SRI VENKATESWARA UNIVERSITY : TIRUPATI

B.COM (ASM) – **SEMESTER V**

Sl. No.	Course	Name of the Subject	Total Marks	Mid. Sem. Exam.	Sem. End Exam	Teaching Hours	Credits
1	DSC 1 E	5.1 Cost Accounting	100	25	75	5	4
2	DSC 2 E	5.2 Goods and Services Tax – Fundamentals	100	25	75	5	4
3	DSC 3 E	5.3 Advanced Corporate Accounting	100	25	75	5	4
5	Elective – DSC 1F/Inter-disp.	**1. Advertising & Sales Promotion** 5.4 Advertising & Media Planning	100	25	75	5	4
6	Elective – DSC 2F/Inter-disp.	5.5 Brand Management 5.6 Project Management	100 100	25 25	75 75	5 5	4 4
TOTAL			**600**	**150**	**450**	**30**	**24**

DSC - 1E 5.1 COST ACCOUNTING

Unit-I: Introduction: Classification of Cost – Meaning of Cost, Costing, Cost Accounting and Cost Accountancy - Distinguish between Financial Accounting and Cost Accounting – Cost centre and cost unit - Preparation of Cost Sheet (including problems).

Unit-II: Elements of Cost: Materials: Material control - Methods of pricing issues – FIFO, LIFO, Weighted average, Simple average only (including problems)

Unit-III: Labour Cost : Labour: Control of labor costs - Methods of remuneration – labour incentives schemes – Time Rate Method, Piece Rate Method, Halsey Method, Rowan Method only (including problems).

Unit-IV: Contract Costing : Characteristic features of Contract costing – Preparation of Contract Accounts on incomplete contracts – Preparation of Contract account and Contractee Account (including problems)

Unit V : Costing Techniques – Marginal Costing)– BEP, P/V Ratio, Margin of Safety (including problems)

REFERENCES:

1. T.S. Reddy and Y. Hariprasad Reddy- Cost Accounting, Margham Publications, Chennai
2. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
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.

Sri Venkateswara University
Model Question Paper
III B.Com
Semester – V, November, 2017
DSC 1E 5.1 – Cost Accounting

Time: 3 Hours Max. Marks: 75

Section A

Answer any **Five** of the following Questions

(5 x 3= 15 Marks)

1. (a) Classification of Cost
(b) Cost Centre
(c) Material Control
(d) LIFO
(e) Idle Time
(f) Labour Turnover
(g) Profit on incomplete contracts
(h) Work in Progress in contract accounts
(i) Marginal Cost
(j) Margin of Safety

Section - B

Answer any ONE Question from each unit.

(5 ×12 =60 Marks)

UNIT – I

2. During the year 2014, Raghava producers produced 50,000 units of a product. The following are the expenses:

	Rs.
Stock of raw materials on 1.1.2014	10,000
Stock of raw materials on 31.12.2014	20,000
Purchases	1,60,000
Direct wages	75,000
Factory expenses	25,000
Office expenses	37,500
Selling expenses	25,000
Selling Price for the sold 44,000 units	Rs.10

You are required to prepare a Cost sheet showing cost and profit per unit with total cost at each stage.

3. Anjaneya manufacturers furnishes the following data relating to the manufacture of itsproduct

During the month of April 2015:

Raw materials consumed	-	Rs. 55,000
Direct labour charges	-	Rs. 90,000
Machine hours worked	-	900
Machine hour rate	-	Rs. 25
Administrative overheads	-	20% on works cost
Selling overheads	-	Re. 12. per unit
Units produced	-	4260
Units sold	-	4,000 at Rs. 62 per unit

Find a) The cost per unit b) Profit for the period.

UNIT – II

4. From the following details prepare stores ledger using LIFO & Simple Average Method

Purchases : April 2015	**Issued for Production : April 2015**
2nd 5000 units at Rs. 120	6th 4000 units
4th 2500 units at Rs. 130	10th 1200 units
9th 4000 units at Rs. 136	11th 600 units
13th 3600 units at Rs. 132	15th 1000 units
	18th 2400 units & there is a shortage of 10 units Identified.

