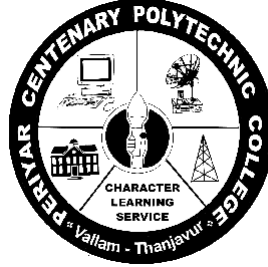


PERIYAR CENTENARY POLYTECHNIC COLLEGE
PERIYAR NAGAR, VALLAM – 613 403, THANJAVUR

(AUTONOMOUS INSTITUTION)



DIPLOMA IN MODERN OFFICE PRACTICE

II & III YEAR

SYLLABUS

MOPD/21/00

SEMESTER SYSTEM
D – SCHEME

PERIYAR CENTENARY POLYTECHNIC COLLEGE

PERIYAR NAGAR, VALLAM – 613 403, THANJAVUR

DEPARTMENT OF MODERN OFFICE PRACTICE

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CONTENTS

1	VISION, MISSION, PROGRAMME OUTCOMES (PO'S), OUTCOME BASED EDUCATION(OBE)	1
2	RULES AND REGULATIONS	4
3	CURRICULUM OUTLINE & SCHEME OF EXAMINATION	13
4	DETAILED SYLLABUS III SEMESTER	23
5	DETAILED SYLLABUS IV SEMESTER	68
6	DETAILED SYLLABUS V SEMESTER	118
7	DETAILED SYLLABUS VI SEMESTER	169

PERIYAR CENTENARY POLYTECHNIC COLLEGE

Periyar Nagar - Vallam - 613 403 - Thanjavur, Tamil Nadu

VISION

Periyar Centenary Polytechnic College aspires to be recognized as one of the leaders in imparting quality technical education and strives to prepare rural students with excellent technical and life skills for the benefit of the stakeholders and society at large.

MISSION

M1: To impart quality technical education to the students and equip them with knowledge, skills and attitudes that will lead to successful employment in industry/business, entrepreneurship and higher education.

M2: To provide conducive learning environment and adopt well structured teaching – learning practices to make the students technically competent.

M3: To strengthen the collaboration with industry and community for career development, placement and extension services.

M4: To develop the personality of the students and identify themselves as good individuals, professionals and responsible citizens with ethical values.

M5: To inculcate lifelong learning skills to face challenges with innovations.

PROGRAMME OUTCOMES (POs)

- 1. Basic and Discipline specific knowledge:** Apply knowledge of basic mathematics, science and engineering fundamentals and engineering specialization to solve the engineering problems.
- 2. Problem analysis:** Identify and analyse well-defined engineering problems using codified standard methods.
- 3. Design/ development of solutions:** Design solutions for well-defined technical problems and assist with the design of systems components or processes to meet specified needs.
- 4. Engineering Tools, Experimentation and Testing:** Apply modern engineering tools and appropriate technique to conduct standard tests and measurements.
- 5. Engineering practices for society, sustainability and environment:** Apply appropriate technology in context of society, sustainability, environment and ethical practices.
- 6. Project Management:** Use engineering management principles individually, as a team member or a leader to manage projects and effectively communicate about well-defined engineering activities.
- 7. Life-long learning:** Ability to analyse individual needs and engage in updating in the context of technological changes.

DEPARTMENT OF MODERN OFFICE PRACTICE

VISION

Envisions to provide excellent and value based commerce education.

MISSION

- M1:** To impart commerce education and training through constant updated curriculum.
- M2:** To provide an effective ambience for Teaching Learning Practice.
- M3:** To strengthen soft skills of rural bound students through Co-curricular and extra curricular activities.
- M4:** To provide for holistic and value based development of students by inculcating the habit of lifelong learning.

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

- PEO1:** Our Diploma graduates will have the ability to create the students with required levels of competence for employment, self-employment and also for higher education in Commerce and Business Studies.
- PEO2:** Our Diploma graduates will be able to analyze and identify customer requirements in multidisciplinary domains.
- PEO3:** Our Diploma graduates will be able to involve actively in enterprises and services at all levels by gaining knowledge and skills.

PROGRAMME SPECIFIC OUTCOMES (PSOs)

- PSO1:** Understand the basic elements of Commerce , Economics, Banking, Marketing and Accounting Aspects.
- PSO2:** Develop the professional skill of Typewriting and Computer Applications.
- PSO3:** Empowering students with all knowledge and guidance that they need to become management professional.

OUTCOME BASED EDUCATION (OBE)

Our institution is practicing Outcome Based Education (OBE) which is a student centered instruction model that focuses on measuring student performance through outcomes. Outcomes include knowledge, skills and attitudes.

In the OBE model, the required knowledge and skill sets for a particular diploma programme is predetermined and the students are evaluated for all the required parameters (Outcomes) during the course of the program.

The OBE model measures the progress of the graduate in four parameters, which are

- Program Educational Objectives (PEO)
- Program Specific Outcomes (PSO)
- Program Outcomes (PO)
- Course Outcomes (CO)

Program Educational Objectives (PEO) are broad statements that describe the career and professional accomplishments that the program is preparing the graduates to achieve. PEO's are measured 4-5 years after graduation. Program Specific Outcomes(PSO) are the statements that describe what the graduates of specific engineering program should be able to do.

Program Outcomes (PO) are narrower statements that describe what students are expected to know and be able to do by the time of graduation. Course Outcomes(CO) are the measurable parameters which evaluates each students performance for each course that the student undertakes in every semester.

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. According to revised Bloom's taxonomy, the levels in cognitive domain are as follows:

Level	Descriptor	Level of attainment
1	Remembering	Recalling from memory of previously learned material
2	Understanding	Explaining ideas or concepts
3	Applying	Using information in another familiar situation
4	Analysing	Breaking information into part to explore Understandings and relationships
5	Evaluating	Justifying a decision or course of action
6	Creating	Generating new ideas, products or new ways of Viewing things

DIPLOMA PROGRAMME IN MODERN OFFICE PRACTICE

(SEMESTER SYSTEM)

(To be implemented from 2020- 2021 Onwards)

D – SCHEME

REGULATIONS

1. Description of the Programme:

a. Full Time (3 years)

The Programme for the full Time Diploma in Modern Office Practice shall extend over a period of three academic years, consisting of 6 semesters*.

*** Each Semester will have 16 weeks duration of study with 35 Hrs. /Week for Regular Diploma Programme.**

The Curriculum for all the 6 Semesters of Diploma in Modern Office Practice Programme have been revised and revised curriculum is applicable for the candidates admitted from 2020-2021 academic year onwards.

2. Condition for Admission:

Condition for admission to the diploma Programme shall be required to have passed in the S.S.L.C Examination of the Board of Secondary Education, Tamil Nadu.

(Or)

The Anglo Indian High School Examination with eligibility for Higher Secondary Course in Tamil Nadu

(Or)

The Matriculation Examination of Tamil Nadu.

(Or)

Any other Examination recognized as equivalent to the above by the Board of Secondary Education, Tamil Nadu.

Note: In addition, at the time of admission the candidate will have to satisfy certain minimum requirements, which may be prescribed from time to time.

3. Admission to Second year (Lateral Entry):

A pass in HSC (Academic) or (Vocational) Subjects mentioned in the Higher Secondary Schools in Tamil Nadu affiliated to the Tamil Nadu Higher Secondary Board with eligibility for University Courses of study or equivalent examination, and should have studied the following Subjects.

Sl. No	Programme	H.Sc Academic	H.Sc Vocational	
		Subjects Studied	Subjects Studied	
			Related Subjects	Vocational Subjects
1.	Diploma Programme in Modern Office Practice	English & Accountancy English & Elements of Economics English & Elements of Commerce	English & Accountancy, English & Elements of Economics, English & Management Principles & Techniques, English & Typewriting	Accountancy & Auditing, Banking, Business Management, Co-operative Management, International Trade, Marketing & Salesmanship, Insurance & Material Management, Office Secretaryship.

- Programme will be allotted according to merit through counseling by the Principal as per communal reservation.
- For admission to the Modern Office Practice Diploma Programme the candidates studied the related Subjects will be given first preference.

4. Age Limit: No Age Limit

5. Medium of Instruction: English

6. Eligibility for the Award of Diploma:

No candidate shall be eligible for the Diploma unless he/she has undergone the prescribed Programme of study for a period of not less than 3 academic years in any institution affiliated to the State Board of Technical Education and Training, Tamil Nadu, when joined in First Year and two years if joined under Lateral Entry scheme in the second year and passed the prescribed examination.

The minimum and maximum period for completion of Diploma Programme are as given Below:

Diploma Programme	Minimum Period	Maximum Period
Full Time	3 Years	6 Years
Full Time (Lateral Entry)	2 Years	5 Years

This will come into effect from D Scheme onwards i.e. from the academic year 2020-2021.

7. Course of Study and Curriculum outline:

The Course of study shall be in accordance with the syllabus prescribed from time to time, both in theory and practical. The curriculum outline is given in Annexure – I

8. Examinations:

Autonomous Examinations in all Courses of all the semesters under the scheme of examinations will be conducted at the end of each semester.

The internal assessment marks for all the course will be awarded on the basis of continuous internal assessment earned during the semester concerned. For each course 25 marks are allotted for internal assessment marks. Autonomous Examinations are conducted for 100 marks and reduced to 75.

The total marks for result are $75 + 25 = 100$ marks

9. Continuous Internal Assessment:

A. For Theory Courses:

The internal assessment marks for a total of 25 marks, which are to be distributed as follows:

Attendance	-	05 marks
Test	-	10 marks
Assignment	-	05 marks
Seminar	-	05 marks

25 marks

i) Course Attendance:

5 Marks

(Award of marks for course attendance to each course Theory/Practical will be as per the range given below)

80%	-	83%	1 Mark
84%	-	87%	2 Marks
88%	-	91%	3 Marks
92%	-	95%	4 Marks
96%	-	100%	5 Marks

ii) Test #**10 Marks**

3 Tests each of 2 hours duration for a total of 50 marks are to be conducted. The average of these 3 test marks will be taken and the marks to be reduced to 5 marks.

05 Marks

The Test – IV is to be the Model Examination covering all the five units and the marks obtained will be reduced to 5 marks.

