, Minors and Cofactors, Cramer's rule for solution of linear equations, Adjoint of a Matrix, Rank of a Matrix. | 16 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |
| III | Vector Algebra: Vectors, Types of Vectors, Operations on Vectors, Addition of Vectors, Properties of Operation of Addition, Subtraction, Properties of Operation of Subtraction, Multiplication by a scalar, Orthonormal Bases, Product of Two Vectors, Scalar Product or Dot Product of Two Vectors, Properties of Scalar Product, Vector Product or Cross Product, Properties of Vector Product. | 16 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |
| IV | Statistics: Introduction to Statistics, Scale of Measurement, Nominal, Ordinal, Interval & Ratio. Frequency Distribution, Bar Chart, Pie Chart, Histogram, Frequency Polygon, Ogive, Pareto Chart, Stem-and-leaf Chart, Scatter Plot, Measure of Central Tendency, Properties, Advantages and Disadvantages of Arithmetic Mean, Geometric Mean, Harmonic Mean. Positional Averages, Median, Quartiles, Deciles, Percentiles & Mode. Measure of Dispersion, Range, Interquartile Range, Standard Deviation. | 14 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |
| V | Probability: Introduction to Probability, Experiment, Event, Compound Event, Independent and Dependent Events, Mutually Exclusive Events, Equally Likely Events, Marginal, Union, Joint, Conditional Probability, Basic Probability Rules, General Rule of Addition, General Rule of Multiplication, Concept of Bayes' Theorem. | 20 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |

**Text Books**
1. Business Mathematics: Sancheti Kapoor, S Chand
2. Business Mathematics: Zameeruddin, Khanna & Bhambri, Vikas
3. Mathematics and Statistics for Management: Mittal, Satyaprasad & Rao, Himalaya

| | 4. Business Statistics: Naval Bajpai, Pearson |
| | 5. Business Statistics: Ken Black, Wiley |

**Web Resources**

1. https://www.3blue1brown.com/
2. https://tutorial.math.lamar.edu/
3. http://patrickjmt.com/
4. https://www.khanacademy.org/
5. www.openintro.org/stat/

## Course Outcomes (COs)

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

| COs | STATEMENTS | BLOOM's LEVEL |
|-----|-----------|---------------|
| CO1 | Gain familiarity with Set Theory and Set Operations. | K1,K2 |
| CO2 | Explain Matrices, Interpret Operations on Matrices, Understand and operate on Determinants and Determinant Operations. | K3 |
| CO3 | Understand and compute Vector Algebra and its different aspects. | K4 |
| CO4 | Apply basic Statistical Techniques. Classify and Compare types of Statistical Charts and Plots. | K5 |
| CO5 | Articulate the concepts of Probability and apply its different laws. | K6 |

| | |
|---|---|
| **Course Code** | UCC 1301 |
| **Course Title** | Business Economics |
| **Credits** | 04 |
| **Hours/Week** | 06 |
| **Category** | Allied |
| **Semester** | I |
| **Regulation** | 2020 |

**Course Overview**

**This course**

Introduces basic economical concepts to facilitate decision making in firms.

Provides basic knowledge about the scope and importance of business economics.

Appreciates the importance of Demand and Supply Functions, their meaning and equilibrium functions.

Enable to understand the Law of Diminishing Marginal Utility and Production laws.

Explains the Pricing Objectives and methods of Determination of National Income.

**Course Objective**

**The students will be able to-**

Understand, use, and apply the concepts of Business Economics in firms and institutions.

Learn decision making skills, to successfully manage tasks, and objectives.

Differentiate Demand and Supply Function and their determinants.

Explain the properties of Consumer Behaviour and Production.

Evaluates the Product Pricing under different types of market competition and Determination of National Income

| | |
|---|---|
| **Prerequisites** | Basic knowledge about Business Economics |

| SYLLABUS | | | | |
|---|---|---|---|---|
| UNIT | CONTENT | HOURS | COs | COGNITIVE LEVEL |
| I | Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics- Definition – Scope and Importance of Business Economics -Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency | 6 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |
| II | Demand and Supply Functions - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium | 14 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |
| III | Consumer Behaviour : Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale Cost Classification – Break Even Analysis | 20 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |
| IV | Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods | 18 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |
| V | National Income – Determination of National Income – per Capital Income problem –Economic Welfare – Determinants of consumption, saving and investment. | 20 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |

**Textbooks:**

1. S. Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerialo Economics – Analysis, Problems & Cases - Sultan Chand
3. & Sons - New Delhi – 02.
4. Francis Cherunilam, Business Environment - Himalaya Publishing House -Mumbai – 04. 19
5. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia - Can - 004603454.
6. C.M. Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
7. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 55.