5. The Sri Rama Oil Company, a well known distributor of fuel oil closes its accounts at the end of each month.

The following information is available for the month of June, 2014:

	Rs.
Sales	4,00,000
Factory overheads	32,000
Administrative Expenses	35,000
Direct Labour	44,000
Inventory, June 1	
50 tons @ Rs.500 per ton	25,000
Purchases (including carriage inward):	
June, 10, 150 tons @ Rs.800 per ton	1,20,000
June, 20, 150 tons @ Rs.900 per ton	1,35,000
Inventory, June 30, 100 tons.	
Selling expenses (per ton of sold)	100

i) Inventory valuation on June 30. ii) Amount of cost of goods sold for June.
iii) Compute Profit or loss for June.2014 following the issue of materials on LIFO Method.

UNIT – III

6. During first week of April 2016 the workman Mr. Kalyanaram manufactured 300 articles. He receives wages for a guaranteed 48 hours week at the rate of Rs. 60 per hour. The estimated time to produce one article is 10 minutes and under incentive scheme the time allowed is increased by 40%. Calculate his gross wages according to:

a) Piece work with a guaranteed weekly wage.
b) Rowan premium bonus c) Halsey premium bonus 50% to workman.

7. Calculate the earnings of workers A and B under Straight Piece-rate system and time rate from the following particulars:-

Normal rate per hour = Rs. 58
Standard time per unit = 20 seconds

Worker A produces 1,300 units per day and worker B produces 1,500 units per day (8 hours per day)

UNIT – IV

8. Sriramachandra contractors, having undertaken a building construction work at a contract price Rs. 12,00,000 and started the execution of work on 1st April, 2012. The following details are given below.

	Rs.
Materials issued	24,000
Materials purchased	2,42,000
Wages at the site	1,54,000
Plant	2,20,000
Indirect Expenses	56,000
Material returned to store	12,000
Material lost by fire	4,400
Material at the site on 31st March 2013	42,000
Plant at site on 31st March 2013	1,98,000

Cash received for Rs.3,60,000 against the 80% work certified. The work certified but not certified amounted to Rs. 22,000. Prepare Contract Account and calculate the profit to be transferred to Profit and loss account.

9. The following is Trial Balance of Seetharam contractors engaged a contract No. 62 for the year ended with 31st March 2014

Particulars	Debit (Rs.)	Credit (Rs.)
Contractee Account (Cash Received)		4,00,000
Land & Buildings	1,60,000	
Creditors		92,000
Bank Balance	1,35,000	
Capital Account		5,00,000
<u>Expenses to contract Work</u>		
Materials	2,50,000	
Wages	1,40,000	
Expenses	57,000	
Plant	2,50,000	
Total	9,92,000	9,92,000

The work of No.62 was commenced on 1st April 2013. Material issued to the work during the year is for Rs. 2,22,000. Out of this cost of material Rs.6,000 was destroyed by fire. Cash received is 80% of the work certified. Uncertified work is worth Rs.16,000. Material at site on 31st March 2014 is Rs. 12,000. Plant is used for this work only. It is to be depreciated at 10%. Prepare Contract No.62 account and the Balance Sheet as on 31.03.2014.

UNIT – V

10. Given:

Sales 10,000 units
Variable Cost Rs.1,00,000
Sales value Rs. 2,00,000
Fixed cost Rs.40,000

You are required to find out (a) Break even volume (b) Break even sales units (c) P/V Ratio and (d) Margin of Safety

11. From the following calculate (a) P/V Ration (b) BEP (c) Margin of Safety (d) Variable Cost in both years.

Year	Sales (Rs.)	Profit (Rs.)
2016	1,50,000	20,000
2017	1,70,000	25,000

DSC: 2E: 5.2 - GOODS &SERVICE TAX FUNDAMENTALS

Unit I: Introduction: Overview of GST - Concepts – Limitations of VAT – Justification of GST Need for Tax Reforms - Advantages at the Central Level and State Level on introduction of GST

Unit II: GST:Principles – Models of GST: Austrlian, Candian, Kelkar-Shah – BagchiPoddar – Comprehensive structure of GST model in India: Single, Dual GST– Transactions covered under GST.

Unit-III:Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol – Tax on Petroleum products - Tax on Tobacco products - Taxation of Services

Unit-IV: Inter-State Goods and Services Tax: Major advantages of IGST Model – Interstate Goods and Service Tax: Transactions within a State under GST – Interstate Transactions under GST - Illustrations.

