

VI SEMESTER

B.Com. (Hons.) COURSE STRUCTURE

With effect from 2017-18

Sem	Part	Paper Code	Subject	Hrs	Credits	IA	ES	Total	
VI	I	601	BUSINESS COMMUNICATION	6	4	25	75	100	
		602	COST ACCOUNTING	6	4	25	75	100	
		603	MANAGEMENT ACCOUNTING	6	4	25	75	100	
		604	e-Payments System	4	4	25	75	100	
			Practical's	2	2		50	50	
	II*	Elective – DSC 1F/Inter-disp	Cluster Elective I 1. Financial Markets, Institutions 2. Tally Practical's 3. Project Work#	5	4	25	75	100	
		Elective – DSC 2F/Inter-disp		4	4	25	75	100	
		Elective – DSC 3F/Inter-disp		2	2		50	50	
				5	4		100	100	
	II*	Elective – DSC 1F/Inter-disp	CLUSTER Elective - II 1. Financial Management 2. Tally Practical's 3. Project Work#	5	4	25	75	100	
		Elective – DSC 2F/Inter-disp		4	4	25	75	100	
				2	2		50	50	
		Elective – DSC 3F/Inter-disp		5	4		100	100	
					40	32	150	650	800

Note* opt one elective from the above electives and that should be relevant to the elective in the V semester i.e. if taken first elective in V semester in VI semester also should select first elective vice versa

Note:# Project work evaluated by the Commerce External Examiner

Tally practical's should be evaluated by the external examiner

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – VI – BUSINESS COMMUNICATION

Paper : 601

P.P.W. – 6

Marks = 75 TH. + 25 P=100

Unit – I : Concept and Objectives of Communication

Attributes of Communication – Process of Communication – Feedback

Objectives of upward communication – Information and Persuasion – Instruction and Order – Education and Training – Motivation – Raising Morale – Advice and Counselling – Warning – Appreciation.

Objectives of Downward Communication – Request – Application – Appeal – Demand – Representation – Complaint – Suggestion – Objectives of Horizontal Communication.

Unit – II : - Methods of Communication, Media and Modes

Verbal – oral – Written, Non-verbal – Body Language, Graphics.

Conventional modes – Mail – Courier – Telegraph – Telex – Electronic Communication – Telephone – Cellular phone – Fax – E-mail – Teleconferencing – Internet – Use of computers for communication.

Media of Mass Communication – Notice Board – Hoardings – Newspapers and Magazines – Film – Television.

Unit – III – Channels of Communication

External – Outward and Inward. Internal – Formal Channels – Vertical – Horizontal – Consensus – Informal Channel – Grapevine.

Unit – IV – Group Communication

Problems of Group Communication – Types of Meetings – Conference – Committees – Advantages and Disadvantages of a Meetings – Preparations for a Meeting – Conduct of a Meeting – Chairman's Functions – Participant's Responsibilities.

Unit – V : Interviews

Purpose of Interviews – Types of Interview – Promotion – Appraisal – Exit – Problem – Stress – Employment Interview – Technique of Interviewing – Candidate's Preparation – Interviewer's Role and Preparation.

REFERENCES:

- 1 Phillip G. Clampitt : Communicating for Managerial Effectiveness, SAGE Publications
2. Kitty O. Locker, Stephen Kyo Kaczmarek: Business Communication Building Critical Skills , Irwin/McGraw-Hill
- 3.M. K. Sehgal : Business communication,Excel Books India, 2008
4. John Thill, Courtland L. Bovee: Excellence In Business Communication (6th Edition Prentice Hall).
5. K.K . Shinha – Fundamentals of Business Communication, Taxmann publications.
6. Denish tourish : Key issues in Organizational communication.

B.Com (Hon's) DEGREE EXAMINATION
MODEL QUESTION PAPER
VI SEMESTER – W.E.F.2017-18
DSC 1: PAPER: BUSINESS COMMUNICATION

Time:3 Hours

Max. Marks: 75

Marks 5X3=15

SECTION-A

1. Answer any Five questions. Each question carries 3 marks.

- a. What is Business Communication
- b. What is a Circular
- c. Give the meaning of Non-Verbal Communication
- d. What is counselling
- e. What is Rumour
- f. What is Jargon
- g. What is Electronic Meeting
- h. What is Business Letter
- i. GRAPEVINE communication
- j. FEEDBACK

SECTION-B

Answer one question from each unit.