**Web Resources**

1. https://www.britannica.com/topic/supply-and-demand
2. https://www.investopedia.com/terms/g/giffen-good.asp
3. https://bit.ly/3jaMfhq /

## Course Outcomes
### Upon successful completion of this course, the student will be able to:

| COs | Statements | Bloom's Level |
|-----|-----------|---------------|
| CO1 | To understand the allocation of limited resources for success of business as well growth of economy. | K1,K2 |
| CO2 | To apply forecasting techniques for formulating policies and decisions. | K3 |
| CO3 | To analyse the factors contributing towards business to minimise risk and uncertainty. | K4 |
| CO4 | To analyse the factors contributing towards business in order to minimise risk and uncertainty. | K5 |
| CO5 | To formulate the micro and macroeconomic techniques to enhance the international trade. | K6 |

| Course Code | UCC 2501 |
|---|---|
| **Course Title** | Advanced Financial Accounting |
| **Credits** | 04 |
| **Hours/Week** | 06 |
| **Category** | MC |
| **Semester** | II |
| **Regulation** | 2021 |

**Course Overview**

1. Introduces a wide range of advanced accounting concepts used by various businesses
2. Enable the students to gain knowledge about accounting for branches, departments, joint ventures, consignments and partnership firms
3. Describes the Hire-Purchase System and Instalment System of accounting
4. Provides an introduction to the application of computers in accounting
5. Describes the types of reports and the uses of accounting information for decision making

**Course Objectives**

1. Understand advanced financial accounting concepts in detail
2. Analyse various accounts prepared and their uses in departments and branches
3. Acquire knowledge in the accounting methods used by partnership firms
4. Apply computer skill in accounting processes
5. Evaluate reporting and its principles

| Prerequisites | Basic knowledge about Advanced Financial Accounting |
|---|---|

**SYLLABUS**

| UNIT | CONTENT | HOURS | COs | COGNITIVE LEVEL |
|---|---|---|---|---|
| I | Branch Accounts - Dependent Branches – Stock and Debtors System – Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded) – Departmental Accounting – Basis of Allocation of Expenses – Calculation of profit – Inter- Departmental Transfer at Cost or Selling Price | 6 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |
| II | Consignment Accounting – Difference between consignment and sale – Main terms of consignment trade – Accounting for consignment business – Joint Venture – Accounting system when a separate set of books is kept and when no separate set of books is kept. | 14 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |
| III | Hire Purchase System – Default and repossession – Hire Purchase Trading Account – Instalment System – Calculation of profit. | 20 | CO1 CO2 CO3 CO4 | K1,K2,K3 K4,K5,K6 |

| | | | CO5 | |
|---|---|---|---|---|
| IV | Partnership Accounts - Admission of a Partner – Retirement of a Partner and Death of a Partner - Dissolution of a partnership firm | 18 | CO1<br>CO2<br>CO3<br>CO4<br>CO5 | K1,K2,K3<br>K4,K5,K6 |
| V | Areas of application of computer in Accounting – Features, Advantages, Limitation and Feasibility of Computer Accounting – Reporting – Principles of reporting – Types of reports – Uses of Accounting information in managerial decision making | 20 | CO1<br>CO2<br>CO3<br>CO4<br>CO5 | K1,K2,K3<br>K4,K5,K6 |

**Course Outcomes**

Textbooks:
1. 1.Gupta, R.L & Gupta,V.K,AdvancedAccounting,SulthanChand&Sons,NewDelhi.
2. 2.Jain & Narang,Financial Accounting,KalyaniPublishers,NewDelhi.
3. 3.Reddy, T. S & Murthy, A.Financial Accounting,MarghamPublications, Chennai.
4. 4.Shukla & Grewal, Advanced Accounting.S. Chand & Co., NewDelhi.
5. 5.TulsianP.C.-FinancialAccounting.
6. 6.Parthasarathy, S.&Jaffarulla,A.Financial Accounting,KalyaniPublishers,NewDelhi

