**SRI VENKATESWARA UNIVERSITY : TIRUPATI**

**Table-6: B.Com (GEN); B.Com (Tax)- Semester – VI**

**w.e.f.2019-20**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Sl. No.** | **Course** | **Name of the subject** | **Total Marks** | **Mid. Sem. Exam** | **Sem. End Exam** | **Teaching Hours\*\*** | **Credits** |
| 1. | DSC 1 G | 6.1 Advanced Cost Accounting | 100 | 25 | 75 | 6 | 4 |
| 2. | DSC 2 G | 6.2 Auditing | 100 | 25 | 75 | 6 | 4 |
| 3. | DSC 3 G | 6.3 Management Accounting | 100 | 25 | 75 | 6 | 4 |
| 4.5.6. | Elective-DSC 1 H/Inter-disp./Gen. Elec.Elective-DSC 2 H/Inter-disp./Gen. Elec.Elective-DSC 3 H/Inter-disp./Gen. Elec. | **Cluster Electives -1*****Banking & Financial Services***6.4 Financial Services 6.5 Marketing of Financial Services 6.6 **Tally** Practical’s  | 10010010050 | 2525 | 757510050 | 5552 | 4442 |
|  **Total** | 650 |  |  | 35 | 30 |
|  **Grand Total** |  |  |  |  |  |

***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 VISE VERSA**

**TALLY PRACTICAL’S SHOULD BE EVALUATED BY THE COMMERCE BACKGROUND EXTERNAL EXAMINER**

**DSC 1 G 6.1 Advanced Cost Accounting**

**Unit-I**: **Preparation of Reconciliation statement :** Reasons for the differences between the cost profit and Financial Profit – Reconciliation of the cost profit with the financial profit vice versa (including problems)

**Unit-II**: **Process Costing :**  Introduction and meaning of process costing – Manufacturing companies with suitability of process costing – preparation of process accounts with loss in weight, normal loss, abnormal loss and abnormal gain (including problems)

**Unit-III: Operating Costing :** meaning and the various types of operating costing businesses i.e. Transport costing Problems with Transport Costing only, relating to – operating Cost per kilo meter and passenger Kilo meter.

**Unit-IV: Standard Costing -**  meaning of standard cost and actual cost – variances – problems on Material variances only – Material cost variance, Material price variance, Material Quantity variance, Material Mix variance, Material sub usage variance, Material yield variance etc.

**Unit-V: Budget Costing :** Meaning of budget – Importance of budget costing – Preparation of budgets – Problems on the preparation of fixed budget and flexible budget only.

**References:**

 1. Cost Accounting and Management Accounting – T.S. Reddy and Hariprasad Reddy,

 Margham publications, Chennai

2. Methods of costing – S.P. Jain and K.L.Narang Kalyani Publishers

3. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.

4. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.

5. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.

6. S.N .Maheswari – Principles of Management Accounting.

7. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.

8. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.

9. Cost Accounting problems – Khanna Ahuja Pandey

**Sri Venkateswara University**

**Model Paper**

**III B.Com**

**Semester – VI**

**DSC 1G 6.1 – ADVANCED COST ACCOUNTING**

**Time: 3 hours**  **Max.Marks: 75 M**

**Section – A**

**Answer any FIVE questions, each question carries 3 marks 5 X3=15**

**1.** a) Companies with suitability of process costing b) Abnormal Loss

 c) Features of process costing d) Operating costing

 e) Transport costing f) Standard costing

 g) Material variance h) Budget

**Section – B**

**Answer any ONE question from each unit.**

 **Each question carries 12 marks** **5X12 =60**

**UNIT-I**

**2.** Prepare a statement of reconciliation from the following:

 Rs.

 Net loss as per cost accounts 34,500

 Net loss as per financial accounts 40,950

 Works overhead under recovered in costing 6,240

 Administrative overhead recovered in excess 3,400

 Depreciation recovered in costing 11,200

 Depreciation charged in financial accounts 12,500

 Interest on investments not included in costing 6,000

 Goodwill written off 5,000

 Provision for doubtful debts in financial accounts 1,260

 Stores adjustment credit in financial accounts 950

 Loss of stock charged in financial accounts 3,000

(OR)

**3.** In a factory, works overheads are absorbed at 100% of labour cost and office overheads at
 20% of works cost.

 Prepare i) Cost Sheet ii) Profit & loss account and iii) Reconciliation Statement if the total

 expenditure consists of :

 Rs.