Each questions Carries 12 Marks

(5 X12 = 60 Marks)

Unit -I

2. .Process of Business Communication

OR

3. Explain the seven C's of communication.

UNIT -II

4.State and explain types of networks.

OR

5. Explain different methods of communication media's.

UNIT-III

6.Distinguish between media and channel.

OR

7.Explain the barriers to communication

UNIT- IV

8..Distinguish between committee and conference.

OR

9. State the advantages of teleconferencing.

UNIT -V

10. Discuss the different types of interview in an organisation.

OR

11. Discuss the interviewer role and preparation.

B.COM. (Hons.) DEGREE COURSE – III YEAR

DSC2: SEMESTER – VI – COST ACCOUNTING

Paper : 602

P.P.W. 6 Hours

Marks = 75 TH. + 25 Internal=100

UNIT – I

Introduction:

The link between financial management, financial accounting, cost accounting and management accounting. Cost Concepts & Classification – Cost – Costing – Cost Accountancy – Cost Centre and Cost Unit – Methods of costing, techniques of costing – Classification of Costs – Preparation of cost sheet - Elements of Costs.

Introduction: Definition, scope, objectives of Management Accounting. Management Accounting Vs. Financial Accounting and Cost Accounting – Role of Management Accountant. Installation of Management Accounting System (Theory Only)

Unit – II

Elements of Cost: Materials; Material control – selective control, the ABC technique – stock levels – stock turnover rates – purchasing materials, centralized and decentralized purchasing, purchase procedure – purchase price – stores routine, material codes – stores records, inventory systems, material losses – methods of pricing issues – FIFO, LIFO, Weighted average, base stock methods, choice of method (simple problems)

Unit – III

- a) Labour; Control of laboru costs – time keeping and time booking – idle time – labour turnover – wage payment – methods of remuneration – labour incentives schemes.
- b) Overheads: Allocation and apportionment of overheads – machine hour rate.

Unit – IV

Methods of Costing: Unit of Output costing – Process costing; features, treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products.

Unit – V

Marginal Costing and break even analysis. Concept of marginal costing – variable and absorption costing, benefits and limitations of cost, volume and profit analysis, HEP, margin of safety (including problems).

Suggested Reading (Costing)

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting.
2. M.N. Aurora – A test book of Cost Accounting.
3. S.P. Iyengar – Cost Accounting.
4. Nigam & Sharma – Cost Accounting Principles and Applications.
5. S.N .Maheswari – Principles of Management Accounting.
6. I.M .Pandey – Management Accounting.
7. Sharma & Shashi Gupta – Management Accounting.

Further reading

1. Roz A. Foulke – Practical Financial Statemetn Analysis, Tata Mc Graw Hill.

B.Com (Hon's) DEGREE EXAMINATION
MODEL QUESTION PAPER
VI SEMESTER
PAPER: COST ACCOUNTING

Time:3 Hours

Max. Marks: 75

SECTION-A

Answer any Five questions. Each question carries 3 marks.

Marks 5X3=15

1. Define management accounting
2. Cost centre
3. Maximum level of stock
4. Find B.E.P when fixed cost Rs.10,000 selling price Rs.10 variable cost Rs.6 per unit
5. Abnormal loss
6. B.E.P
7. Process account
8. Scrap
9. HEP
10. Margin of safety

SECTION -B

Answer one question from each unit .Each question carries 12 marks

(5x12=60)

UNIT-I

11. Define costing and how it differs with financial accounting

(OR)

12. Explain role of management accounting

UNIT-II

13. Explain the level setting

(OR)

14. From the following data prepare stores ledger under FIFO basis

Opening stock 10,000 units at Rs.10 per unit

7 Oct Purchased 4,000 [brushes@Rs.12.50](#) per each

14 Oct purchased 6,000 [brushes@Rs.15.00](#) each

16 Oct Issued 16,000 brushes

24 Oct 8,000 [brushes@Rs.16.50](#) each

28 Oct Issued 10,000 brushes

UNIT-III

15. Explain price rate systems

(OR)

16. In Chandra Mouli electronic Co. Ltd, there are 3 production departments and 2 service departments.

The cost details are as follows

Particulars	Production department			Service department	
	P1	P2	P3	S1	S2
Rent	20	40	15	15	10
Electricity	5	8	3	2	2
Insurance	8	16	6	6	4
Plant depreciation	100	150	100	30	20
Transport	5	5	5	10	15
Estimated working hours	10,000	25,000	18,000		

The expenses of service departments are apportioned as follows

	P1	P2	P3	S1	S2
S1	30%	40%	20%		
S2	10%	20%	50%	20%	

You are required to prepare a schedule of distribution of overheads and to calculate hourly rate in production department, adopting step ladder method

UNIT-IV

17. Explain the Tenders

(OR)

18. The product of company passes through three distinct processes to completion. They are known as A,B, and C .From past experience it is ascertained that loss is incurred in each process as:ProcessA-2%,Process B-5%,ProcessC-10%.