**Web Resources:**
1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.onlinelibrary.wiley.com

Upon Successful completion of this course the student will be able to:

| COs | Statements | Bloom's Level |
|---|---|---|
| CO1 | Critically evaluate the principles underlying the accounting of complex transactions relating to business combinations | K1, K2 |
| CO2 | Construct financial reporting standards to determine their structures and basis of conclusions | K1,K2 |
| CO3 | Recognize, measure and analyze the effects of financial instruments on the financial statements. | K2,K3 |
| OO4 | Analyze translation gains and losses | K3,K4 |
| CO5 | Construct balances in consolidated financial statements. | K2,K3,K4,K5 |

| Course Code | UCC2502 |
|---|---|
| Course Title | Excel Foundation And Lab |
| Credits | 05 |
| Hours/Week | 06 |
| Category | MC |
| Semester | II |
| Regulation | 2021 |

**Course Overview**

**This course**

1. Helps the students to learn the fundamentals of MS Excel right from the beginner level.
2. Gives foundational and practical knowledge about Excel.
3. Appreciates operations in excel and get hands-on experience.
4. Explains the process of creating tables and applying formatting.
5. Introduces MS Excel and helps students to appreciate its extensive use.

**Course Objectives**

**The Students will be able to -**

1. Learn to work with excel right from the beginning and understand its use.
2. Provide hands-on-experience to the students by way of practical knowledge.
3. Appreciate the need for preparing tables, templates and printing the work.
4. Realize the importance of Excel for performing analyses.
5. Understand the different Excel files and templates available.

| Prerequisites | Basic knowledge about MS Excel |
|---|---|

| SYLLABUS | | | | |
|---|---|---|---|---|
| UNIT | CONTENT | HOURS | COs | COGNITIVE LEVEL |
| I | Introducing Excel Workbooks and Worksheets, Moving Around a Worksheet, Ribbon tabs, Types of commands on the Ribbon, Using Shortcut Menus, Working with Dialogue Boxes, Task Panes, Getting started on your worksheet, Creating a chart, Printing your worksheet, Saving your worksheet, Exploring Data Types, Modifying Cell Contents, Deleting, Replacing, Editing of a cell. Some handy data entry techniques, Number Formatting. | 6 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |

| II | Worksheet Operations Moving and resizing windows, Switching among windows, Activating a worksheet, Adding, Deleting a worksheet, Changing a sheet tab color, Rearranging your worksheets, Hiding, un-hiding a worksheet, Worksheet View, Comparing sheets side by side, Selecting ranges, complete rows and columns, non-contiguous ranges, multi-sheet ranges, special types of cells. Copying or Moving Ranges. Paste Special dialogue box, Adding comments to cells. | 14 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |
|----|----|----|----|----|
| III | Tables and Formatting Creating a Table, Changing the Look of a Table, Navigating in a Table, Selecting parts of a Table, Adding, Deleting new rows or columns, Moving a Table, Working with the Total Row, Removing duplicate rows from a table. Sorting and filtering a table, Converting Table into Range. Formatting tools on the Home tab, Mini Toolbar, Fonts, Text Alignment, Wrapping text to fit a cell, Colors and Shading, Borders and Lines. Naming Styles. | 20 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |
| IV | Excel Files & Templates Creating a New Workbook, Filtering filenames, Saving and Auto Recovery, Password-Protecting a Workbook, Recovering unsaved work, Protect Workbook options, Checking Compatibility. Creating a Excel Templates, Modifying a template, Custom Excel Templates, Default Templates, Editing your Template, Resetting the default workbook, Saving your Custom Templates, Getting ideas for creating Templates. | 18 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |

| V | Printing Your Work<br>Normal, Page Layout, Page Break View, Choosing your printer, Specifying what you want to print, Changing Page Orientation, Specifying paper size, Adjusting page margins, Inserting a page break, Removing manual page breaks, Printing Row and Column Titles, Scaling printed output, Header or Footer Options, Preventing certain cells, Objects from being printed, Creating Custom Views of your Worksheet. Creating PDF files. | 20 | CO1<br>CO2<br>CO3<br>CO4<br>CO5 | K1,K2,K3<br>K4,K5,K6 |
|---|---|---|---|---|

**Textbooks:**
1. Excel 2013 Bible: John Walkenbach, Wiley.
2. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI
3. Excel Data Analysis - Modeling and Simulation: Hector Guerrero, Springer.
4. Excel Functions and Formulas: Bernd Held, BPB Publications.
5. Financial Analysis and Modeling using Excel and VBA: ChandanSengupta, Wiley