 Material 24,600

 Wages 33,200

 Factory expenses 32,840

 Office expenses 22,420

 10% of the output is in stock at the end and sales are Rs.1,38,400

**UNIT-II**

**4.** 100 units are introduced into process A at a cost of Rs.9,600 and an expenditure of Rs.4,800

 is incurred. From the past experience, it is assessed that wastage normally arises to the extent

 of 15% of units introduced. The scrap value is at Rs.10 per unit. The actual output of process A is 90 units, transferred to process B. In process the output is 75 units which is transferred to Finished goods account and the scrap expected in B is 10%. The expenditure of Materials for Rs.4,800, Labour Rs.3,600 and other expenses Rs.5,400. The scrap value is at Rs.15 per unit Prepare Process Accounts, Abnormal Gain & Loss Account and Normal Loss Account.

(OR)

**5.** The product of a company passes through two processes to completion known as X and Y.

 From past experience it is ascertained that loss is incurred in each process as:

 Process X – 2% Process Y – 5%

 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 X and Y is

 sold at Rs. 5 per 100 units. The output of each process passes immediately to the next process

 and the finished units are passed into stock.

 Process X Process Y

 Rs. Rs.

 Materials consumed 6,000 4,000

 Direct labour 8,000 6,000

 Manufacturing expenses 1,000 1,000

 20,000 units have been issued to Process X at a cost of Rs.10,000. The output of each

 process has been as under:

 Process X 19,500; Process Y 18,800

 Prepare Process Accounts.

**UNIT-III**

**6.** SriLakshmi Travels, a transport company is running a fleet of six buses between two towns

 75 kms.apart. The seating capacity of each bus is 40 passengers. The following particulars

 are available for the month of April 2017.

 Rs.

 Wages of Drivers, Conductors, etc. 14,400

 Salaries of office and supervisory staff 15,000

 Diesel oil., etc. 20,320

 Repairs and maintenance 1,200

 Taxes and insurance 2,400

 Depreciation 3,900

 Interest and other charges 3,000

 The actual passengers carried were 80% of the capacity. All the buses run all the days in the

 month. Each bus made one round trip per day. Find out the cost per passenger kilometre.

**OR**

**7.** Mr. Srinivasulu furnishes you the following data and wants you to compute the cost per

 running km of vehicle A.

 Rs.

 Cost of vehicle 4,50,000

 Road licence per year 1,800

 Annual supervision & salaries 7,200

 Driver’s wages per hour 40

 Cost of fuel per litre 52

 Repairs & maintenance per km 22

 Tyres cost per km 4

 Insurance premium p.a. 1,700

 Garage rent per year 15,300

 Kms run per litre 20

 Kms run during the year 15,000

 Estimated life of vehicle in kms 1,00,000

 Average tonnage carried 6

 Charge interest at 5% per annum on cost of vehicle. The vehicle runs 20 kms per hour on

 an average.

**UNIT-IV**

**8.** From the following particulars Calculate a) Material price variance b) Material usage variance

 and c) Material cost variance

 Material purchased - 3,000 kgs at Rs.6 per kg

 Standard quantity of material fixed for one unit of finished product -25 kgs at Rs.4 per kg.

 Opening stock of material - Nil

 Closing stock of material - 500 kgs

 Actual output during the period - 80 units.

(or)

**9.** From the following information of product No.888, calculate

 i) Material cost variance ii) Material price variance iii) Material usage variance

 iv) Material mix variance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Material | Standard Qty. in Kgs | Standard Price Rs. | Actual quantityin Kgs  | Actual priceRs. |
| XYZ | 20161248 | 543 | 24141048 | 4.004.503.25 |

**UNIT-V**

**10.** A company which supplies its output on contract basis as component to an assembling

 firm has a contract to supply 10,000 units of its only product during 2017. The following

 were the budgeted expenses and revenue.