05 Marks

TEST	UNITS	WHEN TO CONDUCT	MARKS	DURATION
Test I	Unit – I & II	End of 6 th week	50	2 Hrs
Test II	Unit – III & IV	End of 12 th week	50	2 Hrs
Test III	Unit – V	End of 15 th week	50	2 Hrs
Test IV	Model Examination: Covering all the 5 Units. (Autonomous Examination-question paper-pattern).	End of 16 th week	100	3 Hrs

- From the Academic year 2020-2021 onwards.

Question Paper Pattern for the Test I, Test II and III is as follows. The tests should be conducted by proper schedule. Retest marks should not be considered for internal assessment.

Without Choice:

D - SCHEME	
Part A – 5 Questions x 2 Marks = 10 Marks	
Part B - 4 Questions x 3 Marks = 12 Marks	
Part C - 2 Questions x 14 Marks = 28 Marks	
TOTAL	= 50 MARKS

iii) Assignment**- 5 Marks**

For each course three assignments are to be given each for 20 marks and the average marks scored should be reduced for 5 marks.

iv) Seminar Presentation

- 5 Marks

The students have to select the topics either from their courses or general courses which will help to improve their grasping capacity as well as their capacity to express the subjects in hand. The students will be allowed to prepare the material for the given topic using the library hour and they will be permitted to present seminar (For First and Second Year, the students will be permitted to present the seminar as a group not exceeding six members and each member of the group should participate in the presentation. For the Third Year, the students should present the seminar individually.) The seminar presentation is mandatory for all theory courses and carries 5 marks for each theory course. The respective course faculty may suggest topics to the students and will evaluate the submitted materials and seminar presentation. (2 ½ marks for the material submitted in writing and 2 ½ marks for the seminar presentation). For each course minimum of two seminars are to be given and the average marks scored should be reduced to 5 marks.

All Test Papers, Assignment Papers / Notebooks and the seminar presentation written material after getting the signature with date from the students must be kept in safe custody in the department for verification and audit. It should be preserved for one semester after publication of Autonomous Exam results and produced to the flying squad and the inspection team at the time of inspection/verification.

B. For Practical Courses:

I, II and III Year

The internal assessment mark for a total of 25 marks which are to be distributed as follows:-

a)	Attendance (Award of marks same as Theory Courses)	: 05 Marks
b)	Procedure/ observation and tabulation/ Other Practical related Work	: 05 Marks
c)	Tests#	: 10 Marks
d)	Student Centered Learning (SCL) work sheet	: 05 Marks
	TOTAL	: 25 Marks

Tests

3 tests each of 2 hours duration for a total of 50 marks are to be conducted. Average of these 3 test marks will be taken and the Marks to be reduced to:

05 Marks

The Test – IV is to be the Model Examination covering all the Experiments and the marks so obtained will be reduced to:

05 Marks

- All the Experiments/Exercises indicated in the syllabus should be completed and the same to be given for final Autonomous Examinations.
- The observation note book/ manual should be maintained. The observation note book/ manual with sketches, circuits, programme, reading and calculation written by the students manually depends upon the practical course during practical classes should be evaluated properly during the practical class hours with date.
- The Record work for every completed exercise should be submitted in the subsequent Practical classes.
- At the end of the Semester, the average marks of all the exercises should be calculated for 20 marks (including observation, tests and SCL worksheets) and the marks awarded for attendance is to be added to arrive at the Internal assessment mark for Practical. (20+5=25 marks)
- Only regular students, appearing first time have to submit the duly signed bonafide record note book/file during the Practical Autonomous Examinations.
- All the marks awarded for assignment, Tests, Seminar presentation and attendance should be entered periodically in the Personal Theory Log Book of the staff, who is handling the Theory course. The marks awarded for observation, SCL work sheet, Tests and Attendance should be entered periodically in Personal Practical Log Book of the staff, who is handling the Practical Course.

10. Communication Skill Practical, Computer Application Practical and Physical Education:

The Communication Skill Practical and Computer Application Practical with more emphasis are being introduced in First Year. Much Stress is given to increase the Communication skill and ICT skill of students.

As per the recommendation of MHRD and under Fit India scheme, the Physical education is introduced to encourage students to remain healthy and fit by including physical activities and sports.

11. Project Work and Internship:

The students of Diploma in Modern Office Practice have to do a Project Work as part of the Curriculum and in partial fulfillment for the award of Diploma by the State Board of Technical Education and Training, Tamil Nadu. In order to encourage students to do worthwhile and innovative projects, every year prizes are awarded for the best three

projects i.e. institution wise, region wise and state wise. **The Project Work must be reviewed twice in the same semester. The Project Work is approved during the V semester by the properly constituted committee with guidelines.**

a) Internal Assessment Mark for Project Work and Internship

Project Review I	:	10 Marks
Project Review II	:	10 marks
Attendance	:	05 marks
		(Award of marks same as theory course pattern)
Total	:	<u>25 marks</u>

Proper record should be maintained for the two project reviews, and preserved for one semester after the publication of Autonomous Exams results. It should be produced to the flying squad and the inspection team at the time of inspection/ verification.

b) Allocation of Marks for Project Work and Internship in Autonomous Examinations

Demonstration /Presentation	:	25 marks
Report	:	25 marks
Viva Voce	:	30 marks
Internship Report	:	<u>20 marks</u>
Total	:	<u>100* marks</u>

* Examination will be conducted for 100 marks and will be converted to 75 marks

c) Internship Report

The internship training for a period of two weeks shall be undergone by every candidate at the end of IV/ V semester during vacation. The certificate shall be produced along with the internship report for evaluation. The evaluation of internship training shall be done along with final year “Project Work and Internship” for 20 marks. The Internship shall be undertaken in any Industry/Government or Private certified agencies which are in social sector/ Govt. Skill Centres / Institutions/Schemes.

A neatly prepared PROJECT REPORT as per the format has to be submitted by individual student during the Project Work and Internship Autonomous Examination.

12. Scheme of Examinations:

The Scheme of examinations for courses is given in Annexure - II.

13. Criteria for Pass:

1. No candidate shall be eligible for the award of Diploma unless he/she has undergone the prescribed programme of study successfully in an institution approved by AICTE and affiliated to the State Board of Technical Education & Training, Tamil Nadu and pass all the courses prescribed in the curriculum.
2. A candidate shall be declared to have passed the examination in a course if he/she secures not less than 40% in theory course and 50% in practical course out of the total prescribed maximum marks including both the internal assessment and the Autonomous Examination marks put together, Subject to the condition that he/she secures at least a minimum of 40 marks out of 100 marks in the Autonomous Theory Examinations and a minimum of 50 marks out of 100 marks in the Autonomous Practical Examinations.

14. Classification of Successful Candidates:

Classification of candidates who will pass out the final examinations from April 2023 onwards (Joined first year in 2020-2021) will be done as specified below.

First Class with Superlative Distinction:

A candidate will be declared to have passed in **First Class with Superlative Distinction** if he/she secures not less than 75% of the marks in all the courses and passes all the semesters in the first appearance itself and passes all courses within the stipulated period of study 2/3/3 ½ /4 years (Full time (Lateral entry) / Full Time / Sandwich / Part Time) without any break in study.

First Class with Distinction:

A candidate will be declared to have passed in **First Class with Distinction** if he/she secures not less than 75% of the aggregate marks in all the semesters put together and passes all the semesters except the I and II semester in the first appearance itself and passes all courses within the stipulated period of study 2 / 3 / 3 ½ /4 years (Full time (Lateral entry) / Full Time / Sandwich / Part Time) without any break in study.

First Class:

A candidate will be declared to have passed in **First Class** if he/she secures not less than 60% of the aggregate marks in all the semesters put together and passes all the courses within the stipulated period of study 2 /3 /3½ /4 years(Full time (Lateral entry) /Full Time/ Sandwich/ Part Time) without any break in study.

Second Class:

All other successful candidates will be declared to have passed in **Second Class**.

The above classifications are also applicable for the Sandwich / Part – Time students who pass out Final Examination from October 2023 / April 2024 onwards (both joined First Year in 2020-2021).

15. Duration of a period in the Class Time Table:

The duration of each period of instruction 1 hour and the total period of instruction hours excluding interval and Lunch break in a day should be uniformly maintained as 7 hours corresponding to 7 periods of instruction (Theory & Practical).

ANNEXURE – I

D SCHEME

DIPLOMA IN MODERN OFFICE PRACTICE

CURRICULUM OUTLINE

III SEMESTER

Course code No.	COURSE	HOURS PER WEEK			
		Theory Hours	Tutorial	Practical Hours	Total Hours
MOPD301	English	4	-	-	4
MOPD302	Advanced Financial Accounting	5	-	-	5
MOPD303	Business Statistics	5	-	-	5
MOPD304	Typewriting – English Junior – Paper - I (GTE)	5	-	-	5
MOPD305	ELECTIVE: Elements of Shorthand English Theory - II	4	-	-	4
MOPD306	ELECTIVE: Marketing				
MOPD307	Data Analytical – Lab	-	-	4	4
MOPD308	Desktop Publishing – Lab	-	-	5	5
		23		9	32
Extra / Co-Curricular Activities	Physical Education				2
	Library				1
	TOTAL				35

IV SEMESTER

Course Code No.	COURSE	HOURS PER WEEK			
		Theory Hours	Tutorial	Practical Hours	Total Hours
MOPD401	Values and Ethics	4	-	-	4
MOPD402	Partnership Accounting	5	-	-	5
MOPD403	Cost Accounting	5	-	-	5
MOPD404	Typewriting – English Junior – Paper - II (GTE)	4	-	-	4
MOPD405	ELECTIVE: Shorthand English Junior – Speed (60 WPM)	4	-	-	4
MOPD406	ELECTIVE: Business Law				
MOPD407	Computerized Accounting – Lab – I	-	-	5	5
MOPD408	RDBMS – Lab	-	-	5	5
		22		10	32
Extra / Co-Curricular Activities	Physical Education				2
	Library				1
Total		-	-	-	35

V SEMESTER

Course code No.	COURSE	HOURS PER WEEK			
		Theory Hours	Tutorial	Practical Hours	Total Hours
MOPD501	Goods and Services Tax (GST)	4	-	-	4
MOPD502	Corporate Accounting	5	-	-	5
MOPD503	Management Accounting	5	-	-	5
MOPD504	Typewriting – English Senior - Paper – I (GTE)	5	-	-	5
MOPD505	ELECTIVE: Shorthand English Junior – Speed (80 WPM)	4	-	-	4
MOPD506	ELECTIVE: Auditing				
MOPD507	Computerized Accounting – Lab – II	-	-	5	5
MOPD508	Entrepreneurship and Startups	-	-	4	4
		23		9	32
Extra / Co-Curricular Activities	Physical Education				2
	Library				1
	TOTAL	-		-	35