**Web Resources:**
1. https://www.guru99.com/introduction-to-microsoft-excel.html

## Course Outcomes
### Upon successful completion of the course the students will be able to

| COs | Statements | Bloom's Level |
|---|---|---|
| **CO1** | Indicate the names and functions of the Excel interface components. | K1, K2 |
| **CO2** | Enter and edit data, Format data and cells. | K1,K2 |
| **CO3** | Construct formulas, including the use of built-in functions, and relative and absolute references. | K2,K3 |
| **OO4** | Create and modify charts, Preview and print worksheets. | K3,K4 |
| **CO5** | Use the Excel online Help feature. | K2,K3,K4,K5 |

| Course Code | UCC – 2301 |
|---|---|
| Course Title | Indian Economy |
| Credits | 04 |
| Hours/Week | 06 |
| Category | MC |
| Semester | II |
| Regulation | 2021 |

**Course Overview**

**This course**

1. Provide an elementary introduction to India's Economic and Social development
2. Highlights the Impact of British Colonial rule on Indian development
3. Describes the Economic growth and development performance
4. Discusses Sectorial performance like Agriculture, Industry, Social sectors
5. Enumerates the Demography Development strategies

**Course Objectives**

**The students will be able to**

1. Develop ideas on the basic characteristics of Indian economy
2. Understand the importance, causes and impact of population growth
3. Grasp the importance of planning Commission of India
4. Economic reforms taken by the government of India

Understand agriculture as the foundation of economic growth and development

| Prerequisites | Basic knowledge about Indian Economy |
|---|---|

## SYLLABUS

| UNIT | CONTENT | HOURS | COs | COGNITIVE LEVEL |
|---|---|---|---|---|
| I | Indian Economy since Independence Evolution of the Indian Economy, Mixed Economy in India, Features of the Indian Economy; Poverty in India: Magnitude of Poverty in India, Measures to reduce poverty, Poverty and Five year Plans, Review of Poverty alleviation programmes, Market– orientation and the poor. | 6 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |
| II | The Agriculture in the National Economy Role of Agriculture in the Indian Economy, Agricultural Development in India, Factors affecting Agricultural Growth, New Agricultural Strategy and Post Green Revolution Developments, New Economic Policy and Agriculture, National Commissions on Farmers. Technological Developments in Indian Agriculture. Farm Size and Efficiency, Land Tenure and Land Reforms, Impact of Land Reforms. | 14 | CO1 CO2 CO3 CO4 CO5 | K1,K2,K3 K4,K5,K6 |

| III | Indian Industries and Development Industrial Development in India, Pattern of Industrialization, Industrial Policy in India, Industrial Licensing in India, Phases of Liberalization, Weaknesses of Industrial Policy, Large-scale industries and their problems with special reference to Cotton Textile, Jute, Iron and Steel, Sugar. | 20 | CO1,CO2,CO3 | K2,K3 |
|---|---|---|---|---|
| IV | Service Sector in Indian Economy Transport Development in India, Railways: Roadways, Waterways, Airways, Telecommunications, Banking, Insurance Energy Problems in India (Renewable and Non-Renewable). | 18 | CO1,CO2,CO3,CO4 | K3,K4 |
| V | Rural Development and Indian Economy Community Development Programmes (CDP); India's Mission; Co-operation and Rural Development; Panchayati Raj in India; Rural Non-farm Sector; Current strategies for improving Rural India. MGNREGA. | 20 | CO1,CO2,CO3,CO4,CO5 | K2,K3,K4,K5 |

**Textbooks:**
1. Jean DrezeAmartya Sen. (2013). An Uncertain Glory: India and its Contradictions, Princeton University Press.
2. Vaidyanathan, A. (1994). "Performance of Indian Agriculture since Independence" in KaushikBasu (ed.), Agrarian Questions Oxford University Press.
3. Rao V. M. (2001). "The Making of Agricultural Price Policy: A Review of the CACP reports", journal of Indian School of Political Economy vol. XIII, no. 1, Jan – March.
4. Robert Evenson, Carl Pray and Mark Rosegrant (1999). Agricultural Research and Productivity Growth in India (IFPRI Research Report 109).
5. Uma Kapila (Ed) (2002). "Indian Economy since Independence", Academic Foundation, New Delhi.

**Suggested Readings:**
1. Bhagwati. J (2000), India in Transition: Freeing the Economy, Clarendon Oxford, New Delh
2. DilipMookherjee, ed. (1995). Indian Industry, Oxford University Press, New Delhi.Dep Disinvestment. (2000). White Paper.
3. Centre for Monitoring Indian Economy –Recent Issues.
4. Sen Raj Kumar and Chatterjee, Biswajit (Ed). (2001). "Indian Economy: Agenda for the 21t century" Deep and Deep Publications, New Delhi.