 Material Rs. 15 per unit

 Wages Rs. 10 per unit

 Works expenses – (Fixed) Rs. 40,000

 Variable Rs. 4 per unit

 General expenses (all fixed) Rs.60,000

 Profit is 20% on sale price.

 Prepare the budget for 2017 showing the costs and profit.

(OR)

**11.** Draw up a flexible budget for production at 75% and 100% capacity on the basis of the
 following data for a 50% activity.

 Per unit in Rs.

 Materials 100

 Labour 50

 Variable expenses (direct) 10

 Administrative expenses (50% fixed) 40,000

 Selling and Distribution expenses (60% fixed) 50,000

 Present production (50% activity) 1,000 units

**DSC 2G 6.2 AUDITING**

 **Unit-I: Auditing:** Meaning – Objectives – Errors and Frauds - Importance of Auditing –

Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

 **Unit-II: Types of Audit:** Based on Ownership and time - Independent, Financial, Internal,

Cost, Tax, Government, Secretarial audits.

**Unit-III: Planning of Audit:** Steps to be taken at the commencement of a new audit –

Audit programme - Audit note book - Internal check, internal audit and internal control.

**Unit-IV: Vouching and** Investigation: Vouching of cash and trading transactions –

Investigation, Auditing vs. Investigation

**Unit-V: Company Audit and Auditors Report:** Auditor's Qualifications – Appointment

and Reappointment – Rights, duties, liabilities and disqualifications - Audit report: Contents.

**References:**

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, “Auditing Theory and Practice, Kalyani Publications, Ludhiana.
4. N.D. Kapoor, “Auditing”, S. Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, “Principles and Practices of Auditing” Kalyani Publications, Ludhiana.
7. Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.

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**Model Paper**

**III B.Com**

**Semester – VI**

**DSC 2G 6.2 – AUDITING**

**Time: 3 hours**  **Max.Marks: 75 M**

**Section - A**

**Answer any FIVE questions, each question carries 3 marks 5 X3=15**

**1.** a) Auditing b) Auditing as a Vigil Mechanism

 c) Internal Audit d) Government Audit

 e) Audit Note Book f) Investigation

 g) Vouching h) Auditors qualifications

**Section – B**

**Answer any ONE question from each unit.**

 **Each question carries 12 marks** **5X12 =60**

**UNIT-I**

**2.** Define Auditing. Explain objectives of Auditing

(or)

**3.** Describe the importance of Auditing.

**UNIT-II**

**4.** Describe the various types of Audit.

(or)

**5.** Distinguish between Cost Audit and Financial Audit

 **UNIT-III**

**6.** What steps should be taken in to A/c vehicle commencement of New Audit?

(or)

**7.** What are the contents of Audit programme?

 **UNIT-IV**

**8.** “Vouching is the essence of Auditing”. Discuss?

(or)

**9.** Distinguish between Audit and Investigation?

 **UNIT-V**

**10.** What are the Rights and duties of company Auditor?

(or)

**11.** What are the contents of Audit Report?

**DSC 3G 6.3 MANAGEMENT ACCOUNTING**

**Unit–I: Management Accounting:** Interface with Financial Accounting and Cost Accounting

**–** Scope and limitations of management accounting - Functions of Management Accounting

and its importance (Theory only)

**Unit–II**: **Financial statement analysis -** Financial Statement analysis and interpretationComparative statements – Common size analysis and trend analysis (including problems).

**Unit–III:** **Ratio Analysis:** Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, turnover or activity and solvency ratios (including problems).

 **Unit–IV:** **Fund Flow Statement:** Concept of fund: Preparation of funds flow statement. Uses

and limitations of funds flow analysis (including problems).

**Unit–V:** **Cash Flow Statement:** Concept of cash flow – Preparation of cash flow statement -

 Uses and limitations of cash flow analysis (including problems).

**References:**

1. Cost Accounting and Management Accounting – T.S. Reddy and Hariprasad Reddy,

 Margham publications, Chennai

 2. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New

 Delhi

 3. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,

 4. Shashi K. Gupta & R.K. Sharma, “Management Accounting: Principles and Practice”,

 Kalyani Publishers, Ludhiana.

 5. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.

 6. Charles T. Horngren, [et.al](http://et.al/), “Introduction to Management Accounting” Person

 EducationIndia, New Delhi, 2002.