In each case the percentage of loss is computed on the number of units entering the process concerned.

The loss of each process possesses a scrap value. The loss of processes A and B is sold at Rs.5 per 100 units and that of process C at Rs.20 per 100 units

The output of each process passes immediately to next process and the finished units are passed from process C into stock

	Process A	process B	process C
Material consumed	6,000	4,000	2,000
Direct labour	8,000	6,000	3,000
Manufacturing expenses	1,000	1,000	1,500

20,000 units have been issued to process A at a cost of RS.10,000. The output of each process has been as under:

Process A 19,500 : Process B 18,800: Process C 16,00

There is no work in progress in any process.

Prepare process accounts. Calculations should be made to the nearest rupee.

UNIT-V

19. What is marginal costing? Explain advantages and limitations?

(OR)

20. Determine the amount of fixed expenses from the following particulars:

Sales-2,40,000 , Direct materialsRs.80,000 , Direct labour Rs. 50,000 ,Variable overheads Rs.20,000 , and Profit Rs. 50,000 .

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – VI – MANAGEMENT ACCOUNTING

Paper : 603

P.P.W. – 6 Hours

Marks = 75 TH. + 25 Inter=100

Unit – I

Financial Statement Analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems). Meaning, types, uses and limitations of financial statements –

Unit – II

Ratio Analysis : Meaning, Classification, importance and limitation so of ratios. Compounding and interpretation of accounting ratios. Liquidity, profitability, activity and solvency ratios (including problems).

Unit – III

Fund Flow and Cash Flow statements: Concepts of fund and fund flow – Preparation of fund flow statement. Uses and limitations of fund flow (including problems). Cash flow statements; Concepts of cash and cash flow – Preparation of cash flow statement as per Accounting Standard No. 3 – Uses and limitations of cash flow analysis.

Unit – IV

Responsibility Accounting: Introduction – Meaning and Objectives – Types of Responsibility Centres.

Unit – V

Decision Making - Short Run Decision Analysis – Make or Buy Decision – Lease or Buy Decision – Joint Output of Common Processing Operations – Shut down or continue decision.

Suggested Reading (Management Accounting)

1. S.N. Maheswari – Principles of Management Accounting. S. Chand & Co.
2. I.M Pandey – Management Accounting – Vikas Publishing House.
3. Sharma Shashi K. Gupta – Management Accounting Kalyani Publishers
4. H. Premraja, Srihamsarala – Management Accounting
5. S.P. Gupta – Management Accounting
6. N. Vinayakam – Tools and Techniques of Management Accounting.
7. Charles T. Horngren et.al – Introduction to Management Accounting.
8. Murthy & Guruswamy – Management Accounting, Tata Mc Graw Hill.
9. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
10. Bhattacharya – Management Accounting.

Further reading

1. Roz A. Foulke – Practical Financial Statement Analysis, Tata Mc Graw Hill.

S.V.UNIVERSITY, TIRUPATHI
MODEL QUESTION PAPER
PAPER –MANAGEMENT ACCOUNTING
III B.COM (Hon's) SEMESTER –VI

Time :3.00 Hours

Marks:75

SECTION-A

1. Answer any five questions from the following. Each question carries 3 marks

(5x3=15)

- a. Comparative statement
- b. Common size statement
- c. Trend analysis
- d. Liquidity
- e. Profitability
- f. Fund flow statement
- g. Responsibility accounting
- h. Make or buy decision
- i. Cash flow statement
- j. Shut down decision

SECTION –B

Answer one question from each unit .Each question carries 12 marks

(5x12=60)

UNIT-I

2. Explain the uses and limitations of financial statements

(or)

3. The following details are extracted from the records of rama co.Ltd. for the two years ending 31 december 2015,2016 which was as follows