**Web Resources:**
1. http://sae.sagepub.com/content/3/1/77/abstract

## Course Outcomes

Upon successful completion of the course the students will be able to:

| COs | Statements | Bloom's Level |
|-----|-----------|---------------|
| CO1 | Critically evaluate various concepts by the Economists | K1, K2 |
| CO2 | Identify the basic characteristics of the Indian Economy, and its potential on natural resources | K1,K2 |
| CO3 | Illustrate the difference between Economic growth and development | K2,K3 |
| OO4 | Describe the causes and impact of population growth and its impact | K3,K4 |
| CO5 | Demonstrate the growth in different sectors of the Indian Economy | K2,K3,K4,K5 |

# CL AND CO BASED CIA QUESTION PAPER FORMAT FOR
## UG THEORY COURCE MC, AR, AO, MS, ME, GL and NME* (excluding other language)

| SECTION | | MARKS | Q. NO | K1 | K2 | K3 | K4 | K5 | K6 |
|---|---|---|---|---|---|---|---|---|---|
| A | | Answer ALL (6 x 1 = 6) | 1 | + | | | | | |
| | | | 2 | + | | | | | |
| | | | 3 | + | | | | | |
| | | | 4 | | + | | | | |
| | | | 5 | | + | | | | |
| | | | 6 | | + | | | | |
| B | | Answer 1 out of 2 (1 x 6 = 6) | 7 | | | + | | | |
| | | | 8 | | | + | | | |
| C | | Answer 1 out of 2 (1 x 6 = 6) | 9 | | | | + | | |
| | | | 10 | | | | + | | |
| D* | | Answer 1 out of 2 (1 x 12 = 12) | 11 | | | | | + | |
| | | | 12 | | | | | | + |
| | | No. of CL based Questions with Max. marks | | 3(3) | 3 (3) | 1 (6) | 1 (6) | 1 (12) | 1 (12) |
| | | No. of CO based Questions with Max. marks | | CO 1 | | CO 2 | CO 3 | CO 4 | CO 5 |
| | | | | 6 (6) | | 1 (6) | 1 (6) | 1 (12) | 1 (12) |

**LOYOLA COLLEGE (AUTONOMOUS), CHENNAI 60034**
**Department of B. Com (Computer Applications)**
**FIRST CONTINUOUS ASSESSMENT TEST, November, 2021**
**UCC 1501 Financial Accounting (MC)**

I B. Com (CA):  Financial Accounting

Date: 08.11.2021

Max. Marks: 30

Time: 11.30 AM to 12.30 AM

| | SECTION A | | |
|---|---|---|---|
| Answer ALL the Questions in one or two sentences | | (6 x 1 = 6 Marks) | |
| 1. | Define 'Trial balance'. | K1 | CO1 |
| 2. | Recall the Objectives of Accounting. | K1 | CO1 |
| 3. | State the importance of 'Non-profit Organization'. | K1 | CO1 |
| 4. | Write the need for 'Rectification of errors'. | K2 | CO1 |
| 5. | Distinguish 'Single entry from Double entry'. | K2 | CO1 |
| 6. | Mention the purpose for preparing BRS | K2 | CO1 |
| | SECTION B | | |
| Answer any ONE of the following in 150 words | | (1 x 6 = 6 Marks) | |
| 7. | Classify "Errors" | K3 | CO2 |
| 8. | Illustrate the following transactions with Journal Entries<br>Jan 1 – Business started with Rs. 2,00,000 and cash deposited with Bank Rs. 1,50,000<br>Jan 1 – Cash withdrawn from the bank for personal use of the proprietor Rs. 6,250<br>Jan 3 – Paid wages to erect a Machine Rs. 1,000<br>Jan 4 – Received an order from Dayalan for supply of goods worth Rs. 4,000 | K3 | CO2 |
| | SECTION C | | |
| Answer any ONE of the following in 150 words | | (1 x 6 = 6 Marks) | |
| 9. | Analyse from the following balances of the books of Kamalnath prepare Trading & Profit & Loss account and Balance Sheet for the year ended 31-12-96 | K4 | CO3 |

| Debit Balances | Amount (Rs.) | Credit Balances | Amount (Rs.) |
|---|---|---|---|
| Cash at Bank | 2,610 | Creditors | 4,700 |
| Book debts | 11,070 | Discounts | 150 |
| Salaries | 4,950 | Creditors for expenses | 400 |
| Carriage inwards | 1,450 | Returns Outwards | 2,520 |
| Carriage outwards | 1,590 | Sales | 80,410 |
| Bad debts | 1,310 | Capital | 40,000 |
| Office expenses | 5.100 | | |
| Purchases | 67,350 | | |
| Returns inwards | 1,590 | | |
| Furniture and fixtures | 1,500 | | |
| Stock | 14,360 | | |