Unit-V: Time of Supply of Goods & Services: Value of Supply - Input Tax Credit – Distribution of Credit -Matching of Input Tax Credit - Availability of credit in special circumstances- Cross utilization of ITC between the Central GST and the State GST.

REFERENCES:

1. Goods and Services Tax in India – Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12thApril, 2017.

Sri Venkateswara University
Model Question Paper
III B.Com
Semester – V, November, 2017

<u>DSC 2E 5.2 – Goods & Services Tax – Fundamentals.</u>

Time: 3 Hours Max. Marks: 75

Section A

Answer any **Five** of the following Questions

(5 x 3= 15 Marks)

Q 1.a) What is GST b) write any 3 limitations of VAT c) Dual GST
d) Subsumed under GST e) Interstate Transaction f) Input ta Credit
g) State GST h) Service tax

UNIT I

Q.2. Write advantages of Goods and Services Tax

OR

Q.3. What are the concepts of GST ? Give justification on imposing GST in India ?

UNIT II

Q.4. What is the comprehensive structure of GST in India ?

OR

Q.5. Give the brief note on Principles of GST.

UNIT III

Q.6 How do the levy of GST procedure on petroleum products and tobacco ?

OR

Q.7 Explain the taxes and duties outside the purview of GST

UNIT IV

Q.8. What are the advantages of IGST ?

OR

Q.9. Illustrate the Inter State transactions under GST

UNIT V

Q.10. What is Time supply of goods and services

OR

Q.11. What is input tax credit and explain it with suitable examples

DSC: 3E: 5.3 - ADVANCED CORPORATE ACCOUNTING

Unit I : Accounting standards – Importance of accounting standards in the procedure of accounting – List of Indian accounting standards – objectives of accounting standards Board and scope of accounting standards. – Accounting Standard 1:Disclosure of Accounting policies Accounting Standard 9: Revenue Recognition – Accounting standard 10 : Fixed assets (Theory only)

Unit II – Amalgamation : meaning – calculation of purchase consideration – Methods – Accounting procedure in preparation of journal entries and Balance sheet (simple problems only)

Unit III – Internal Reconstruction - Necessity of internal Reconstruction – Importance – Procedure for reducing share capital – Journal entries and preparation of Revised Balance sheet.

Unit IV : Liquidation : Meaning and modes of Liquidation in corporate accounts – Voluntary Liquidation – Procedure for preparation of Liquidator's statement of account – calculation of liquidator's remuneration (Simple problems)

Unit V : Holding companies : Definition of Holding Company and subsidiary company – Preparation of consolidated Balance Sheet of Holding company having ONE subsidiary company only - with common transactions, Minorities Interest, Capital Reserve, Revenue Profits Prior and post acquisition of shares by holding companies (Simple Problems)

REFERENCES:

1. Advanced accounting – SP Jaian & K.L. Narang
2. Corporate accountancy – S.N. Maheshwari
3. Advanced accounting Vol.1 hanif & mukherjee – MC Grawhill
4. Advanced accounting Vol.2 hanif & mukherjee – MC Grawhill
5. Advanced accounting - T.S.Reddy & A. Murthy – Margam publications Chennai.

Sri Venkateswara University
Model Question Paper
III B.Com
Semester – V, November, 2017
DSC 2E 5.3 – Advanced Corporate Accounting.

Time: 3 Hours Max. Marks: 75

Section A

Answer any **Five** of the following Questions

(5 x 3= 15 Marks)

Section-A

1 Answer any five of the following questions.

a) Define Accounting standards
b) Going concern concept
c) What do you mean by Amalgamation
d) Purchase consideration
e) Internal Reconstruction
f) Liquidators Remuneration
g) Subsidiary company
h) Minority share holders Interest

Section-B

2 Answer one questions from each unit.

Unit-1

2) Explain the importance / Objective of accounting standards? Name any 5 Accounting Standards?

(Or)

3) What is meant by Accounting concepts and conventions ? Explain any 5 concepts.

Unit-II

4) Godavari Ltd.. and Krishna Ltd. decided to Amalgamate and A new company is formed in the name of Go-Krishna Ltd. The new company is to take over both companies on 31-3-2017.

The balance sheet of both companies as follows.