	(Rs.000)	
	<u>2015</u>	<u>2016</u>
Sales	400	450
Sales return	25	30
Cost of goods sold	225	250
Selling expenses	40	45
Administrative expenses	35	36
Interest paid	13	15
Income Tax	35	40

UNIT-II

4.Explain the classifications of ratio analysis

(or)

5.The Balance Sheet of Maharani &co. For the year ending 31 december 2012 was as follows

Liabilities	Rs	Assets	Rs
Equity share capital(Rs.10 per share)	1,00,000	Good will	60,000
Reserve	20,000	Fixed asset@cost	1,40,000
P&L A/c	30,000	Stoch	30,000
Secured loans	80,000	Advance	10,000
Creditores	50,000	Cash in hand	30,000
provision for taxation	20,000	Cash at bank	30,000
	<hr/>		<hr/>
	3,00,000		3,00,000
	<hr/>		<hr/>

UNIT-III

6. Difference between funds flow and cash flow statements

(OR)

7.From the following balances extracted from the books of R.C.Company Ltd.AS ON 31 DECEMBER,2011 AND 2012,you ara required to prepare schedule of changes in working capital and funds flow statement

Liabilities	2011	2012	Assets	2011	2012
Share capital	1,00,000	1,10,000	Building	40,000	38,000
General reserve	14,000	18,000	Plant&Machinery	37,000	36,000
Creditors	16,000	13,000	Investment(L.T)	10,000	21,000
B/P	1,200	800	B/R	2,000	3,200
Provision for tax	16,000	18,000	Debtors	18,000	19,000
(Non-current liability)					
Provision for doubtful debts	400	600	Cash at bank	6,600	15,200
			Preliminary expenses	12,000	10,000

B.COM. (Hons.) DEGREE COURSE – III YEAR

DSC H 6.4 e-Payments System

Unit-I: e-Cash and Virtual Money: Electronic Data Interchange (EDI) - NEFT/RTGS/Electronic Payment modes - Foundations of e-Cash and Issues; Security, Anonymity, Untraceability, Virtual currencies, Bitcoin.

Unit-II: Automated Clearing and Settlement: Process of Real Time Gross Settlement System - Net Settlement -ATM Networks - Fedwire, CHIPS and SWIFT.

Unit-III: e-Payment Security and Digital Signature: Cryptographic Methods - Hash functions - Public/Private Key methods: RSA - Digital Signatures - Certification Process - Digital identity Documents and Remote Authentication.

Unit-IV: Mobile Payments: Wireless payments, Digital Wallets, Google Wallet – Obopay - Security Challenges.

Unit-V: Electronic Invoice and Payment System: Electronic Statement Delivery - EIPP providers - Biller service providers - Customer service providers - Reconciliation through Bank -Invoice Paper elimination - Scan-based trading (SBT).

References:

1. Domonique Rambure and Alec Nacamuli, “Payment Systems: From the Salt Mines to the Board Room”, Palgrave MacMillan.
2. Weidong Kou, “*Payment Technologies for E-Commerce*”. Springer, Germany.
3. Donal O’Mahony, Michael Peirce and Hitesh Tewari, “Electronic Payment Systems”, Artech House, Inc.
4. M. H. Sherif, *Protocols for Secure Electronic Commerce*, Boca Raton, Fla, CRC Press.

MODEL QUESTION PAPER

VI SEMESTER-B.COM (Hon's)
(CHOICE BASED CREDIT SYSTEM)

E –PAYMENT SYSTEM

Time: 3 Hrs

Max Marks: 75

SECTIONS –A

1. Answer any FIVE questions, each question carries 3 marks 5 X3=15
- a. Electronic Data Interchange (EDI)
 - b. Fed wire
 - c. E- Cash
 - d. Digital Signature
 - e. Online Payment
 - f. Payment Wallet
 - g. Electronic Statement Delivery
 - h. ATM

SECTION – B

Answer any ONE question from each unit.
Each question carries 12 marks

5X12 =60

Unit-1

2. Explain about E-Cash? What are the issues to arising in E-Cash system?

Or

3. Explain about different types of electronic payment modes?

Unit -2

4. Describe the process of real time gross settlement system?

Or

5. Write an essay on CHIPS and SWIFT?

Unit- 3

6. Explain the methods of cryptography?

Or

7. Explain the functions of digital signature?

Unit- 4

8. Write the importance of wireless payments system in nowadays?

Or

9. Explain digital wallets and its types?

Unit- 5

10. Describe the biller service providers?

Or

11. Explain about scan based trading?

Elective I

SEMESTER – VI –FINANCIAL MARKETS, INSTITUTIONS – ELECTIVE PAPER

Paper : 605

P.P.W. – 5 Hours

Marks = 75 TH. + 25 P=100

Unit – I

Financial System : Concept – Indian Financial System – Structure – Functions – Growth – Financial system and Economics Development – Financial Sector reforms.