 7. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.

 8. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.

 9. Bhattacharya, D., “Management Accounting”, Pearson Education India, New Delhi.

 10. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

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**Model Paper**

**III B.Com**

**Semester – VI**

 **DSC 3G 6.3 – MANAGEMENT ACCOUNTING**

**Time: 3 hours**  **Max.Marks: 75 M**

 **Section - A**

**Answer any FIVE questions, each question carries 3 marks 5 X3=15**

**1.** a) Liquidity Ratios b) Gross Profit Ratio

 c) Funds from operation d) Operating Activities

 e) Cash flow statement f) Limitations of Ratio Analysis

 g) Common size statement h) Cost Accounting

**Section – B**

**Answer any ONE question from each unit.**

 **Each question carries 12 marks** **5X12 =60**

**UNIT-I**

**2.** Explain scope and limitations of Management Accounting

 (or)

**3.** Explain the functions & importance of Management Accounting

**UNIT-II**

**4.** Dhandapani & Co. Ltd., furnishes the following Balance Sheets for the years 2014 and 2015.

 Prepare common-size balance sheets.

Balance sheets

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Liabilities | 2014Rs. | 2015Rs. | Assets | 2014Rs. | 2015Rs. |
| Share capitalReserves10% DebenturesCreditorsBills payableTax payable  | 2,00,0006,00,0002,00,0003,00,0001,00,0001,00,00015,00,000 | 3,00,0007,00,0003,00,0005,00,000 80,0001,20,00020,00,000 | BuildingsMachineryStockDebtorsCash at Bank | 4,00,0006,00,0002,00,0002,00,0001,00,00015,00,000 | 4,00,00010,00,000 3,00,000 2,50,000 50,00020,00,000 |

(or)

**5.** The following are the extracts from the income statements of Bright Ltd., for the 6 years
 ending 2015. You are required to calculate trend percentages, taking 2014 as the base year
 and give two major conclusions you can draw.

*(figures in thousands)*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Particulars | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
| SalesCost of goods soldOffice ExpensesSelling expensesNet profit/loss  | 300180402060 | 340204422569 | 420256453089 | 4802875040103 | 5203005550115 | 6003306060150 |

**UNIT-III**

**6.** The following figures relate to the trading activities of a company for the year
 ended 31-03-2016.

|  |  |  |  |
| --- | --- | --- | --- |
| Particulars | Rs. | Particulars | Rs. |
| SalesPurchasesClosing stockSales returnsDividend receivedProfit on sale of fixed assetsLoss on sale of sharesOpening stock | 1,00,000 70,000 14,000 4,000 1,200 600 300 11,000 | Salary of salesmenAdvertisingTravelling expensesSalaries (office)RentStationeryDepreciationOther expensesProvision for tax |  1,800 700 500 3,000 6,000 200 1,000 2,000 7,000 13,500 |

 You are required to calculate

 1. Gross profit ratio 2. Operating profit ratio

 3. Operating ratio 4. Net profit ratio

(or)

**7.** The following figures are extracted from the Balance Sheet of X Ltd., as on 31st December:

|  |  |  |
| --- | --- | --- |
|  | 2012Rs. | 2013Rs. |
| StockDebtorsCash at BankCreditorsBills payableProvision for TaxesBank Overdraft | 25,00010,0005,0008,0002,0005,0005,000 | 40,00016,0004,00015,0003,0007,00015,000 |

 Calculate the Current Ratio and Quick Ratio for the two years.

**UNIT-IV**

**8.** Prepare a schedule of changes in working capital from the following Balance Sheets:

Balance Sheets

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Liabilities | 2014Rs. | 2015Rs. | Assets | 2014Rs. | 2015Rs. |
| Share capital10% DebenturesBills payableOutstanding expensesTrade Creditors  | 50,00010,00018,0006,00033,0001,17,000 | 50,00020,000 6,000 9,00040,000 1,25,000 | Fixed assetsInvestments: Non-trading TradingInventoriesTrade DebtorsAccrued interest Unexpired insuranceCash at bankCash in hand | 18,00010,000 8,00012,00040,000 4,000-17,000 8,0001,17,000 | 28,00010,000 9,00018,00048,000 6,000 3,000 2,000 1,0001,25,000 |