Liability	Godavari Ltd. Rs.	Krishna Ltd. Rs.	Assets	Godavari Ltd. Rs.	Krishna Ltd. Rs
Share capital Rs.10 fully paid	5,00,000	3,00,000	Goodwill	1,00,000	80,000
Reserve funds	2,00,000	1,50,000	Land & Buildng	2,50,000	1,90,000
Profit & Loss a/c	30,000	50,000	Plant & Machinery	2,00,000	2,55,000
div. Equalisation funds	-	1,00,000	Patents &Trade Marks	-	52,500
				2,00,000	1,50,000
Workman's	20,000	-	Stock	1,00,000	50,000

compensation fund Bank overdraft Sundry Creditors Bills Payable	- 1,00,000 50,000	50,000 1,20,000 30,000	Sundry Debtors Bills Receivable Cash at bank	- 50,000	20,000 2,500
	9,00,000	8,00,000		9,00,000	8,00,000

Show how the amount payable to each company is arrived at and prepare the amalgamated Balance sheet of Godavari, Krishna Ltd.. Assuming amalgamation is done in the nature of purchase.

(Or)

5) Following is the Balance sheet of Mr. Venkatesh Ltd. as on 31 March 2017

Liabilities	Rs	Assets	Rs
Capital	42,500	Freehold Premises	25,000
Bank Loan	20,000	Furniture	3,500
Bills Payable	6,700	Motor van	12,800
Creditors	10,800	Stock	13,200
		Bills receivable	5,400
		Debtors	18,700
		cash	1,400
	80,000		80,000

On the above date the entire business was taken over by Deva Dhana Ltd.. The purchase consideration was paid as under.

1) 3,000 fully paid Rs.10 shares
2) The balance in cash

While recording the assets, the company valued the premises and stock at 10% and 20% above their book value respectively. Find out purchase consideration and pass necessary entries in the books of the Ding Dong Bell Ltd.. And show its Balance sheet after takeover of the business.

Unit-III

6) The following is the Balance sheet of Vikaash Ltd.. as at 31st March 2014.

Liabilities	Rs	Assets	Rs
Share Capital 20,000 Equity shares of rs.10 each, fully paid up 10% Non-cumulative	 2,00,000	Buildings Machinery Patents Inventories	2,00,000 1,30,000 40,000 80,000

preference shares of		Debtors	55,000
Rs.100 each fully paid up		Preliminary expenses	10,000
8% Debentures		Profit and loss account	
trade creditors	50,000		1,85,000
Creditors for Expenses	1,00,000		
	3,30,000		
	20,000		
	7,00,000		7,00,000

With a view to reconstruct the company, it is proposed.

a) To reduce (i) Equity shares by Rs.9 each.(ii) 10% Preference shares by Rs.40 each.(iii) 8% Debentures by 10%,(iv) Trade Creditor's claims by one- third ,(v) Machinery to Rs.70,000 and (vi) Inventories by Rs. 10,000,
b) To provide Rs. 15,000 for bad debts
c) To write off all the intangible assets; and
d) To raise the rate of preference dividend to 13 % and the rate of debenture interest to 13.5%.
   Assuming that the aforesaid proposals are duly approved and sanctioned, pass the journal entries to give effect to the above, and show the company's post reconstruction Balance sheet.

(Or)

7) The summarized Balance sheet of Anjana Company as at 31-3-2017 was as follows:

Liabilities	Rs	Assets	Rs
Authorized and issued capital:		Goodwill	2,00,000
20000 Equity shares of Rs. 10		Patents and Trade marks	1,00,000
each fully paid	20,00,000	Land and Buildings	15,00,000
10,000 6% cumulative		Plant and Machinery	10,00,000
Pref.shares of Rs. 100 each fully		Stocks (Investment)	4,00,000
paid	10,00,000	Sundry debtors	3,00,000
Bank overdraft	7,00,000	Issue and Preliminary	
Sundry creditors	5,00,000	expenses	1,00,000
(note : The cumulative		Profit and Loss a/c	6,00,000
Preference Dividend is three			
years in arrear)			
	42,00,000		42,00,000

A scheme for the reduction of capital was approved on the following terms:

(i) The preference shareholders agree that their shares be reduced to a fully paid value of Rs. 50 each and to accept equity shares of Rs.5 each fully paid in lieu of the dividends arrears.

(ii) The Equity shareholders agree that their shares be reduced to a fully paid value of Rs.5 each.