Unit – II

Money Market : Money market Vs Capital market – Significance – Instruments – Components – Discount and finance house of india.

Unit – III

Capital Market : Government securities market – Primary market – Secondary market – Listing of securities – Trading and settlement.

Unit – IV

Regulatory Institutions: Reserve Bank of India – Organization and management – Functions – SEBI – Functions – Powers – Regulations.

Unit – V

Development Banks: IDBI – ICICI – IFCI – SFC's – Investment Institutions – LIC – UTI – Specialized Financial Institutions – EXIM Bank.

Reference Books

1. Khan, M.Y. Indian Financial System, Tata Mc Graw Hill, New Delhi.
2. Pathak B.V. Indian Financial System, Pearson Publications, New Delhi.
3. Gordon E., and Natarajan, K., Financial markets and Services, Himalaya Publications, Mumbai.
4. L.M. Bhole, Financial Institutions and Markets, Tata Mc Graw Hill, New Delhi.
5. Anthony Saunders, Marciamillon Cornett, Financial Markets and Institutions, A Modern Perspective, Tata Mc Graw Hill, New Delhi.
6. Gupta S.K. Agarwalin and Gupta N. Financial Institutions and Markets, Kalyani Publishers, New Delhi.
7. Vasantha Desai, Indian Financial System, Himalaya Publications, Mumbai.

B.Com (Hon's) DEGREE EXAMINATION

MODEL QUESTION PAPER

VI SEMESTER

PAPER: FINANCIAL MARKETS INSTITUTIONS

Time:3 Hours

Max. Marks: 75

SECTION-A

1. Answer any Five questions. Each question carries 3 marks.

Marks 5X3=15

- a. Financial System
- b. Money Market
- c. Capital Market
- d. Trading
- e. Settlement
- f. RBI
- g. ICICI
- h. LIC
- i. EXIM Bank
- j. Economics Development

SECTION-B

Answer one question from each unit.

Each questions Carries 12 Marks

(5 X12 = 60 Marks)

Unit -I

1. Explain the structure of Indian financial System

OR

2. Explain the Financial Sector Reforms

Unit -II

3. Explain the instruments of Indian Money Market

OR

4. Explain Discount & Finance House of India (DFHI)

Unit - III

5. Explain Secondary Market Reforms

OR

6. Functions & importance of Capital Market

Unit – IV

7. Explain the functions of SEBI

OR

8. Explain the function of RBI

Unit - V

9. Explain the State Finance Corporations (SFCS)

OR

10. Explain the Investment institutions.

B.COM. (Hons.) DEGREE COURSE – III YEAR

Elective 606 – Tally

Unit-I: Tally: Features of Tally accounting – Components of Gateway of Tally – Company creation – Creation of groups - Creation, display, and alteration of multiple and single ledgers – Various types of vouchers – Creation and alteration of vouchers – Configuration and print of financial statements and other reports, documents and vouchers.

Unit II: Tally Inventory - Configuration – Creation, display, and alteration of inventory masters – Recording various inventory vouchers – Display and print of inventory reports – Lab exercises.

Unit-III: GST: Enabling Tally for GST – Features and Classification of GST – Exemptions from GST – Exports and imports – Inter-state purchases and sales (IGST) – Lab exercises.

Unit-IV: TDS: Creation of ledgers and vouchers – Advance and balance payments of Tax – Generation of TDS reports – Enabling Service tax - Creation of ledgers and recording of vouchers – Lab exercises.

Unit-V: Payroll: Payroll features - Enabling payroll – Creation of Pay head ledgers – Creation of employee masters and pay roll voucher and attendance voucher – Display and print of various payroll reports - Lab exercises.

REFERENCE BOOKS: 1. Nadhani, A.K. and Nadhani, K.K. Implementing Tally 7.2 BPB Publication, New Delhi.