VI SEMESTER

Course Code No.	COURSE	HOURS PER WEEK			
		Theory Hours	Tutorial	Practical Hours	Total Hours
MOPD601	Business Correspondence in English	5	-	-	5
MOPD602	Business Accounting	6	-	-	6
MOPD603	Indian Economy	5	-	-	5
MOPD604	Principles of Management	5	-	-	5
MOPD605	Typewriting – English Senior – Paper - II (GTE)	5	-	-	5
MOPD606	Project Work and Internship	-	-	6	6
		26		6	32
Extra / Co-Curricular Activities	Physical Education				2
	Library				1
Total		-	-	-	35

ANNEXURE – II

SCHEME OF EXAMINATIONS

III SEMESTER

Course code No.	COURSE	Examination Marks		Total Marks	Minimum for Pass	Duration of Exam Hours
		Internal assessment Marks	Autonomous Exam Marks *			
MOPD301	English	25	75	100	40	3
MOPD302	Advanced Financial Accounting	25	75	100	40	3
MOPD303	Business Statistics	25	75	100	40	3
MOPD304	Typewriting – English Junior – Paper - I (GTE) #	25	75	100	45	10 Mins.
MOPD305	ELECTIVE: Elements of Shorthand English Theory – II #	25	75	100	45	2
MOPD306	ELECTIVE: Marketing	25	75	100	40	3
MOPD307	Data Analytical – Lab	25	75	100	50	3
MOPD308	Desktop Publishing – Lab	25	75	100	50	3
	TOTAL			700		

* Autonomous Examinations will be conducted for 100 marks and will be reduced to 75 Marks.

Minimum for Pass 45 marks out of 100

IV SEMESTER

Course Code No.	COURSE	Examination Marks		Total Marks	Minimum for Pass	Duration of Exam Hours
		Internal assessment Marks	Autonomous Exam Marks *			
MOPD401	Values and Ethics	25	75	100	40	3
MOPD402	Partnership Accounting	25	75	100	40	3
MOPD403	Cost Accounting	25	75	100	40	3
MOPD404	Typewriting – English Junior – Paper - II (GTE)#	25	75	100	45	45 Mins.
MOPD405	ELECTIVE: Shorthand English Junior – Speed (60 WPM) #	25	75	100	45	Dictation 7 Mins. Trans. 1 Hr.
MOPD406	ELECTIVE: Business Law	25	75	100	40	3
MOPD407	Computerized Accounting – Lab – I	25	75	100	50	3
MOPD408	RDBMS – Lab	25	75	100	50	3
Total				700		

*** Autonomous Examinations will be conducted for 100 marks and will be reduced to 75 Marks.**

Minimum for Pass 45 marks out of 100

V SEMESTER

Course code No.	COURSE	Examination Marks		Total Marks	Minimum for Pass	Duration of Exam Hours
		Internal assessment Marks	Autonomous Exam Marks *			
MOPD501	Goods and Services Tax (GST)	25	75	100	40	3
MOPD502	Corporate Accounting	25	75	100	40	3
MOPD503	Management Accounting	25	75	100	40	3
MOPD504	Typewriting – English Senior - Paper – I (GTE)#	25	75	100	45	10 Mins.
MOPD505	ELECTIVE: Shorthand English Junior – Speed (80 WPM) #	25	75	100	45	Dictation 7 Mins. Trans. 1 Hr.
MOPD506	ELECTIVE: Auditing	25	75	100	40	3
MOPD507	Computerized Accounting – Lab – II	25	75	100	50	3
MOPD508	Entrepreneurship and Startups	25	75	100	50	3
	TOTAL			700		

* **Autonomous Examinations will be conducted for 100 marks and will be reduced to 75 Marks.**

Minimum for Pass 45 marks out of 100

VI SEMESTER

Course Code No.	COURSE	Examination Marks		Total Marks	Minimum for Pass	Duration of Exam Hours
		Internal assessment Marks	Autonomous Exam Marks *			
MOPD601	Business Correspondence in English	25	75	100	40	3
MOPD602	Business Accounting	25	75	100	40	3
MOPD603	Indian Economy	25	75	100	40	3
MOPD604	Principles of Management	25	75	100	40	3
MOPD605	Typewriting – English Senior - Paper - II (GTE) #	25	75	100	45	1
MOPD606	Project Work and Internship	25	75	100	50	3
Total				600		

* **Autonomous Examinations will be conducted for 100 marks and will be reduced to 75 Marks.**

Minimum for Pass 45 marks out of 100

List of Equivalent Subjects for C - Scheme to D – Scheme

DIPLOMA IN MODERN OFFICE PRACTICE

III SEMESTER			
C - SCHEME		D - SCHEME	
Course code No.	COURSE	Course code No.	COURSE
MOPC301	English	MOPD301	English
MOPC302	Business Management	MOPD602	Principles of Management
MOPC303	Advanced Financial Accounting	MOPD302	Advanced Financial Accounting
MOPC304	Business Statistics	MOPD303	Business Statistics
MOPD305	Typewriting – English Junior – Paper - I (GTE) #	MOPD304	Typewriting – English Junior – Paper - I (GTE) #
MOPC306	Typewriting – Tamil Junior – Paper - I (GTE) #	--	No Alternative
MOPC307	Desktop Publishing – Lab	MOPD308	Desktop Publishing – Lab

IV SEMESTER			
C - SCHEME		D - SCHEME	
Course code No.	COURSE	Course code No.	COURSE
MOPC401	English – II	--	No Alternative
MOPC402	Partnership Accounting	MOPD402	Partnership Accounting
MOPC403	Cost Accounting	MOPD403	Cost Accounting
MOPC404	Typewriting – English Junior – Paper - II (GTE)	MOPD404	Typewriting – English Junior – Paper - II (GTE)
MOPC405	Typewriting – Tamil Junior – Paper - II (GTE)	--	No Alternative
MOPC406	ELECTIVE: Marketing	MOPD306	ELECTIVE: Marketing
MOPC407	Oracle – Lab	MOPD408	RDBMS – Lab

V SEMESTER			
C - SCHEME		D - SCHEME	
Course code No.	COURSE	Course code No.	COURSE
MOPC501	Business Law	MOPD405	Business Law
MOPC502	Corporate Accounting	MOPD502	Corporate Accounting
MOPC503	Management Accounting	MOPD503	Management Accounting
MOPC504	Typewriting – English Senior - Paper – I (GTE)	MOPD504	Typewriting – English Senior - Paper – I (GTE)
MOPC505	ELECTIVE: Auditing	MOPD506	ELECTIVE: Auditing
MOPC506	Accounting Package and Commercial Practice - Lab	MOPD406	Computerized Accounting – Lab – I
MOPC507	Life and Employability Skill	--	No Alternative

VI SEMESTER			
C - SCHEME		D - SCHEME	
Course code No.	COURSE	Course code No.	COURSE
MOPC601	Business Communication	MOPD601	Business Correspondence in English
MOPC602	Business Accounting	MOPD602	Business Accounting
MOPC603	Income Tax (Law & Practice)	--	No Alternative
MOPC604	Environmental Science	--	No Alternative
MOPC605	Typewriting – English Senior - Paper - II (GTE)	MOPD605	Typewriting – English Senior - Paper - II (GTE)
MOPD606	Office Machineries and Equipment - Lab	--	No Alternative
MOPC607	Project Work	--	No Alternative

MOPD301 - ENGLISH

TEACHING AND SCHEME OF EXAMINATION

No of weeks per semester: 16 weeks

Course	Instructions		Examination			
	Hours/ Week	Hours/ Semester	Marks			Duration
			Internal Assessment	Autonomous Examinations	Total	
ENGLISH	4	64	25	100*	100	3 Hrs.

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS

Unit	Topics	No.of Hours
I	Prose	14
II	Poetry	10
III	Short Story	09
IV	Grammar	16
V	Composition	06
Test & Model Exam		9
Total		64

COURSE DESCRIPTION:

In this globalized era, students are expected to master English language skills not only to get suitable employment but also to survive in challenging work environment. Students need to execute their tasks in an organizational set up with a lot of avenues to communicate with their stakeholders. Having excellent writing skills help students to perform their task meticulously and perfectly. With the prescribed syllabus, students can enhance their reading and writing skills and enrich their vocabulary by way of exposing themselves to prose and short stories. Poetry helps students to understand different perspectives. Learning from poetry can help students respect and understand the viewpoints of people across the globe. Having a command over required grammar skills enables students to write sentences without grammatical errors.

This Course “**English**” is framed considering the above-mentioned points carefully.

OBJECTIVES:

At the end of the semester, the students will be able to:

- comprehend a prose text
- comprehend short stories
- enjoy reading a poem
- annotate the selective passages
- improve his / her vocabulary
- answer essay questions on the short stories
- understand the function of the grammatical units
- use the relevant grammatical units in situations
- answer questions on the relevant grammatical units
- write descriptive passages
- Make the précis of the given passage

COURSE OUTCOMES:

COURSE	MOPD301 - ENGLISH
After the completion of the course the student should be able to	
MOPD301.1	enrich their language skill using language criticized their vocabulary by way of exposing themselves to prose.
MOPD301.2	enrich their Learning skill from poetry can help students respect and understand the viewpoints of people across the globe.
MOPD301.3	enhance their knowledge and skill for the better understanding of various character in our life..
MOPD301.4	develop their creative skills through language and familiar with the grammatical speech and achieve their personal goal.
MOPD301.5	improve their required grammar skills, Writing passages and suitable word advertisements to write sentences without grammatical errors.