(iii) The authorized capital of the company is to remain at 30,00,000 divided into 4,00,000 Equity shares of Rs.5 each and 20,000.6% Cumulative preference shares of Rs.50 each.

(iv) All the intangible assets are to be eliminated and bad debts of Rs..50,000 and obsolete shares of Rs.80,000 are to be written off.

Give journal entries necessary to record the reduction of capital and draw up a new Balance sheet after the scheme has been carried through.

UNIT-IV

8) Trimoorthy Co. Ltd. was placed in voluntary liquidation on 31st December 2016. When its balance sheet was as follows.

Liabilities	Rs	Assets	Rs.
Issued share Capital: 50.000 Equity shares of Rs.10 each fully Paid less calls in arrear amounting to Rs. 25,000	4,75,000	Freehold factory Plant and Machinery Motor Vehicles Stock Debtors Profit & Loss Account	5,80,000 2,89,000 57,500 1,86,000 74,000 2,14,000
6,000 5% cumulative preference shares ofRs.100 each fully paid	6,00,000		
Share premium account 5% Debenture account Interest on Debentures Bank Overdraft Creditors	50,000 1,00,000 2,500 58,000 1,15,000		
	14,00,500		14,00,500

The Preference dividends are in arrears from 2013 onwards.

The company's articles provide that on liquidation, out of the surplus assets remaining after payment of liquidation cost and outside liabilities, there shall be paid firstly all arrears of preference dividend, secondly the amount paid up on the Preference shares together with a premium thereon of Rs.10 per share, and thirdly any balance then remaining shall be paid to the equity share holders.

The Bank overdraft was guaranteed by the directors who were called upon by the Bank to discharge their liability under the guarantee. The directors paid the amount to the Bank

The liquidator realized the assets as follows

	Rs.
Freehold Factory	7,00,000
Plant and Machinery	2,40,000
Motor Vehicles	59,000
Stock	1,50,000
Debtors	60,000
Calls in Arrears	25,000

Creditors were paid less discount of 5 per cent. The debenture and accured interest were repaid on 31st march 2003.

Liquidation costs were Rs 3,820 and the Liquidator's remuneration was 2 per cent on the amounts realized.

Prepare the liquidator's statement of account

(Or)

9) Nagarjuna do.Ltd.. Went into liquidation with the following liabilities.

Secured creditors	Rs.40,000 (securities realized Rs.50,000)
Preferential creditors	Rs.1,200
Unsecured creditors	Rs.61,000
Liquidation expenses	Rs.500

The liquidator is entitled to a remuneration of 3% on the amount realilsed (including securities in the hands of secured creditors) and 1 ½% on the amount distributed to unsecured creditors. The various assets (excluding the securities in hand of the secured creditors) realized are Rs.52, 000.

Prepare the liquidator's statement of account showing the payment made to the unsecured creditors.

UNIT V

10) The following are the Balance sheet of Hemanth Ltd.. and its subsidiary Sabari Ltd.. as at 31st March 2017.

Liabilities	H Ltd. Rs.	S Ltd. Rs.	Assets	H Ltd.	S Ltd. Rs.
Fully paid equity shares of Rs.10 each	6,00,000	2,00,000	Machinery Furniture 80% shares in S Ltd., at cost	3,90,000 80,000 3,40,000	1,35,000 40,000 -

General reserve Profit & Loss a/c Creditors	3,40,000 1,00,000 70,000	80,000 60,000 35,000	Stock Debtors Cash in Bank	1,80,000 50,000 70,000	1,20,000 30,000 50,000
	11,10,000	3,75,000		11,10,000	3,75,000

The following additional information is provided to you:

(i) Profit & Loss account of Sabari Ltd. stood at Rs.30,000 on 1 st April 2016 whereas general reserve has remained unchanged since that date.

(ii) Hemanth Ltd.. acquired 80% shares in Sabari Ltd. on 1st October,2016 for Rs. 3,40,000 s mentioned above.

You are required to prepare consolidated balance sheet as at 31st march, 2017. Show all calculations clearly.

(Or)

11) From the Balance sheet given below prepare a consolidated balance sheet of Maruthi Ltd. and its subsidiary, Garuda Ltd.. as on 31-3-2017.