| | | | |
|---|---|---|---|
| | Insurance                 3,300<br>Depreciation on Property   1,200<br>Freehold Property     10,800<br>                    1,28,180<br>**Adjustments:**<br>    i.  Make a provision for doubtful debts at 5%<br>   ii.  Calculate discount on creditors at 2%<br>  iii.  Office expenses include stationery purchased at Rs. 800<br>  iv.  Carriage Inwards includes carriage paid on purchase of furniture Rs. 50<br>   v.  Outstanding salaries Rs. 150<br>  vi.  Prepaid Insurance Rs. 300<br> vii.  Stock on hand Rs. 10,700 (including stationery stock Rs. 200) | | | |
| 10. | Distinguish between the Single entry system and Double entry system | K4 | CO3 |

**SECTION D**

**Answer any ONE of the following in 100 words**          **(1 x 12 = 12 Marks)**

| | | | |
|---|---|---|---|
| 11. | Evaluate the following Particulars and prepare Receipts and Payments Account<br><br>                 **Particulars**        **Amount**<br>                                   **(Rs.)**<br>     Cash in hand               100<br>     Cash at Bank               500<br>     Subscription received    3,300<br>     Donation received        200<br>     Investment purchased   1,000<br>     Rent paid                400<br>     General Expenses        210<br>     Postage & Stationery     70<br>     Sundry Expenses         30<br>     Cash balance at close     20 | K5 | CO4 |
| 12. | Summarise the need for preparing the Bank Reconciliation Statement | K6 | CO5 |

# CL AND CO BASED END SEMESTER EXAMINATION QUESTION PAPER FORMAT FOR UG THEORY COURSES

## MC, AR, AO, MS, ME and GL

| SECTION | MARKS | Q. NO | K1 | K2 | K3 | K4 | K5 | K6 |
|---|---|---|---|---|---|---|---|---|
| A | (4 x 5 = 20) Answer ALL | 1 | + | | | | | |
| | | 2 | + | | | | | |
| | | 3 | | + | | | | |
| | | 4 | | + | | | | |
| B | (2 x 10 = 20) Answer 2 out of 4 | 5 | | | + | | | |
| | | 6 | | | + | | | |
| | | 7 | | | + | | | |
| | | 8 | | | + | | | |
| C | (2 x 10 = 20) Answer 2 out of 4 | 9 | | | | + | | |
| | | 10 | | | | + | | |
| | | 11 | | | | + | | |
| | | 12 | | | | + | | |
| D | (2 x 20 = 40) Answer 2 out of 4 | 13 | | | | | + | |
| | | 14 | | | | | + | |
| | | 15 | | | | | | + |
| | | 16 | | | | | | + |
| No. of CL based Questions with Max. marks | | | 2 (10) | 2 (10) | 2 (20) | 2 (20) | 2 (40) | 2 (40) |
| No. of CO based Questions with Max. marks | | | CO 1 | | CO 2 | CO 3 | CO 4 | CO 5 |
| | | | 4 (20) | | 2 (20) | 2 (20) | 2 (40) | 2 (40) |

# LOYOLA COLLEGE (AUTONOMOUS), CHENNAI 60034

## Department of B.Com (Computer Applications)

### END SEMESTER EXAMINATION, OCTOBER, 2021

### UCC 1501 Financial Accounting (MC)

### SECTION A

Answer ALL the Questions

| 1. | **Define the following** | **(5 x 1 = 5 Marks)** | | |
|---|---|---|---|---|
| a) | Insurance | | K1 | CO1 |
| b) | Depreciation | | K1 | CO1 |
| c) | Bank reconciliation Statement. | | K1 | CO1 |
| d) | Stock | | K1 | CO1 |
| e) | Investment. | | K1 | CO1 |
| 2. | **Fill in the blanks** | **(5 x 1 = 5Marks)** | | |
| a) | Journal is a book of _____entry. | | K1 | CO1 |
| b) | _____ is a second important stage in the accounting cycle | | K1 | CO1 |
| c) | Another term used for expense is _____. | | K1 | CO1 |
| d) | Owner's Equity + Outside liability = _____ | | K1 | CO1 |
| e) | Errors which neutralise each other are called_____ | | K1 | CO1 |
| 3. | **Match the following** | **(5 x 1 = 5Marks)** | | |
| a) | Salvage                              Personal Accounts | | K2 | CO1 |
| b) | Depreciation                         Fixed expenses | | K2 | CO1 |
| c) | Single entry                         Damaged stock | | K2 | CO1 |
| d) | Revenue                              Decline in the value of asset | | K2 | CO1 |
| e) | Standing Charges                     Receivables | | K2 | CO1 |
| 4. | **TRUE or FALSE** | **(5 x 1 =5Marks)** | | |
| a) | Fixed assets are always recorded in books of accounts at Market Value | | K2 | CO1 |
| b) | Bank overdraft is a current liability | | K2 | CO1 |
| c) | Liability is a financial obligation to others | | K2 | CO1 |
| d) | Single entry system is also called statement of affairs | | K2 | CO1 |
| e) | Only revenue items are disclosed in Income and expenditure account. | | K2 | CO1 |