2. Kiran Kumar, K.Tally 9, Laasya Publishers, Hyderabad

3. Fire wall media, Tally 9.

4. Vishnu Priya Singh, tally 9, Computech Publications Ltd, New Delhi.

5. Sharma, KVS, Statistics mode simple, do it yourself and PC, Prentice Hall of India Pvt. Ltd., New Delhi

6. Goods and Services Tax, Himalaya Publishing House

Model Question paper
Third Year B.com - VI semester
TALLY

Time: 3hrs

Max Marks: 75

- I. Answer any **five** question from the following : 5X3=15
- | | |
|-----------------------------|-----------------------------------|
| a) Accruals | b) Accrual Accounting |
| c) Audit Trail | d) what is meant by balance sheet |
| e) Double-Entry Bookkeeping | f) explain the Payroll |
| g) COMPANY CREATION | h) voucher entry |

- II. Answer any **one** question for the **each unit** from the following: 5X12=60

UNIT-I

1. Explain the company creation process in tally software? And write a note on company alteration and deletion in tally?

(OR)

2. Explain the single and multiple Group creation process in tally software? How to create sub Groups?

UNIT-II

3. Explain the inventory voucher creation and alteration process of inventory masters?

(OR)

4. Explain the Display and print of inventory reporting process?

(OR)

UNIT-III

5. Write the GST Ledger creation process in tally?

(OR)

6. Write the Features and Classification of GST in tally? Explain the Exemptions of GST?

UNIT-IV

7. Explain the TDS ledger and voucher creation process in tally?

(OR)

8. How to generate TDS reports in tally? And Explain enabling process of serves tax in tally?

UNIT-V

9. Write the Payroll features? And Creation of Pay head ledgers?

(OR)

10. Write the employee masters and payroll vouchers in tally?

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – VI – PROJECT WORK

Paper : 607

Marks: Project work–70+Viva-voce-30 marks

Objectives

1. To impart skills among the students to write a report of their choice in a given area / field.
2. To enable the students to develop necessary insights into the practical field by making use of functional knowledge of different areas attained in the previous years.

Internship

During the summer vacation, at the end of the second year, students have to undergo an internship for one month with companies and other Business organizations (including Chartered Accounting Firm).

The student should submit a brief report not exceeding 10 pages on learnings of internship and a certificate from the organization, along with the project work.

Project Work Guidelines

The students have to submit a Project report on a selected topic of their choice, selecting from the broad areas of their curriculum, guided by a Faculty member.

The students are expected to prepare a project report on a selected topic that should comprise of 50 to 80 pages. The project report is to be valued by the External Examiners suggested by the Board of Studies in Commerce. The project report is to be submitted at the college by 31st March of the year.

Cluster Elective II

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – VI – FINANCIAL MANAGEMENT – II

Paper : 605

P.P.W. – 6 Hours

Marks = 75 TH. + 25 P=100

Unit – I

Investment – Types of Investment – Factors for Investment – Process of Investment – Investment Vs Speculation – Investment Vs Gambling –

Lab Work: Calculation of Return – Average Return – Single Period Return – Multi period Return – Holding Period Return

Unit – II

Types of Risk (Systematic and Unsystematic) – Calculation of Risk and Return of Single Asset – Ex ante and Ex post.

Unit- III

Fundamental Analysis – Economy – Industry and Company Analysis – Technical Analysis – Relative Strength Index (RSI) – Moving Averages – Charts and Bars – Differences Between Fundamental analysis and Technical Analysis

Unit – IV

Portfolio Management – Meaning – Construction – Return of Portfolio – Risk of Portfolio – Markowitz Model.

Unit – V

Receivable Management – Credit Policy – Nature and Goals – Optimum Credit Policy – Monitoring Receivables (Theory Only). – Cash Management – Motives for holding Cash – Cash Planning – Cash Budget (Including problems).

Dividend Decision – Dividend theories – Walter Model, Gordon Model, M.M. Hypothesis.

Suggested Reading.

1. Van Horne J.C. – Financial Management and Policy
2. Maheshwari S.N. – Element of Financial Management
3. Khan & Jain – Financial Management
4. Pandey I.M. – Financial Management
5. Chandra Prasanna – Financial Management
6. Sharma and Shashi K. Gupta – Financial Management
7. Security Analysis and Portfolio Management - Punithavathy Pandian
8. Investment Analysis and Portfolio Management – Prasanna Chadnra
9. Investment Management – Preethi Singh
10. Investment Management – SAPM – S. Chand
11. Investment Analysis and Management – Charles P Jones
12. Security Analysis and Portfolio Management – Donald E Fisher and Ronald J Jordan.