Liabilities	Maruthi Ltd.. Rs.	Garuda Ltd.. Rs	Assets	Maruthi Ltd.. Rs.	Garuda Ltd.. Rs
Share Capital of Rs. 10 each	1,20,000	30,000	Free hold Building at cost	72,000	25,000
Trade Creditors	15,000	5,000	Plant & Mach.	30,000	10,000
General Reserve	25,000	6,000	Stock at cost	18,000	3,000
Profit & Loss A/c	12,000	9,000	Trade Debtors	22,000	7,000
			Bank Balance	5,000	5,000
			Share in Garuda Ltd.. 2000 shares of Rs.10 each	25,000	-
	1,72,000	50,000		1,72,000	50,000

At the date of acquisition by Maruthi Ltd.. of its holding of 2000 shares in Garuda Ltd.. the latter company had undistributed profits and reserve amounting to Rs.5000, none of which has been distributed since the date of acquisition.

ELECTIVE 1 - ADVERTISING AND SALES PROMOTION

DSC F 5.4 ADVERTISING AND MEDIA PLANNING

Unit-I: **Advertising Functions:** Types of Advertising - Economic and Social aspects of advertising - Advertising process - Advertising objectives and Budget.

Unit- II: **Consumer Behaviour:** Consumer decision making process – Consumer perception process - Consumer Choices - Consumer surplus.

Unit- III: **Creativity Advertising:** Creative thinking – Process – Appeals – Copy Writing – Print Copy elements, Headlines – body Copy – Slogan elements of design and principles of design.

Unit- IV: **Media Planning and Strategy**: Market Analysis - Development of Media Plan - Implementing Media Strategies, Media Mix and Target Market Coverage - Media Reach and Frequency - Scheduling.

Unit-V: Designing Print Advertisement: Print Format Lay-out – Designing page – Working with visuals – Print and Electronic Media - Present trends - Class Vs. Mass media.

References:

1. Chunawalla & K.C.Sethia, Foundation of Advertising Theory & Practice, Himalaya Publishing House, New Delhi.
2. William H. Bolew, Advertising, John Wiley & Sons, New York.
3. Asker, David and Myers John G., Advertising Management, Prentice Hall of India, New Delhi.
4. Aaker David A, Batra Rajeev, Myers G., Advertising Management, PHI, New Delhi.
5. Sundage, Fryburger, Rotzoll, Advertising Theory and Practice, AITBS, New Delhi.

DSC F 5.5 BRAND MANAGEMENT

Unit-I:Brand Concept: Brands vs. Products, Benefits of branding; Brand attributes, Significance of branding to consumers and Firms, selecting brand names - Brand life cycle - Brand loyalty.

Unit-II: Brand Equity: Cost, Price and Consumer Based methods - Sustaining Brand Equity - Brand Personality - Formulation - Brand Image vs. Brand Personality - Brand Reinforcement, Brand Revitalization.

Unit-III: **Brand Building and Positioning**: Brand Positioning vs. Brand Building - Brand knowledge, Brand hierarchy, Strategy, Extension and Transfer, Managing brand over time.

Unit-IV: Brand Portfolios and Segmentation: Identifying and establishing brand portfolio - Brand Segmentation - Portfolio and Brand values - Evaluation and Revision.

Unit-V: Branding in Different Sectors: Agriculture - Education - Health - Tourism - Hospitality and other services - Role of e-Communities in Brand Management.

References:

1. Aaker, David, Managing Brand Equity, Prentice Hall of India.

2. Brand Positioning Strategies for Competitive Advantage -Subrato Sen Gupta

3. Kumar, Ramesh, Managing Indian Brands, Vikas Publishing House, Delhi.

4. Keller K. L., Strategic Brand Management, 2nd Edition, Pearson Education.

5. Strategic Brand Management - Kevin Lane Keller, Prentice Hall.

6. Branding Concepts and Process - Debashish Pati, McMillan Publishers.

7. Successful Branding - Pran K Choudhary, University Press, New Delhi.

DSC F 5.6 - PROJECT MANAGEMENT

Unit I : Basics of Project Management : Project Identification Process, Project Initiation – Phases of Project Management – Project Management Processes.

Unit II Project Planning and Control : Project Planning, Responsibility and Team Work – Project planning Process – CPM , PERT

Unit III : Project Execution control and Close out : Project Control, Purpose of Execution and control – Project Close – out Project Termination, Project Follow-up

Unit IV : Project Performance Measurement and Evaluation : Performance Measurement – Performance Evaluation, Challenges of Performance Measurement and Evaluation (Theory).

