**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  5.5 Brand Management  5.6 Project Management | 100 | 25 | 75 | 5 | 4 |
| 6 | Elective – DSC  2F/Inter-disp. | 100  100 | 25  25 | 75  75 | 5  5 | 4  4 |
|  |  |  |  |  |  |  |
| **TOTAL** | | | **600** | **150** | **450** | **30** | **24** |

**W.E.F. 2017-18**

**2-5-101**

**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.

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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

1. (i) Marginal Cost
2. (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 |

* + 1. Inventory valuation on June 30. ii) Amount of cost of goods sold for June.
  1. 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:

* 1. Piece work with a guaranteed weekly wage.
  2. 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  Materials purchased  Wages at the site  Plant  Indirect Expenses  Material returned to store  Material lost by fire  Material at the site on 31st March 2013  Plant at site on 31st March 2013 | 24,000  2,42,000  1,54,000  2,20,000  56,000  12,000  4,400  42,000  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)  Land & Buildings  Creditors  Bank Balance  Capital Account  Expenses to contract Work  Materials  Wages  Expenses  Plant | 1,60,000  1,35,000  2,50,000  1,40,000  57,000  2,50,000 | 4,00,000  92,000  5,00,000 |
| 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

**1-5-101**

**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.

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**III B.Com**

**Semester – V, November, 2017**

***DSC 2E 5.2 – Goods & Services Tax – Fundamentals.***

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

**Section - B**

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

**(5 ×12 =60 Marks)**

**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

**1-5-102**

**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.

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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.
2. Define Accounting standards e)Internal Reconstruction
3. Going concern concept f)Liquidators Remuneration
4. What do you mean by Amalgamation g)Subsidiary company
5. Purchase consideration h) Minority share holders Interest

**Section-B**

1. 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  Reserve funds  Profit & Loss a/c  div. Equalisation funds  Workman’s compensation fund  Bank overdraft  Sundry Creditors  Bills Payable | 5,00,000  2,00,000  30,000  -  20,000  -  1,00,000  50,000 | 3,00,000  1,50,000  50,000  1,00,000  -  50,000  1,20,000  30,000 | Goodwill  Land & Buildng  Plant & Machinery  Patents &Trade Marks  Stock  Sundry Debtors  Bills Receivable  Cash at bank | 1,00,000  2,50,000  2,00,000  -  2,00,000  1,00,000  -  50,000 | 80,000  1,90,000  2,55,000  52,500  1,50,000  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  Bank Loan  Bills Payable  Creditors | 42,500  20,000  6,700  10,800 | Freehold Premises  Furniture  Motor van  Stock  Bills receivable  Debtors  cash | 25,000  3,500  12,800  13,200  5,400  18,700  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 preference shares of Rs.100 each fully paid up  8% Debentures  trade creditors  Creditors for Expenses | 2,00,000  50,000  1,00,000  3,30,000  20,000 | Buildings  Machinery  Patents  Inventories  Debtors  Preliminary expenses  Profit and loss account | 2,00,000  1,30,000  40,000  80,000  55,000  10,000  1,85,000 |
|  | 7,00,000 |  | 7,00,000 |

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

1. 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,
2. To provide Rs. 15,000 for bad debts
3. To write off all the intangible assets; and
4. 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:  20000 Equity shares of Rs. 10 each fully paid  10,000 6% cumulative Pref.shares of Rs. 100 each fully paid  Bank overdraft  Sundry creditors  (note : The cumulative Preference Dividend is three years in arrear) | 20,00,000  10,00,000  7,00,000  5,00,000 | Goodwill  Patents and Trade marks  Land and Buildings Plant and Machinery  Stocks ( Investment)  Sundry debtors  Issue and Preliminary expenses  Profit and Loss a/c | 2,00,000  1,00,000  15,00,000  10,00,000  4,00,000  3,00,000  1,00,000  6,00,000 |
|  | 42,00,000 |  | 42,00,000 |

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

1. 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.
2. The Equity shareholders agree that their shares be reduced to a fully paid value of Rs.5 each.
3. 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.
4. 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  6,000 5% cumulative preference shares ofRs.100 each fully paid  Share premium account  5% Debenture account  Interest on Debentures  Bank Overdraft  Creditors | 4,75,000  6,00,000  50,000  1,00,000  2,500  58,000  1,15,000 | 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 |
|  | 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  General reserve  Profit & Loss a/c  Creditors | 6,00,000  3,40,000  1,00,000  70,000 | 2,00,000  80,000  60,000  35,000 | Machinery  Furniture  80% shares in S Ltd., at cost  Stock  Debtors  Cash in Bank | 3,90,000  80,000  3,40,000  1,80,000  50,000  70,000 | 1,35,000  40,000  -  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:

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

***2-5-102***

***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.

**2-5-103**

**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.

**2-5-104**

**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.
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**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

1. x 3 = 15 Marks)

|  |  |
| --- | --- |
| 1. Project initiation | 1. Project |
| 1. PERT | 1. Team work |
| 1. Performance measurement | 1. Project cost estimation |
| 1. Project follow-up | 1. Project execution cycle |
| 1. Traditional methods of evaluation | 1. Project control |

Section – B

Answer any One question from each unit

(5 x 12 = 60)

UNIT – I

1. Describe the process of project identification.

OR

1. Explain the different phases of Project Management.

UNIT – II

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

OR

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

UNIT – III

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

OR

1. 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 |

* 1. Calculate the projected payback time for the project to the nearest month.
  2. 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.

1. **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)?