MOPD301 - ENGLISH

DETAILED SYLLABUS

UNIT I	PROSE: 1. “Letter to a Teacher” by Nora Rossi and Tom Cole (Trans.) 2. “Spoken English and Broken English” by G.B. Shaw 3. “Function of Education” by J. Krishnamurti 4. “With the Photographer” by Stephen Leacock	14 Hrs. 4 Hrs. 3 Hrs. 4 Hrs. 3 Hrs.
UNIT II	POETRY: 1. “Upon Westminster Bridge” by William Wordsworth 2. “The Quality of Mercy” by William Shakespeare 3. “Voice of the Unwanted Girl” by Sujata Bhatt 4. “The Unknown Citizen” by W.H. Auden	10 Hrs. 3 Hrs. 2 Hrs. 2 Hrs. 3 Hrs.
UNIT III	SHORT STORY: 1. “After Twenty Years” by O. Henry. 2. “The Night the Ghost Got In” by James Thurber 3. “A Cup of Tea” by Katherine Mansfield	9 Hrs. 3 Hrs. 3 Hrs. 3 Hrs.
UNIT IV	GRAMMAR: 1. Subject – Verb Agreement 2. Adverbs 3. Infinitives 4. Gerunds and Present Participles 5. Noun used as adjectives 6. Antonyms (from prescribed text book) 7. One Word Substitute (from prescribed text book) 8. Relative pronouns 9. Degrees of Comparison 10. Transformation of Sentences – from Interrogative, Negative and Exclamatory to Assertive 11. Clauses (Noun, adjective and adverb) 12. Prefixes and Suffixes	16 Hrs. 2 Hr. 1 Hr. 1 Hr. 1 Hr. 1 Hr. 1 Hr. 1 Hr. 1 Hr. 2 Hr. 2 Hr. 2 Hr. 1 Hr.
UNIT V	COMPOSITION: 1. Factual Description 2. Précis Writing	6 Hrs. 2 Hrs. 2 Hrs. 2 Hrs.
Test & Model Exam		9 Hrs.

TEXT BOOKS:

Sl.No	Title	Author	Publisher with Edition
1	College Prose & Poetry	T. Sriraman and Colin Swatridge	Trinity Press (An Imprint of Laxmi Publications Pvt. Ltd.), New Delhi.

REFERENCE BOOKS:

Sl.No	Title	Author	Publisher with Edition
1	Communication Skills - A Practical Approach	Hema Srinivasan, Alamelu Ramakrishnan and Valli Arunachalam	Frank Bros. & Co. (Publishers) Ltd., New Delhi.

LEARNING WEBSITE

- <https://www.readingrockets.org/teaching/reading-basics/comprehension>
- <https://www.amazon.in/English-Grammar-Comprehension-H-S-Bhatia/dp/8178122057>
- <https://www.ereadingworksheets.com/free-reading-worksheets/short-stories-with-questions/>
- <https://dictionary.cambridge.org/grammar/british-grammar/>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD301.1	3	3	2	-	2	3	3	-	-	3
MOPD301.2	3	3	2	-	2	3	3	-	-	3
MOPD301.3	3	3	2	-	2	3	3	-	-	3
MOPD301.4	3	3	2	-	2	3	3	-	-	3
MOPD301.5	3	3	2	-	2	3	3	-	-	3
Total	15	15	10	-	10	15	15	-	-	15
Correlation Level	3	3	2	-	2	3	3	-	-	3

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the blooms taxonomy. The question paper should consist of 90% question based on lower order thinking (LOTS) and the remaining question 10% based on higher order thinking (HOTS) as detailed below.

Bloom's Taxonomy Level	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD302 – ADVANCED FINANCIAL ACCOUNTING

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
ADVANCED FINANCIAL ACCOUNTING	5	80	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	No. of Hours
I.	Average Due Date	10
II.	Single Entry System	17
III.	Branch Accounts	15
IV.	Departmental Accounts	15
V.	Depreciation Accounts	14
	Test and Model Exam	9
	Total	80

COURSE DESCRIPTION

Students should have a sound knowledge about the average due date, Single entry system, departmental accounts, branch accounts and depreciation. By studying this Course, they will be skilled in preparing all types of accounts and able to apply the skill in Accounts preparation.

OBJECTIVE

Students will be able to

- understand the accounting procedures for average due date
- find out the profit and loss under single entry system
- prepare the profit or loss under departmental accounts
- know to prepare branch accounts using of different methods for computing the profit or loss
- learn the reasons and causes for providing depreciation

COURSE OUTCOMES

MOPD302 - ADVANCED FINANCIAL ACCOUNTING	
After successful completion of this course, the students should be able to	
MOPD302.1	understand the accounting procedures for average due date and account current
MOPD302.2	find out the profit and loss under single entry system
MOPD302.3	calculate the profit or loss under departmental accounts
MOPD302.4	prepare branch accounts using of different methods for computing the profit or loss
MOPD302.5	recognize the reasons and causes for providing depreciation

MOPD302 – ADVANCED FINANCIAL ACCOUNTING

DETAILED SYLLABUS

UNIT I	AVERAGE DUE DATE:	10 Hrs.
	Meaning–uses–steps in calculation of average due date	2 Hrs.
	Determination of due date – calculation of interest	2 Hrs.
	Types of problems: where the amount is lent in different installments	2 Hrs.
	Interest on drawings of partners	2 Hrs.
	Where the amount is lent in a single installment.	2 Hrs.
UNIT II	SINGLE ENTRY SYSTEM:	17 Hrs.
	Meaning and Definition of Single Entry System – Salient Features	2 Hrs.
	Differences between Double Entry System and Single Entry System	2 Hrs.
	Ascertainment of Profit method under Single Entry System	2 Hrs.
	Net Worth Method – Statement of Affairs – Meaning	2 Hrs.
	Distinguish between Balance Sheet and Statement of Affairs	2 Hrs.
	Conversion method – Need for conversion	2 Hrs.
	Steps involved for conversion of Single Entry into Double Entry System	2 Hrs.
	Preparation of Final Accounts under Conversion Method. (Simple problems only)	3 Hrs.
UNIT III	BRANCH ACCOUNTS:	15 Hrs.
	Meaning–objectives	1 Hr.
	Types of Branches – Dependent Branches	1 Hr.
	Accounting treatment in Dependent Branches	3 Hrs.
	Debtors system – Stock and Debtors system	4 Hrs.
	Goods sent to branch at cost price	3 Hrs.
	Goods sent to branch at invoice price.	3 Hrs.
UNIT IV	DEPARTMENTAL ACCOUNTS:	15 Hrs.
	Meaning- Need for Preparing Departmental accounts	2 Hrs.
	Distinction between Departmental accounts and Branch Accounts	2 Hrs.
	Basis for allocation of expenses	2 Hrs.
	Interdepartmental transfer	4 Hrs.
	Transfer at cost price and Invoice price.	5 Hrs.
UNIT V	DEPRECIATION ACCOUNTS:	14 Hrs.
	Meaning – Importance of Depreciation	1 Hr.
	Reasons for providing depreciation	1 Hr.
	Methods of depreciation	1 Hr.
	Fixed installment method	4 Hrs.
	Reducing balance method	4 Hrs.
	Annuity method	1 Hr.
	Sinking fund method – Insurance policy method	1 Hr.
	Revaluation method	1 Hr.
	(Problems are restricted to S.L.M. and W.D.V.)	
	Test & Model Exam.	9 Hrs.

TEXT BOOKS:

Sl.No	Title	Author	Publisher with Edition
1	Financial Accounting	T.S.Reddy & A. Murthy	Margham Publications, Chennai Reprint - 2007

REFERENCE BOOKS:

Sl.No	Title	Author	Publisher with Edition
1	Advanced Accounting	S.P.Jainand & K.L.Narang	Kalyani Publishers, New Delhi.
2	Advanced Accountancy	R.L.Gupta & Radhaswamy	Sultan Chand & Sons
3	Principles of Accountancy	K.L.Nagarajan, N.Vinayagam & P.L.Mani	S.Chand & Co. Ltd ,New Delhi - Edition 2007
4	Double entry book keeping	T.S. Grewal	Sultan Chand & Sons, Edition 2000

LEARNING WEBSITES

- <https://www.youtube.com/watch?v=ylob5Ez7Wjc>
- <https://cleartax.in/s/single-entry-system-bookkeeping>
- <https://www.educba.com/branch-accounting/>
- <https://www.educba.com/accounting-information-system/>
- <https://www.educba.com/depreciation-formula/>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD302.1	3	3	3	3	3			3	2	3
MOPD302.2	3	3	3	3	3			3	2	3
MOPD302.3	3	3	3	3	3			3	2	3
MOPD302.4	3	3	3	3	3			3	2	3
MOPD302.5	3	3	3	3	3			3	2	3
Total	15	15	15	15	15			15	10	15
Correlation Level	3	3	3	3	3			3	2	3

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy Level	Lower Order Thinking skills (LOTs)	Higher Order Thinking skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD303 - BUSINESS STATISTICS

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
BUSINESS STATISTICS	5	80	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	No.of Hours
I.	Business Statistics – Introduction	13
II.	Measures of Central Values (Averages)	15
III.	Measures of Dispersion	15
IV.	Correlation and Regression	14
V.	Index Numbers	14
	Test and Model Exam	09
	Total	80

COURSE DESCRIPTION

Students should have a sound knowledge in the Measures of Central Tendency, Description, Correlation, Regression of two variables and Index Numbers. By studying this Course, they will be skilled in preparing the statistical problems and methods.

OBJECTIVES

Students will be able to

- know the origin and Meaning of statistics
- acquire knowledge about Mean, Median and Mode.
- know the reliability of Averages
- understand the relationship between two variables.
- get knowledge about mean deviation and standard deviation.
- get practical knowledge about correlation and Index Numbers.