Unit V : Project Cost estimation and Budget; project evaluation ; Case Studies

REFERENCES:

1. Horald Kerzner, Project Management: A Systemic Approach to Planning, Scheduling and Controlling, CBS Publishers.
2. S. Choudhury, Project Scheduling and Monitoring in Practice, South Asian Publishers Pvt. Ltd.
3. P. K. Joy, Total Project Management: The Indian Context, Macmillan India Ltd.
4. John M Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
5. N. J. Smith (Ed), Project Management, Blackwell Publishing.
6. Jack R Meredith and Samuel J Mantel, Project Management: A Managerial Approach, John Wiley.
7. Vasanth Desai – Dynamics of Entrepreneurial Development.

SRI VENKATESWARA UNIVERSITY :: TIRUPATI

MODEL QUESTION PAPER

III B.Com., SEMESTER – V

DSC F 5.6 PROJECT MANAGEMENT

Time : 3 Hours **Max. Marks :75**

Section – A

Answer any five of the following questions

(5 x 3 = 15 Marks)

1.
   a. Project initiation
   b. Project
   c. PERT
   d. Team work
   e. Performance measurement
   f. Project cost estimation
   g. Project follow-up
   h. Project execution cycle
   i. Traditional methods of evaluation
   j. Project control

Section – B

Answer any One question from each unit

(5 x 12 = 60)

UNIT – I

2. Describe the process of project identification.

OR

3. Explain the different phases of Project Management.

UNIT – II

4. Define project planning. Explain the steps involved in project planning.

OR

5. What is CPM? How is it useful in project control?

UNIT – III

6. Discuss the Project Termination. Explain the various reasons for the termination of a project.

OR

7. Define project execution. Explain the process of project execution.

UNIT – IV

8. What is project evaluation? Explain various types of project evaluation.

OR

9.What are the challenges or problems of Project evaluation?

UNIT - V

10.A car manufacturer has decided to make a significant investment into expanding its operation in South Africa by setting up a large assembly unit. The estimations are as follows

Initial investment is Rs.`6,00,000.

Forecast net income from the project is detailed below:

Year	Cash inflows (Rs`)
Year 1	1,40,000
Year 2	1,45,000
Year 3	1,55,000
Year 4	1,62,500
Year 5	1,48,000

(i) Calculate the projected payback time for the project to the nearest month.

(ii) Calculate the Net Present Value of the project using a discount factor of 5% and comment on the attractiveness of the project.

Discount factors at 10 % are;

Year 1 = 0.909, Year 2 = 0.826, Year 3 = 0.751, Year 4 = 0.683, Year 5 = 0.62.

11.**Think about it**: Characteristics of a project involving the installation of a new server. The installation of a new server in an office is one example of a project. It involves a single, definable purpose, which is to set up a new server-based network for the office. It uses the skills of a number of different people, from individual company users to external specialist IT consultants. Different people will write the software, configure the hardware, install the system and test and commission it. As with many projects, the team itself is multidisciplinary. Installing the server and commissioning it is a unique process for the IT consultants, in that every office is different and the demands of any particular client will be specific to that client. The project will always be somewhat unfamiliar, because new hardware and software are coming onto the market all the time, and hence the resulting system requirements will be constantly changing. The project is highly interdependent, in that the input of each person in the multidisciplinary team must work properly in order for the overall new system to work. The installation team is also temporary. It works together on the server installation. As soon as the installation is complete and the system is commissioned, the team ceases to exist and each individual either moves onto new installation projects or moves back into their standard or normal functional roles. The installation may be interlinked, in that it may take place in conjunction with hardware or software upgrades. Most IT managers would take advantage of a server upgrade to carry out other network improvement works such as replacing PCs or upgrading software. The project is designed to bring about change in the form of a new server that presumably will make the company more efficient. The overall level of change risk is high and some form of standby provision is obviously necessary. All obvious precautions such as backing up all data, running duplicate systems, phased commissioning and so on should be put in place to reduce the impact and magnitude of change risk.

Questions:

1. Where might the installation of a new server not be regarded as a project? How could project objectives (installation of the new server) be accurately coordinated with organisational objectives (general software and hardware upgrade)?