B.COM. (Hons.) DEGREE COURSE – III YEAR

ELECTIVE 606 – TALLY

Unit-I: Tally: Features of Tally accounting – Components of Gateway of Tally – Company creation – Creation of groups - Creation, display, and alteration of multiple and single ledgers – Various types of vouchers – Creation and alteration of vouchers – Configuration and print of financial statements and other reports, documents and vouchers.

Unit II: Tally Inventory - Configuration – Creation, display, and alteration of inventory masters – Recording various inventory vouchers – Display and print of inventory reports – Lab exercises.

Unit-III: GST: Enabling Tally for GST – Features and Classification of GST – Exemptions from GST – Exports and imports – Inter-state purchases and sales (IGST) – Lab exercises.

Unit-IV: TDS: Creation of ledgers and vouchers – Advance and balance payments of Tax – Generation of TDS reports – Enabling Service tax - Creation of ledgers and recording of vouchers – Lab exercises.

Unit-V: Payroll: Payroll features - Enabling payroll – Creation of Pay head ledgers – Creation of employee masters and pay roll voucher and attendance voucher – Display and print of various payroll reports - Lab exercises.

REFERENCE BOOKS: 1. Nadhani, A.K. and Nadhani, K.K. Implementing Tally 7.2 BPB Publication, New Delhi.

2. Kiran Kumar, K.Tally 9, Laasya Publishers, Hyderabad

3. Fire wall media, Tally 9.

4. Vishnu Priya Singh, tally 9, Computech Publications Ltd, New Delhi.

5. Sharma, KVS, Statistics mode simple, do it yourself and PC, Prentice Hall of India Pvt. Ltd., New Delhi

6. Goods and Services Tax, Himalaya Publishing House

Model Question paper
Third Year B.com - VI semester
TALLY

Time: 3hrs

Max Marks: 75

-
- I. Answer any **five** question from the following : 5X3=15
- | | |
|-----------------------------|-----------------------------------|
| a) Accruals | b) Accrual Accounting |
| c) Audit Trail | d) what is meant by balance sheet |
| e) Double-Entry Bookkeeping | f) explain the Payroll |
| g) COMPANY CREATION | h) voucher entry |
- II. Answer any **one** question for the **each unit** from the following: 5X12=60
- UNIT-I
1. Explain the company creation process in tally software? And write a note on company alteration and deletion in tally?
- (OR)
2. Explain the single and multiple Group creation process in tally software? How to create sub Groups?
- UNIT-II
3. Explain the inventory voucher creation and alteration process of inventory masters?
- (OR)
4. Explain the Display and print of inventory reporting process?
- (OR)
- UNIT-III
5. Write the GST Ledger creation process in tally?
- (OR)
6. Write the Features and Classification of GST in tally? Explain the Exemptions of GST?
- UNIT-IV
7. Explain the TDS ledger and voucher creation process in tally?
- (OR)
8. How to generate TDS reports in tally? And Explain enabling process of serves tax in tally?
- UNIT-V
9. Write the Payroll features? And Creation of Pay head ledgers?
- (OR)
10. Write the employee masters and payroll vouchers in tally?

B.COM. (Hons.) DEGREE COURSE – III YEAR

SEMESTER – VI – PROJECT WORK

Paper : 607

Marks: Project work–70+Viva-voce-30 marks

Objectives

1. To impart skills among the students to write a report of their choice in a given area / field.
2. To enable the students to develop necessary insights into the practical field by making use of functional knowledge of different areas attained in the previous years.

Internship

During the summer vacation, at the end of the second year, students have to undergo an internship for one month with companies and other Business organizations (including Chartered Accounting Firm).

The student should submit a brief report not exceeding 10 pages on learnings of internship and a certificate from the organization, along with the project work.

Project Work Guidelines

The students have to submit a Project report on a selected topic of their choice, selecting from the broad areas of their curriculum, guided by a Faculty member.

The students are expected to prepare a project report on a selected topic that should comprise of 50 to 80 pages. The project report is to be valued by the External Examiners suggested by the Board of Studies in Commerce. The project report is to be submitted at the college by 31st March of the year.