COURSE OUTCOMES

COURSE	MOPD303 - BUSINESS STATISTICS
After successful completion of this course, the students should be able to	
MOPD303.1	know the origin and meaning of statistics
MOPD303.2	acquire knowledge about Mean, Median and Mode
MOPD303.3	understand about the relationship between two variables
MOPD303.4	compare the mean deviation with standard deviation
MOPD303.5	find out the correlation and Index Numbers

MOPD303 - BUSINESS STATISTICS

DETAILED SYLLABUS

UNIT I	BUSINESS STATISTICS – INTRODUCTION:	13 Hrs.
	Origin – Meaning – Definition – Functions of Statistics	1 Hr.
	Object – Science or Art – Scope of Statistics	1 Hr.
	Uses – Limitations	1 Hr.
	Data Collection – Primary data – Secondary data	1 Hr.
	Methods of collecting Primary data	1 Hr.
	Sources of secondary data – Classification	1 Hr.
	Tabulation – Frequency Distribution	3 Hrs.
	Tabulation – Diagrams and Graphs	4 Hrs.
UNIT II	MEASURES OF CENTRAL VALUES (AVERAGES):	15 Hrs.
	Meaning – Definition of average – Objectives of averages	1 Hr.
	Arithmetic Mean – Mathematical characteristics –	1 Hr.
	Weighted arithmetic Mean, Discrete series, Continuous series	2 Hrs.
	Open end classes – Cumulative series	2 Hrs.
	Merits of Mean – Demerits of arithmetic Mean	2 Hrs.
	Median – Meaning – Discrete series, Continuous series	2 Hrs.
	Mode – Meaning – Method of calculation – Discrete series	3 Hrs.
	Continuous series	2 Hrs.
UNIT III	MEASURES OF DISPERSION	15 Hrs.
	Definition – Purpose – Objectives	1 Hr.
	Range – coefficient of Range,	2 Hrs.
	Quartile Deviation – Coefficient of quartile deviation	2 Hrs.
	Mean deviation - Meaning – Discrete Series	2 Hr.
	Continuous series – Standard Deviation-Meaning	2 Hrs.
	Discrete series – Continuous series	3 Hrs.
	Co-Efficient of variation – Meaning Lorenz curve.	3 Hrs.
UNIT IV	CORRELATION AND SIMPLE REGRESSION:	14 Hrs.
	Introduction – Definition – Utility of the study of correlation	1 Hr.
	Types of correlation – Positive or negative	1 Hr.
	Simple, partial and multiple – linear and non-linear	1 Hr.
	Karl Pearson’s coefficient of correlation – Meaning	2 Hrs.
	Rank correlation – Meaning merits and demerits of Rank correlation	2 Hrs.
	Simple linear Regression – meaning – uses	1 Hr.
	Difference between correlation and Regression	1 Hr.
	Regression Analysis	3 Hrs.
	Simple Regression Equations: X on Y and Y on X.	2 Hrs.
UNIT V	INDEX NUMBERS:	14 Hrs.
	Index Numbers – Meaning – Types of Index numbers	1 Hr.
	uses – Steps in construction of Index numbers	1 Hr.
	Methods of construction of Index numbers	2 Hrs.
	Quantity Index numbers – methods of calculation	2 Hrs.
	Tests in Index numbers – Time and Factor reversal tests	2 Hrs.
	Cost of living Index number – Aggregate Expenditure Method	3 Hrs.
	Family budget method.	3 Hrs.
	Test & Model Exam.	9 Hrs.

TEXT BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Practical Statistical	R.S.N. Pillai & Bhagavathi	S.Chand & Co Pvt. Ltd.,

REFERENCE BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Business Statistics	G.V. Shenoy U.K Srivastava S.C Sharma	Wiley Eastern Ltd.,
2	Statistical Methods	S.P. Gupta	Sultan Chand & Sons

LEARNING WEBSITES:

- <https://nptel.ac.in/courses/110/107/110107114/>
- <https://byjus.com/maths/central-tendency/>
- <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC3198538/>
- <https://www.coursera.org/lecture/linear-regression-model/correlation-QP6Mw>
- <https://www.vedantu.com/commerce/index-numbers>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD303.1	3	3	3	3	3			3	2	3
MOPD303.2	3	3	3	3	3			3	2	3
MOPD303.3	3	3	3	3	3			3	2	3
MOPD303.4	3	3	3	3	3			3	2	3
MOPD303.5	3	3	3	3	3			3	2	3
Total	15	15	15	15	15			15	10	15
Correlation Level	3	3	3	3	3			3	2	3

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy Level	Lower Order Thinking skills (LOTs)	Higher Order Thinking skills (HOTs)
		R – Remember, U-Understand, Ap-Apply
% to be included	90%	10%

MOPD304 – TYPEWRITING - ENGLISH - JUNIOR - PAPER – I (GTE)

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			
TYPEWRITING - ENGLISH – JUNIOR - PAPER – I (GTE)	Hours / Week	Hours / Semester	Marks			Duration
	5	80	Internal Assessment	Autonomous Examination	Total	
			25	100 *	100	10 Mins.

*** Examinations will be conducted for 100 marks and will be reduced to 75 marks.**

COURSE DESCRIPTION

To Type on one side of the paper an ordinary printed passage without heading and few figures if necessary and not exceeding two paragraphs, consisting of 1500 strokes, with the minimum capital letters, in double line spacing, with ten degrees margin on the left.

OBJECTIVES

The students will be able to

- attain Speed at 30 W/PM
- create Concentration in typing

COURSE OUTCOMES

COURSE	MOPD304–TYPEWRITING - ENGLISH - JUNIOR - PAPER – I (GTE)
After successful completion of this course, the students should be able to	
MOPD304.1	attain Speed at 30 W/PM
MOPD304.2	create Concentration in typing

DETAILED SYLLABUS

TYPEWRITING ENGLISH – JUNIOR – PAPER I (GTE)

SPEED (10 minutes)

To Type on one side of the paper an ordinary printed passage without heading and few figures if necessary and not exceeding two paragraphs, consisting of 1500 strokes, with the minimum capital letters, in double line spacing, with ten degrees margin on the left.

Special attention must be paid to accuracy and neatness of execution.

Note:

- Five strokes will be counted as a word.
- Each depression of character key or the space bar will be counted as a stroke
- No stroke is counted for paragraph indentation or depression of shiftkey.
- Two strokes are counted after every full stop, interrogation sign or exclamation mark.

TEXT BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Typewriting English Speed Book	--	Lakshmi Prasuram, Trichy

LEARNING WEBSITES:

1. <https://www.youtube.com/watch?v=2S3lhm8LaZo>
2. https://study.com/typing_class.html

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD304.1	3	-	-	3	2	-	2	-	3	2
MOPD304.2	3	-	-	3	2	-	2	-	3	2
MOPD304.3	3	-	-	3	2	-	2	-	3	2
Total	9	-	-	9	6	-	6	-	9	6
Correlation Level	3	-	-	3	2	-	2	-	3	2

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy Level	Lower Order Thinking skills (LOTs)	Higher Order Thinking skills (HOTs)
		R – Remember, U-Understand, Ap-Apply
% to be included	90%	10%

TYPEWRITING – ENGLISH – JUNIOR – PAPER I (GTE)

READY RECKONER

The Ready reckoner shown below is prepared on the basis of deduction of 1.8 marks for each mistake for 100 marks.

No. of Mistakes	Marks to be awarded	No. of Mistakes	Marks to be awarded	No. of Mistakes	Marks to be awarded
1	98	21	62	41	26
2	96	22	60	42	24
3	95	23	59	43	23
4	93	24	57	44	21
5	91	25	55	45	19
6	89	26	53	46	17
7	87	27	51	47	15
8	86	28	50	48	14
9	84	29	48	49	12
10	82	30	46	50	10
11	80	31	44	51	8
12	78	32	42	52	6
13	77	33	41	53	5
14	75	34	39	54	3
15	73	35	37	55	1
16	71	36	35	56 & above	0
17	69	37	33		
18	68	38	32		
19	66	39	30		
20	64	40	28		

Note:- (1) The total number of mistakes and the total marks awarded as per the above Ready Reckoner should be entered at the last typewritten page of the answer book, as illustrated below:

No. of Mistakes : 10 = 82 Marks

(2) Only the total marks awarded should be entered on the front wrapper in the place provided there for.

MOPD305 – ELECTIVE – ELEMENTS OF SHORTHAND – ENGLISH THEORY – II

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
ELECTIVE – ELEMENTS OF SHORTHAND – ENGLISH THEORY – II	4	64	Internal Assessment	Autonomous Examination	Total	2 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	No.of Hours
I.	CHAPTER XI TO XVI	12
II.	CHPATER XVII TO XXI	12
III.	CHAPTER XXII TO XXV	11
IV.	CHAPTER XXVI TO XXX	20
	Test & Model Exam	9
	Total	64

DETAILED SYLLABUS

UNIT I		12 Hrs.
	Initial hook –	1 Hr.
	Final hook alternative forms –	2 Hrs.
	Circle –	2 Hrs.
	Loops –	2 Hrs.
	Preceding initial hook –	2 Hrs.
	Circles and loops to final hooks –	2 Hrs.
	Shun hook.	1 Hr.
 UNIT II		 12 Hrs.
	Aspirate –	3 Hrs.
	Upward and downward r, l and sh –	4 Hrs.
	Compound consonants –	3 Hrs.
	Vowels indication.	2 Hrs.
 UNIT III		 11 Hrs.
	Halving principle – Section I & II –	6 Hrs.
	Doubling principle –	3 Hrs.
	Diphonic sings.	2 Hrs.
 UNIT IV		 20 Hrs.
	Medial semi-circle –	7 Hrs.
	Prefixes, suffixes –	5 Hrs.
	Contractions –	5 Hrs.
	Figures	3 Hrs.
	Test & Model Exam	9 Hrs.

TEXT BOOKS

SL.No	Title	Author	Publisher with Edition
1	Pitman Shorthand Instructor and Key	Isaic Pitman	New Era Edition.

LEARNING WEBSITES:

<https://www.urbanpro.com/shorthand/basic-pitman-shorthand-course-for-beginners>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD305.1	3	-	-	-	3	-	3	3	-	3
MOPD305.2	3	-	-	-	3	-	3	3	-	3
Total	6	-	-	-	6	-	6	6	-	6
Correlation Level	3	-	-	-	3	-	3	3	-	3

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
Level	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD306 – MARKETING

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
MARKETING	4	64	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	No. of Hours
I.	Introduction to Marketing	11
II.	Marketing Mix and Product Planning	11
III.	Pricing and Physical Distribution	11
IV.	Market Segmentation	10
V.	Consumer Behaviour	12
	Test & Model Exam	9
		64

COURSE DESCRIPTION

This course Marketing includes various functions in the field of Market and Product. Students will be able to gain knowledge in various marketing functions and product. This course helps us to select the Product for the regular use.

OBJECTIVES

Students will be able to

- know about the evolution of marketing and function of marketing.
- understand the marketing mix and steps involved in development of a newproduct.
- know the pricing policy and physical distribution of marketing.
- impart knowledge on market segmentation.
- know about the Consumer behavior on buying decisions.