### SECTION B

Answer any TWO of the following:          (2 x 10 = 20 Marks)

| 5. | Explain the difference between Single entry system and Double entry system. | K3 | CO2 |
|---|---|---|---|
| 6. | A machine is purchased for Rs. 51,200. Its life is expected to be 4years and the scrap value is expected to be Rs. 16,200. You are required to determine the rate of depreciation when diminishing balance method of depreciation is adopted. | K3 | CO2 |
| 7. | Following are the ledger balances of Sri Rao. You are asked to prepare trial balance as on 31.12.2000 | K3 | CO2 |

| Particulars | Rs. | Particulars | Rs. |
|---|---|---|---|
| Opening stock | 10,000 | Capital | 60,000 |

| | | | |
|---|---|---|---|
| Salaries | 5,000 | Creditors | 10,000 |
| Bills Payable | 5,000 | Loan from Krishna | 25,000 |
| Cash in hand | 12,000 | Discount allowed | 700 |
| Bank overdraft | 4,000 | Accrued interest payable | 5,000 |

| | | | | |
|---|---|---|---|---|
| 8. | Prepare receipt and payment A/C of a club for the year ended 31st Dec 1999 from the following particulars | | K3 | CO2 |

Opening cash balance 40,000

Subscription received for 1999 16,000

Previous year subscription received 1,600

Salaries paid 2,000

Payment for purchase of cricket bats 1,600

Paid miscellaneous expense 200

Receipt of entrance fee 8,000

Rent paid 1,200

Payment for stationery in cash 100

Payment for purchase of cricket bat 500

## SECTION C

**Answer any TWO of the following:** (2 x 10 = 20 Marks)

| | | | | |
|---|---|---|---|---|
| 9. | Prepare final Accounts for the following Transactions. | | K4 | CO3 |

Cash book analysis shows the following:

Interest charges 100

Personal withdrawals 2,000

Staff Salaries 8,500

Other business expenses 7,500

Payment to creditors 15,000

Balance at bank as on 31.3.94 425

Cash in hand as on 31.3.94 75

Received from Debtors 25,000

Cash Sales 15,000

Further details available are:

| | As on 31.3.93 | As on 31.3.94 |
|---|---|---|
| Stock on hand | 9,000 | 10,220 |
| Creditors | 8,000 | 5,500 |
| Debtors | 22,000 | 30,000 |
| Furniture | 1,000 | 1,000 |
| Office Premise | 15,000 | 15,000 |

Provide 5% Interest on X's Capital balance as on 1-4-93. Provide Rs. 1,500 for doubtful debts, 5% depreciation on all fixed assets. 5% group incentive commission to staff has to be provided for on net profit after meeting all expenses

| | | | |
|---|---|---|---|
| | and the commission. | | |
| 10. | Classify the different types of errors. | K4 | CO3 |
| 11. | Compare the Straight line method with Written down value method | K4 | CO3 |
| 12. | The Receipts and Payment A/c of Kandan Recreation club for the year ended 31st March 2002.<br>Receipts and Payments A/c | K4 | CO3 |

| Receipts | Rs. | Payments | Rs. |
|---|---|---|---|
| To Balance B/d | 7,000 | By Salaries | 28,000 |
| To Subscriptions:<br>2000 – 2001   5,000<br>2001 – 2002   20,000<br>2002 – 2003   4,000 | 29,000 | By General expenses | 6,000 |
| To Rent for use of Conference room | 14,000 | By Electricity | 4,000 |
| To Receipts from entertainment facilities | 28,000 | By Books purchased | 10,000 |
| To Sale of old magazines | 2,000 | By Periodicals purchased | 8,000 |
| | | By loan repaid | 20,000 |
| | | By balance c/d | 4,000 |
| | 80,000 | | 80,000 |

**Additional information:**

The club has 50 members, each paying Rs. 500 PA as subscription.