(or)

**9.** The following are the summarised Balance Sheets of Malar Industries Ltd., as on 31st
 December 2009 and 2010:

Balance Sheet

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Liabilities | 2009Rs. | 2010Rs. | Assets | 2009Rs. | 2010Rs. |
| *Capital:*  7% Redeemable  preference shares Equity sharesGeneral reserveProfit & Loss A/cDebentures*Current Liabilities:* CreditorsProvision for taxProposed dividendBank overdraft | -40,0002,0001,0006,000 12,000 3,000 5,000 12,500 81,500 | 10,00040,0002,0001,2007,00011,0004,2005,8006,80088,000 | Fixed Assets*Less:* Depreciation*Current assets:* Debtors StockPrepaid expensesCash  | 41,00011,00030,00020,00030,000 3001,200 81,500 | 40,00015,00024,00035,000 5003,500 88,000 |

Prepare: i) Statement showing changes in the working capital.

 ii) A statement of sources and applications of funds.

**UNIT-V**

**10.** From the following data you are required to calculate the cash from operations:

 funds from operations for the year 1998 Rs.84,000. Current assets and liabilities as on 1-4-08

 and 31-03-09 were as follows:

|  |  |  |
| --- | --- | --- |
|  | 1-4-08Rs. | 31-03-09Rs. |
| Trade creditorsTrade debtorsBills receivableBills payableInventoriesTrade investmentsOutstanding expensesPrepaid expenses | 1,82,0002,75,000 40,000 27,0001,85,000 40,000 20,000 5,000 | 1,94,0003,15,00035,00031,0001,70,00070,00025,0008,000 |

(or)

**11.** From the following Balance Sheets as on 31-03-15 and 31-03-14, prepare a Cash Flow

 Statement:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Liabilities | 31.03.2015Rs. | 1.04.2014Rs. | Assets | 31.03.2015Rs. | 1.04.2014Rs. |
| Share capitalProfit & Loss A/cGeneral reserve6% DebenturesCreditorsOutstanding exp. | 1,50,000 80,000 40,000 60,000 40,000 15,0003,85,000 | 1,00,000 50,000 30,000 50,000 30,000 10,0002,70,000 | Fixed assetsGoodwillStockDebtorsBills ReceivableBank | 1,50,00040,00080,00080,00020,00015,0003,85,000 | 1,00,00050,00030,00050,000 30,00010,0002,70,000 |

**CLUSTER ELECTIVE– BANKING AND FINANCIAL SERVICES**

**DSC H 6.4 FINANCIAL SERVICES**

**Unit-I:** **Financial Services**: Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities .

**Unit-II:** **Merchant Banking Services:** Scope and importance of merchant banking services - Venture Capital - Securitization **-** Demat services - Commercial Paper.

**Unit-III: Leasing and Hire-Purchase:** Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

**Unit-IV**: **Credit Rating**: Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

**Unit-V:** **Other Financial Services:** Factoring and Forfaeiting **-** Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

**References:**

1. B. Santhanam, Financial Services, Margham Publication, Chennai.

2.M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi.

3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.

4. V. A. Avdhani, Marketing of Financial Services.

5. Machiraji, “Indian Financial System”, Vikas Publishers.

6. Sandeep Goel, Financial Services, PHI Learning.

7. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.

8. SEBI Guidelines, Bharat Publications, New Delhi.

9. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House.

**Sri Venkateswara University**

**Model Paper**

**III B.Com**

**CLUSTER ELECTIVE - BANKING AND FINANCIAL SERVICES**

**DSC H 6.4 FINANCIAL SERVICES**

**Time: 3 hours**  **Max.Marks: 75 M**

**Section - A**

**Q.1. Answer any FIVE questions, each question carries 3 marks**  **5 X3=15**

  **a)** Finance of NBFCs  **b)** Merchant Banking **c)** commercial Paper **d)** Kinds of lease

 **e)**  Hire Purchase  **f)** Objectives of CRISIL **g)** Open ended mutual funds

  **h)** Credit cards

**Section – B**

**Answer any ONE question from each unit.**

 **Each question carries 12 marks** **5X12 =60**

**UNIT-I**

**Q.2.** Briefly explain some of the innovative financial instruments introduced in the recent times

 in the financial services sector ?