COURSE OUTCOMES

COURSE	MOPD306 – MARKETING
	After successful completion of this course, the students should be able to
MOPD306.1	understand the evolution of marketing and function of marketing
MOPD306.2	know the marketing mix and new product development
MOPD306.3	learn the pricing policy and physical distribution of marketing.
MOPD306.4	understand the market segmentation – mass marketing, micro marketing
MOPD306.5	know the consumer behavior and select the quality product as per standard

DETAILED SYLLABUS

UNIT I	INTRODUCTION TO MARKETING:	11 Hrs.
	Marketing – Meaning and definitions–Importance	1 Hr.
	Evolution of Marketing – Classification of Market	2 Hrs.
	Objectives of Marketing – Selling and Marketing	1 Hr.
	Modern concepts of Marketing	1 Hr.
	Marketing functions – buying	2 Hrs.
	Transportation – warehousing	2 Hrs.
	Standardization – Grading- Packaging.	2 Hrs.
UNIT II	MARKETING MIX AND PRODUCT PLANNING:	11 Hrs.
	Marketing Mix – meaning – Marketing mix from 4Ps (Product, Price, place and promotion) to 7Ps (Product, Price, Place, Promotion, People, Processes and Physical Evidence)	2 Hrs.
	Product Planning & Development – Meaning and Important	1 Hr.
	Steps involved in the Development of a new product	2 Hrs.
	Product and Product Line Modification	2 Hrs.
	Diversification–Simplification	2 Hrs.
	Product cycle–Stages in the product life cycle	1 Hr.
	Reasons for new product failure.	1 Hr.
UNIT III	PRICING AND PHYSICAL DISTRIBUTION:	11 Hrs.
	Pricing – Objectives of Pricing	1 Hr.
	Factors influencing Pricing Decisions	2 Hrs.
	Process of Price determination	2 Hrs.
	pricing policies and procedures - Kinds of Pricing.	2 Hrs.
	Physical Distribution–Importance	1 Hr.
	Various kinds of marketing channels	2 Hrs.
	Distribution problems.	1 Hr.

UNIT IV MARKET SEGMENTATION:	10 Hrs.
Introduction–Definition–Criteria	1 Hr.
Bases–Geographic–Demographic	1 Hr.
Psychographic–Socio economic	1 Hr.
Benefits of Segmentation	1 Hr.
Philosophic of Market Segmentation.	1 Hr.
Mass Marketing- Product Variety Marketing	1 Hr.
Target Marketing - Micro Marketing	2 Hrs.
Customized Marketing - Personalized Marketing.	2 Hrs.
UNIT V CONSUMER BEHAVIOUR:	12 Hrs
Buyer Behaviour – Meaning – Types of Buyers	1 Hr.
Determinant of Buying Behaviour	1 Hr.
Buying Decision Process – Characteristics of Buyer Behaviour	1 Hr.
Buying Motives – Buying Decision Process	1 Hr.
Motives of Industrial Consumers.	1 Hr.
Marketing and Government–Bureau of Indian Standards	1 Hr.
Bureau of Energy Efficiency- BEE Star Rating	1 Hr.
Food Safety Standard Act–FPO mark–	
FSSAI mark Directorate of Marketing and Inspection, a	1 Hr.
Government of India agency- Agmark –Food Safety & Standards	1 Hr.
(Packaging & Labelling) Regulations,2011	1 Hr.
Green and Reddot - Green Marketing	1 Hr.
Service Marketing – Forward Trading in Commodities.	1 Hr.

Test & Model Exam 9 Hrs.

TEXT BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Modern Marketing	R.S.N.Pillai,Bagavathi	Sultan Chand and sons, New Delhi

REFERENCE BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Marketing	Rajan Nair	Sultan Chand and sons, New Delhi

LEARNING WEBSITES:

1. <https://www.britannica.com/topic/marketing/The-marketing-actors>
2. <https://www.investopedia.com/terms/f/four-ps.asp>
3. <https://rajdhanicollege.ac.in/admin/ckeditor/ckfinder/userfiles/files/Physical%20Distribution%20ReadingMaterial.pdf>
4. <https://www.qualtrics.com/au/experience-management/brand/what-is-market-segmentation/>
5. <https://www.omniconvert.com/blog/consumer-behavior-in-marketing-patterns-types-segmentation/>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD306.1	3	-	-	-	2	-	2	3	2	2
MOPD306.2	3	-	-	-	2	-	2	3	2	2
MOPD306.3	3	-	-	-	2	-	2	3	2	2
MOPD306.4	3	-	-	-	2	-	2	3	2	2
MOPD306.5	3	-	-	-	2	-	2	3	2	2
Total	15	-	-	-	10	-	10	15	10	10
Correlation Level	3	-	-	-	2	-	2	3	2	2

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
Level	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD307 – DATA ANALYTICAL - LAB

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			
	Hours / Week	Hours / Semester	Marks			Duration
DATA ANALYTICAL - LAB	4	64	Internal Assessment	Autonomous Examination	Total	
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

DETAILED ALLOCATION OF MARKS	
Content	Max Marks
Procedure	40
Execution	50
Viva voce	10
Total	100

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	No.of Hours
I.	Data Set and Variable Creation	12
II.	Graphical Representation	13
III.	Hypothesis and Excel To SPSS	13
IV.	Correlation	13
V.	Regression	13
Total		64

COURSE DESCRIPTION

Data Analytic is a Course for learning how to apply statistical knowledge acquired through business Statistics in SPSS. Data set creation, Graphical representation, formulation of Hypothesis, correlation analysis and regression analysis are the area to be covered in this Course.

LIST OF EQUIPMENT AND SOFTWARE:

- Desktop or Laptop computer
- Printer
- Software for Statistics and Excel Analysis

OBJECTIVES

Students will be able to

- understand the basic premises of Statistics and its application through SPSS.
- infer statistical data by applying geographical representation, Hypothesis formulation, correlation and regression analysis by using SPSS software

COURSE OUTCOMES

COURSE	MOPD307 – DATA ANALYTICAL - LAB
	After successful completion of this course, the students should be able to
MOPD307.1	learn about the Data Set Creation by using SPSS software
MOPD307.2	understand the Graphical Representation by using SPSS software
MOPD307.3	infer statistical data by applying Hypothesis by using SPSS software
MOPD307.4	prepare Correlation analysis by using SPSS software
MOPD307.5	infer Regression analysis by using SPSS software

DETAILED SYLLABUS

UNIT I	DATA SET AND VARIABLE CREATION: Meaning of Statistics – Importance of Statistics - Research Process – Different Types of Variables – Frequency Distribution – Creation of Data Set from Survey – Create different types of Variables.	12 Hrs.
UNIT II	GRAPHICAL REPRESENTATION: Graphical Representation of Frequencies – Descriptive Statistics Measures – Use of Tables and Graphs – Representation of Frequencies – Calculate and Interpret descriptive measures.	13 Hrs.
UNIT III	HYPOTHESIS AND EXCEL TO SPSS: Confidence Intervals – Testing of Hypothesis, Type I and Type II Errors – Calculation of Intervals – Formulation of Hypothesis – Data import from Excel to SPSS – File Merge.	13 Hrs.
UNIT IV	CORRELATION: Correlation Analysis– Correlation Testing– Interpretation of Correlation Coefficients – Reporting of Correlation Coefficients.	13 Hrs.
UNIT V	REGRESSION: Simple Regression Analysis – Testing of Simple Regression Analysis – Interpretation of Simple Regression Analysis outputs – Multiple Regression Analysis – Testing of Multiple Regression Analysis – Interpretation of Multiple Regression Analysis outputs	13 Hrs.

TEXT BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Discovering Statistics using SPSS.	Field, A. (2009).	3rd Edition. London: Sage publications

REFERENCE BOOKS

Sl. No	Title	Author	Publisher with Edition
1	Statistics for Business and Economics.	Newbold, P., Carlson, W., & Thorne, B. (2013)	8th Edition. London: Pearson Education
2	A. (2012) Research methods for business students	Saunders, M., Lewis, P., & Thornhill,	—

LEARNING WEBSITES:

1. <https://libguides.library.kent.edu/spss/importdata>
2. <https://statanalytica.com/blog/spss-vs-excel/>
3. <https://www.fao.org/3/W7295E/w7295e08.htm>
4. <https://www.educba.com/spss-vs-excel/>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment mark for a total of 25 marks which are to be distributed as follows:-

a)	Attendance (Award of marks same as Theory Courses)	: 05 Marks
b)	Procedure/ observation and tabulation/ Other Practical related Work	: 05 Marks
c)	Tests#	: 10 Marks
d)	Student Centered Learning (SCL) work sheet	: 05 Marks
	TOTAL	: 25 Marks

CO - POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD307.1	3	3	3	2	3	3	3	2	3	3
MOPD307.2	3	3	3	2	3	3	3	2	3	3
MOPD307.3	3	3	3	2	3	3	3	2	3	3
MOPD307.4	3	3	3	2	3	3	3	2	3	3
MOPD307.5	3	3	3	2	3	3	3	2	3	3
Total	15	15	15	10	15	15	15	10	15	15
Correlation Level	3	3	3	2	3	3	3	2	3	3

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

MOPD307 – DATA ANALYTICAL – LAB

PRACTICAL EXERCISES

Ex. No	Lab Exercises	CO	PO
1	Creation of data set from a survey	D307.1	PO1 & PO2
2	Creation of different Variables	D307.1	PO2 & PO7
3	Using tables and graphs to represent frequencies	D307.2	PO1 & PO7
4	Calculation of Confidence intervals	D307.3	PO5 & PO7
5	Formulation of Hypothesis	D307.3	PO1 & PO2
6	Import data from Excel to SPSS.	D307.3	PO2 & PO7
7	Merge Files.	D307.3	PO1 & PO7
8	Conduct Correlation Test.	D307.4	PO5 & PO7
9	Interpretation of Correlation Coefficients.	D307.4	PO1 & PO2
10	Conduct of Simple Regression analysis.	D307.5	PO2 & PO7
11	Interpretation of Simple Regression Analysis Outputs	D307.5	PO1 & PO7
12	Conduct of Multiple Regression Analysis.	D307.5	PO5 & PO7
13	Interpretation of Multiple Regression Analysis Outputs.	D307.5	PO1 & PO2
14	Conduct Regression Analysis Test.	D307.5	PO2 & PO7
15	Calculate and Interpret descriptive measures	D307.2	PO1 & PO7

Note: Open source software is available in online, browse and make use of it.

Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy Level	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
DESK TOP PUBLISHING – LAB	5	80	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	Time (Hrs.)
I.	Corel Draw – I	15
II.	Corel Draw – II	10
III.	Photoshop – I	15
IV.	Photoshop - II	10
V.	InDesign	30
Total		80

COURSE DESCRIPTION

This course Desk Top Publishing is useful for learning how to design various publications such as banner, brochure, viz. cards, books and book covers, booklets, etc. DTP course includes In Design, CorelDraw and Photoshop. This course is useful for graphic designers, web designers, DTP operators and all other persons who work with images and designs

OBJECTIVES

Students will be able to

- study Create a New File, Drawing Basic Geometric in Coral draw
- understand the Working With Text and Working with Images in Coral draw
- learn Photoshop Window and Making Selection
- understand the Painting Tools and Layers in photo shop
- know InDesign Workspace ,Tables and Working with Drawing Tools

COURSE OUTCOMES

COURSE	MOPD308 – DESK TOP PUBLISHING – LAB
	After successful completion of this course, the students should be able to
MOPD308.1	learn Creating a New File, Drawing Basic Geometric in Coral draw
MOPD308.2	know the Working With Text and Working with Images in Coral draw
MOPD308.3	learn Photoshop Window and Making Selection
MOPD308.4	know the Painting Tools and Layers in photo shop
MOPD308.5	know InDesign Workspace ,Tables and Working with Drawing Tools

DETAILED SYLLABUS

- UNIT I COREL DRAW - I 15 Hrs.**
- A. Creating a New File** - Corel Draw Screen - Title Bar - Menu Bar – Standard Tool Bar - Printable Page - Property Bar - Page Counter Bar - Color palette - Tool Box - Status bar.
- B. Drawing Basic Geometric** - Drawing and Selecting - Getting familiar with the Toolbox - Project Selection Moving - Changing the Shapes - Combining - Skewing - Welding - Blending - Artistic Media Tool – Rotating - Grouping.
- UNIT II COREL DRAW - II 10 Hrs.**
- C. Working With Text:** Text Tool Formatting - font size - arranging – bullets - Decorating - alignment - style.
- D. Working with Images:-** Bitmap and Vector Images - Importing - Cropping - Special effect to Bitmaps - Page Layout and Background - printing.
- UNIT III PHOTO SHOP - I 15 Hrs.**
- A. Photoshop Window :** Title Bar - Menu Bar - Options Bar - ImageWindow - Image Title Bar - Navigator Palette - Color Palette - LayersPalette - Screen Modes - Tool Box - Creating New file - Saving. Working With images and Colors: Bitmap and Vector Images - Changing the Image size - Resolution - Scanning - rotating - Cropping - hiding - canvas size - Color mode - File formats - Foreground and Background colors - Picker Palette.
- B. Making Selection:** Selection Tools - Marques - Marquee Options Bar - Lasso Tools - Polygonal Lasso Tool - Magnetic Lasso OptionsBar - Magic Wand Tool - Moving and Selection - Adding - Subtracting - Pasting - Fill Command - Transforming Selections - Inverting.
- UNIT IV PHOTO SHOP - II 10 Hrs.**
- C. Painting Tools:** Paint Brush - Creating new brush - Gradient Tool - Drawing Shapes - Custom Shape Tool - Blur tool - Sharpen tool -smudge Tool - Clone Stamp - Pattern Stamp - Dodge Tool - BurnTool.
- D. Layers:-** Layers Palette - Hiding/showing Layers - deleting - Merging - Layer effects. **Type :** Font, size, color, Orientation type - paragraph type - type selection – Filters.

UNIT V INDESIGN:**30 Hrs.**

A. InDesign Workspace: Application Bar, menu bar, Control Panel, Tools Panel, Document Window, Work Area, Creating a New Document – Ruler Guides – Creating Master Page - Working with Text - Frames - Path Tool - Working with objects - wrapping - Layers – Formatting Text - Spell check – grammar check.

B. Tables: Basic operations - Modifying - Formatting - Tables Strokes and Fills - Colors - style.

C. Working with Drawing Tools - using Graphic and Applying Effects working with colors - Kuler Panel - Preflight Check - Conversion to PDF File – Printing and Publishing the Document.

TEXT BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Comdex 9-in-in DTP Course Kit	Vikas Gupta	--
2	Indesign in Simple Steps	Kogent Learning Solutions Inc	--

LEARNING WEBSITES:

- www.javatpoint.com/coreldraw-basics
- [Photoshop basics for beginners | Adobe Photoshop tutorials](#)
- [How To Use Indesign : Beginners Guide \(Useful Steps\) \(educba.com\)](#)

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment mark for a total of 25 marks which are to be distributed as follows:-

- | | | |
|----|--|-------------------|
| a) | Attendance
(Award of marks same as Theory Courses) | : 05 Marks |
| b) | Procedure/ observation and tabulation/
Other Practical related Work | : 05 Marks |
| c) | Tests# | : 10 Marks |
| d) | Student Centered Learning (SCL) work sheet | : 05 Marks |

TOTAL : **25 Marks**

CO - POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD308.1	-	3	3	-	3	-	3	2	3	3
MOPD308.2	-	3	3	-	3	-	3	2	3	3
MOPD308.3	-	3	3	-	3	-	3	2	3	3
MOPD308.4	-	3	3	-	3	-	3	2	3	3
MOPD308.5	-	3	3	-	3	-	3	2	3	3
Total	-	15	15	-	15	-	15	10	15	15
Correlation Level	-	3	3	-	3	-	3	2	3	3

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

MOPD308 - DESK TOP PUBLISHING – LAB

PRACTICAL EXERCISES

Ex. No	Lab Exercises	CO	PO
1	Designing a Visiting Card in Corel Draw.	D308.1	PO1 & PO2
2	Designing a Notice in Corel Draw.	D308.1	PO2 & PO7
3	Designing a Certificate in Corel Draw.	D308.1	PO1 & PO7
4	Designing an Advertisement in Corel Draw.	D308.2	PO5 & PO7
5	Designing a Flex Banner in Corel Draw.	D308.2	PO1 & PO2
6	Converting an Image in Gray scale into Color in Photo Shop.	D308.3	PO2 & PO7
7	Designing a visiting Card in Photo Shop.	D308.3	PO1 & PO7
8	Changing the background of an image in Photoshop.	D308.3	PO5 & PO7
9	Creating Wall poster using Photoshop.	D308.4	PO1 & PO2
10	Creating a Greeting Card in Photo shop.	D308.4	PO2 & PO7
11	Creating a new Document in InDesign.	D308.4	PO1 & PO7
12	Creating a Table in InDesign.	D308.5	PO5 & PO7
13	Creating a Wedding Invitation in InDesign.	D308.5	PO1 & PO2
14	Creating an Advertisement in InDesign.	D308.5	PO2 & PO7
15	Creating a Document in two or more column with images in InDesign.	D308.5	PO1 & PO7
16	Designing a house in Corel Draw using various Tools with a scenery	D308.2	PO5 & PO7
17	Designing a Banner in Photoshop	D308.4	PO5 & PO7

ALLOCATION OF MARKS	
CONTENT	MAXIMUM MARKS
Procedure	40
Execution	50
Vivo-voce	10
Total	100

Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy Level	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MODEL QUESTION PAPER

Time : 3 Hours

Max. Marks : 100

1. Designing a Visiting Card in Corel Draw.
2. Designing a Notice in Corel Draw.
3. Designing a Certificate in Corel Draw.
4. Designing an Advertisement in Corel Draw.
5. Designing a Flex Banner in Corel Draw.
6. Converting an Image in Gray scale into Color in Photo Shop.
7. Designing a visiting Card in Photo Shop.
8. Changing the background of an image in Photoshop.
9. Creating Wall poster using Photoshop.
10. Creating a Greeting Card in Photo shop.
11. Creating a new Document in InDesign.
12. Creating a Table in InDesign.
13. Creating a Wedding Invitation in InDesign.
14. Creating an Advertisement in InDesign.
15. Creating a Document in two or more column with images in InDesign.
16. Designing a house in Corel Draw using various Tools with a scenery
17. Designing a Banner in Photoshop

MODEL QUESTION PAPER

Time – 3 Hours

Marks : 100

PART-A		Unit	Bloom's Level	CO	PO
I. Answer any TWO of the following in about 250 words each:				(02 x 12 = 24)	
a.	What is the central theme of the lesson "Letter to a Teacher"?	I	Ap	D301.1	PO1 & PO5
b.	Narrate the experiences of Stephen Leacock with the photographer.	I	R	D301.1	PO1 & PO7
c.	Why does the author say that our civilization is more secure than any that have gone before it?	II	U	D301.2	PO1, PO5, & PO7
PART – B					
II. Answer any ONE of the following in about 200 words:				(01 x 10 = 10)	
a.	What is the central theme of the story "A Snake in the Grass"?	II	Ap	D301.2	PO1 & PO5
b.	Why is the title of the story appropriate in "A Cup of Tea"?	II	Ap	D301.2	PO1 & PO7
c.	Describe the funny incident that caused the confusion in the house.	III	U	D301.3	PO1, PO5, & PO7
PART – C					
III. Annotate any FOUR of the following passages choosing any two divisions from each section:				(04 x 05 = 20)	
SECTION - A					
a.	"This is the sort of culture your poets should have given you"	II	E	D301.2	PO1 & PO5
b.	"I broke into tears and left"	II	AP	D301.2	PO1 & PO7
c.	"Even among English people, to speak too well is a pedantic affectation"	III	U	D301.3	PO1, PO5, & PO7
d.	The third great defect of our civilization is that it does not know what to do with its knowledge"	III	Ap	D301.3	PO1 & PO5
SECTION – B					
a.	"Because her heart was dead, She did not sigh nor moan".	II	R	D301.2	PO1 & PO5