Subscriptions outstanding on 31-3-2002 Rs. 6,000

Salaries outstanding Rs.2,000. Salaries paid include Rs.6000 for 2000-01.

On 1-4-2001, the clubs properties were: Building Rs. 2,00,000, Furniture & fittings Rs. 20,000 and Books Rs.20,000

Provide 10% Depreciation on Buildings and Furniture

Prepare Income and Expenditure Account for the year ending 31-3-2002 and a Balance sheet on that date

**SECTION D**

**Answer any TWO of the following:**                               **(2 x 20 = 40 Marks)**

| 13. | Evaluate the following information provided by Aravind, and Prepare his Bank Reconciliation Statement as on 31st March 2018<br>Particulars                                                Amount<br>Bank overdraft as per Pass Book.                         16,500 | K5 | CO4 |
|---|---|---|---|

| | | | |
|---|---|---|---|
| | Cheques issued but not presented for payment         8,750<br>Cheques deposited with the bank but not collected     10,500<br>Cheques recorded in Cash Book but not sent to bank for collection  2,000<br>Payments received from customers directly by the bank     3,500<br>Bank charges debited in the Pass Book.          200<br>A bill for Rs.3000 (discounted with the bank for 2018 in February<br>Dishonored on 31ˢᵗ March, 2018 and noting charges paid by bank    100<br>Premium on life policy of Aravind paid by the bank on standing advice<br>1,980<br>Bank debited Car loan installment of Rs.15,700, including interest of<br>2,700   which is not recorded in Cash Book. | | |
| 14. | A second hand machine was purchased on 1/1/90 for Rs. 30,000 and repair charges amounted to Rs. 6,000. It was installed at a cost of Rs. 4,000. On 1ˢᵗ July 1991, another machine was purchased for Rs. 26,000. On 1ˢᵗ July 1992 the first machine was sold for Rs. 30,000. On the same day, one more machine was bought for Rs. 25,000. On 31/12/92, the machine bought on 1ˢᵗ July 1991 was sold for Rs. 23,000. Accounts are closed every year on 31ˢᵗ December. Depreciation is written off at 15% per annum. Prepare the Machinery a/c for 3 years ending 31/12/92. | K5 | CO4 |
| 15. | Explain the difference between Balance Sheet and Statement of affairs | K6 | CO5 |
| 16. | A fire occurred in the business premises of Raghavan on 19.7.89. From the following particulars ascertain the loss of stock and prepare a claim for insurance | K6 | CO5 |

| Particulars | Amount (Rs.) |
|---|---|
| Stock on 1.1.88 | 36,720 |
| Stock on 31.12.88 | 32,400 |
| Sales for 1988 | 2,16,000 |
| Purchases for 1988 | 1,46,400 |
| Purchases from 1.1.89 to 19.7.89 | 1,76,400 |
| Sales from 1.1.89 to 19.7.89 | 1,80,000 |

The stocks were always valued at 90% of cost. The stock saved from fire was worth Rs. 21,600. The amount of the policy was Rs. 75, 600. There was an average clause in the policy

**DISTRIBUTION OF CL AND CO BASED QUESTIONS AND MARKS FOR END OF SEMESTER QUESTION PAPER SETTING FOR UG COURSES (MC, AR, AO, MS, ME AND GL)**

**UNIT WISE DISTRIBUTION OF QUESTIONS AND MARKS**

| | SECTION A (1 Mark/Question) | | SECTION B (5 Marks/Question) | SECTION C (5 Marks/Question) | SECTION D (15 Marks/Question) | SECTION E (20 Marks/Question) |
|---|---|---|---|---|---|---|
| | K1 | K2 | K3 | K4 | K5 | K6 |
| UNIT I | 2 (1) | 2 (1) | 1 (5) | 1 (5) | - | 1 (20) |
| UNIT II | 2 (1) | 2 (1) | 1 (5) | 1 (5) | 1 (15) | |
| UNIT III | 2 (1) | 2 (1) | 1 (5) | 1 (5) | 1 (15) | |
| UNIT IV | 2 (1) | 2 (1) | 1 (5) | 1 (5) | 1 (15) | |
| UNIT V | 2 (1) | 2 (1) | 1 (5) | 1 (5) | 1 (15) | |
| Total No, of Question with Marks | 10 (10) | 10 (10) | 5 (25) | 5 (25) | 4 (60) | 1 (20) |