 OR

Q.3. Explain the Role of NBFCs in Economic development

**UNIT-II**

Q.4.What are the various types of merchant banking services

OR

Q.5. Explain the importance and scope of venture capital

**UNIT-III**

Q.6. What are the advantages and disadvantages of leasing

 OR

Q.7. What is meant by Hire purchase system and explain its characteristics

**UNIT-IV**

Q.8. What do you mean by the term credit rating and describe its features and advantages

 OR

Q.9. What is mutual fund and discuss how mutual fund business is regulated in India

**UNIT-V**

Q.10. What is factoring ? Write the mechanism involved in a factoring financial service

 OR

Q.11. Discuss in detail the different types credit cards.

**DSC H 6.5 MARKETING OF FINANCIAL SERVICES**

**Unit-I: Difference between Goods and Services:** Managing Service Counters – Integrated Service Management – Service Elements.

**Unit-II: Constructing Service Environment** – Managing People for service Advantage – Service Quality and Productivity – Customer Loyalty.

**Unit-III: Pricing and Promotion Strategies**: Pricing strategies – Promotion strategies – B2B Marketing – Marketing Planning and Control for services.

**Unit-IV: Distributing Services**: Cost and Revenue Management – Approaches for providing services - Channels for Service provision – Designing and managing Service Processes.

**Unit-V: Retail Financial Services** - Investment services – Insurance services - Credit Services - Institutional Financial Services - Marketing practices in select Financial Service Firms.

**References:**

1. Aradhani “Marketing of Financial Services” Himalaya Publications

2. Sinha and Saho, Services Marketing, Himalaya Publishing House

3. Reddy Appanaiah, Anil Kumar and Nirmala, Services Marketing, Himalaya Publishing.

4. Shajahan, Services Marketing, Himalaya Publishing House.

5. Christopher lovelock, Services Marketing, Pearson Education Asia.

6. Helen Woodroffe – Services Marketing, McMillan India Ltd.

7. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.

8. Valarie A. Zeithmal & Mary JoBitner, Services Marketing, New Delhi, Tata McGraw Hill

**Sri Venkateswara University**

**Model Paper**

**III B.Com**

**CLUSTER ELECTIVE - BANKING AND FINANCIAL SERVICES**

**DSC H 6.5 - MARKETING OF FINANCIAL SERVICES**

**Time: 3 hours**  **Max.Marks: 75 M**

**Section – A**

**Q.1. Answer any FIVE questions, each question carries 3 marks**  **5 X3=15**

**a)** Elements of service **b)** B2B marketing **c)** Service Marketing **d)** Pricing strategy

**e)** Promotion strategy  **f)** Venture capital financing **g)** Factoring  **h)** Customer Loyalty

 **Section-B**

**Answer any ONE question from each unit.**

**Each question carries 12 marks** **5X12 =60**

**Unit-I**

Q.2. Explain the differences between the goods and services.

 OR

Q.3. Write about the integrated service management.

 **Unit-II**

Q.4. What are the key dimensions of service quality?

 Or

Q.5.What are the various service quality gaps?

 **Unit-III**

 Q.6. What are the various pricing strategies?

 Or

 Q.7. What is marketing planning and write about the process of planning of marketing of

 services.

 **Unit-IV**

Q.8. What are the various types of marketing channels?

 Or

Q.9. What is Service Blueprint and what are the various components of it?

 **Unit-V**

Q.10. What do you mean by financial services? And write about the types of financial services.

 Or

Q.11.What is Insurance and mention the Marketing practices in Insurance Industry.

**B.com (**General & Tax**)**

 **SEMESTER – VI –Tally**

**w.e.f. 2019-20**

**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 – w.e.f. 2019-20

Third Year B.com (General & Tax) - VI semester

**TALLY**

Time: 3hrs Max Marks: 75

1. 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)

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

UNIT-II

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

(OR)

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

 (OR)

UNIT-III

1. Write the GST Ledger creation process in tally?

 (OR)

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

UNIT-IV

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

 (OR)

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

UNIT-V

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

(OR)

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