b.	“Of the wide world I stand alone, and think Till love and fame to nothingness to sink”.	III	R	D301.3	PO1 & PO7
c.	“Ne’er saw I, never felt, a calm so deep”.	II	R	D301.2	1,5,7
d.	“Was he free? Was he happy? The question is absurd”.	II	R	D301.2	PO1 & PO5
PART – D					
IV. Answer any TEN of the following as directed:				(10 x 3 = 30)	
a.	Correct the errors in the following sentences:	IV	Ap	D301.4	PO1 & PO5
	i. Either you or he have broken the glass				
	ii. My friends as well as I was unhappy over the turn of events				
	iii. The size of the huge lecture halls astonishes the tourists.				
b.	Frame a sentence each using the following primary auxiliaries:	IV	U	D301.4	PO1 PO5, & PO7
	i. Am				
	ii. have				
	iii. Does				
c.	Fill in the blanks with suitable modal auxiliaries:	IV	Ap	D301.4	PO1 & PO5
	i. We ----- (mustn’t / can’t / should) speak loudly in the library.				
	ii. I am not sure, but my brother ----- (must / might/ mustn’t) visit us tomorrow.				
	iii. I think, you ----- (can / would / should) take medicine if your headache is getting worse.				
d.	Fill in the blanks with suitable tense forms of the verbs given in brackets:	IV	U	D301.4	PO1
	i. We ____ (plan) to go to a hill station. Last year we ____				
e.	Identify the voice of the following sentences and transform it into the other:	IV	E	D301.4	PO1 & PO5
	i. The manager should not always combine work with pleasure.				
	ii. Your good wishes are reciprocated by him.				
	iii. The doctor was examining the patient carefully.				
f.	Write suitable antonyms for the following words:	IV	U	D301.4	PO1 & PO5
	i. forget ii. expand iii. Negative				
g.	Give one-word substitute to the following:	IV	Ap	D301.4	PO1 PO5, & PO7
	i. Customary act or ceremony, not necessarily performed with understanding.				
	ii. Behavior that is not natural or genuine				
	iii. A pretty, bright thing of no value				

h.	Match the words and phrases in “A” with their meanings in “B”. <table border="1" data-bbox="228 222 971 403"> <thead> <tr> <th data-bbox="228 222 456 258">A</th> <th data-bbox="456 222 971 258">B</th> </tr> </thead> <tbody> <tr> <td data-bbox="228 258 456 294">i. invade</td> <td data-bbox="456 258 971 294">a. One who creates or designs something</td> </tr> <tr> <td data-bbox="228 294 456 329">ii. distress</td> <td data-bbox="456 294 971 329">b. Weak or disabled person</td> </tr> <tr> <td data-bbox="228 329 456 365">iii. inventor</td> <td data-bbox="456 329 971 365">c. Enter a country with armed forces</td> </tr> <tr> <td data-bbox="228 365 456 403"></td> <td data-bbox="456 365 971 403">d. Severe mental strain or trouble</td> </tr> </tbody> </table>	A	B	i. invade	a. One who creates or designs something	ii. distress	b. Weak or disabled person	iii. inventor	c. Enter a country with armed forces		d. Severe mental strain or trouble	IV	R	D301.4	PO1& PO5
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ii. distress	b. Weak or disabled person														
iii. inventor	c. Enter a country with armed forces														
	d. Severe mental strain or trouble														
i.	Rewrite the following sentences using the other degrees of comparison without altering the meaning:	IV	Ap	D301.4	PO1 & PO7										
	i. Vinoth is better than most other boys (into superlative degree)														
	ii. The sword is not so mighty as the pen (into comparative degree)														
	iii. Cheetah is the fastest animal on land (into positive degree)														
j.	Rewrite the following as assertive without changing the meaning:	IV	R	D301.4	PO1& PO5										
	i. Who can question them?														
	ii. How colorful is this portrait!														
	iii. Nobody hates to be rich.														
k.	Identify the clause of the underlined words in the following sentences:	IV	U	D301.4	PO1										
	i. The kids <u>who live in this neighborhood</u> take the bus to school														
	ii. This is the store <u>where the robbery took place</u>														
	iii. Atlantic City is <u>where the Boardwalk</u> is located														
l.	Fill in the blanks with the suitable form of words in brackets either by using a prefix or suffix.	IV	R	D301.4	PO1 PO5,& PO7										
	i. He is _____(fortune) to have such understanding parents.														
	ii. The _(socials) will be rounded up by the police in the event of a strike.														
	iii. In his _____(boy), he was a terror.														

PART – E					
V . Answer the following as directed:			(16 Marks)		
a.	Give a brief factual description of any TWO of the following, not exceeding 30 words: (2 X 3 = 6)	V	Ap	D301.5	PO1 & PO5
	i. A beach				
	ii. A hospital				
	iii. A hill station				
	iv. A shopping mall				
b.	Draft a suitable classified word ad bearing in mind the details provided below: (5) You wish to sell your scooter for Rs.25000/-. It is in excellent working condition.	V	R	D301.5	PO1
c.	Frame FIVE questions (“Wh” or “Yes or No” type) on the given newspaper passage. (5) Predicting that the COVID-19 pandemic is likely to have subsequent waves as well, Dr. Soumya Swaminathan, Chief Scientist at the World Health Organization, who has been maintaining a keen eye on the developments in India, says the efforts put in in the next 6-18 months will be most critical in battling the pandemic. “A lot depends also on the evolution of the virus itself, the ability of vaccines to keep up with variants, and it also depends on the duration of protective immunity of vaccines. A lot of this is changing,” she says. “We know that there will be definitely an end to the acute phase of the pandemic — when we have vaccinated about 30% of the world’s population, which is what we would like to see by the end of 2021. Then we can start seeing a significant reduction in the deaths.” Then 2022 can be about ramping up vaccination.	V	Ap	D301.5	PO1 & PO7

Note: The question paper setters are requested to follow the Revised Bloom’s Taxonomy levels as presented below:

Bloom’s Taxonomy Level	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MODEL QUESTION PAPER

Time: 3 Hrs.

Max. Marks: 100

PART – A (10 x 3 = 30 Marks)

Answer the following Questions:

		UNIT	BLOOM'S LEVEL	CO	PO
1.	What is average due date?	I	U	D302.1	PO1
2.	Calculate the due date of bill: when the maturity date of the bill falls on 15 th Aug.2002.	I	U	D302.1	PO1
3.	What is single entry?	II	R	D302.2	PO1
4.	Find out profit from the following data: Capital at the beginning of the year Rs.8,00,000 Drawings during the year Rs.1,80,000 Capital at the end of the year Rs.9,00,000 Capital introduced during the year Rs. 50,000	II	U	D302.2	PO2
5.	What are different kinds of branches?	III	R	D302.3	PO1
6.	Give short note on stock and debtor system.	III	U	D302.3	PO1
7.	What is department? Explain with an example	IV	U	D302.4	PO1
8.	How do you allocate the following expenses in departmental accounts? (a)Salaries (b) Lighting	IV	R	D302.4	PO1
9.	Define depreciation?	V	U	D302.5	PO1
10	A company purchased a plant for Rs.50,000. The useful life of the plant is 10 years and the residual value is Rs.10,000. Find out the Amount of depreciation under the straight line method.	V	R	D302.5	PO1

PART – B (5 x 14 = 70 Marks)

Answer the following Questions:

11	Explain the steps needed to find average due date?	I	R	D302.1	PO1
	[OR]				
	Kannan purchased goods from Raman, the due dates for payment in cash being as follows: Rs. Mar. 15 1,000 Due 18 th April Apr.21 1,500 Due 24 th May Apr.27 500 Due 30 th June May 15 600 Due 18 th July Raman agreed to draw a bill for the total amount due on the average due date. Ascertain that date.	I	U	D302.1	PO7

12	Mr. Mano keeps his books of accounts under Single -Entry system. His financial position on 31-12-1990 and 31-12-1991 was as follows:-	II	Ap	D302.2	PO5																											
	<table border="0"> <thead> <tr> <th style="text-align: left;">Particulars</th> <th style="text-align: right;">1990(Rs.)</th> <th style="text-align: right;">1991(Rs.)</th> </tr> </thead> <tbody> <tr> <td>Cash</td> <td style="text-align: right;">9,860</td> <td style="text-align: right;">800</td> </tr> <tr> <td>Stock-in-trade</td> <td style="text-align: right;">38,520</td> <td style="text-align: right;">57,020</td> </tr> <tr> <td>Plant and Machinery</td> <td style="text-align: right;">54,420</td> <td style="text-align: right;">61,000</td> </tr> <tr> <td>Bills Receivable</td> <td style="text-align: right;">---</td> <td style="text-align: right;">16,480</td> </tr> <tr> <td>Sundry Debtors</td> <td style="text-align: right;">24,840</td> <td style="text-align: right;">43,940</td> </tr> <tr> <td>Sundry Creditors</td> <td style="text-align: right;">72,040</td> <td style="text-align: right;">80,000</td> </tr> <tr> <td>Furniture</td> <td style="text-align: right;">4,960</td> <td style="text-align: right;">5,220</td> </tr> <tr> <td>Drawings</td> <td style="text-align: right;">---</td> <td style="text-align: right;">5,000</td> </tr> </tbody> </table>	Particulars	1990(Rs.)	1991(Rs.)	Cash	9,860	800	Stock-in-trade	38,520	57,020	Plant and Machinery	54,420	61,000	Bills Receivable	---	16,480	Sundry Debtors	24,840	43,940	Sundry Creditors	72,040	80,000	Furniture	4,960	5,220	Drawings	---	5,000				
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	During the year he introduced additional capital of Rs. 20,000. From the above information, Find out the profit of the year ended 31-12-1991.																															
	[OR]																															
	Prepare the Capital account and Current account of X and Y from the following information.	II	Ap	D302.2	PO5																											
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13	From the following information, prepare Branch Account showing the profit or loss of the branch:- Rs.	III	Ap	D302.3	PO2																											
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	Closing stock could not be ascertained, but it is known that the branch usually sells at cost plus 20%. The Branch Manager is entitled to a commission of 5 % on the profits of the branch before charging such commission.																															
	[OR]																															
	Distinguish between Branch accounts and Departmental Accounts.	III	C	D302.3	PO1																											

14	<p>A firm had two departments, Cloth and readymade garments. The garments were made by the firm itself out of cloth supplied by the cloth department at its usual selling price. From the following figures, prepare departmental trading and profit and loss account for the year ended 31-3-94.</p>	IV	R	D302.4	PO1																								
<table border="1"> <thead> <tr> <th></th> <th>Cloth dept.</th> <th>Readymade dept.</th> </tr> </thead> <tbody> <tr> <td>Opening stock on 1-4-93</td> <td>3,00,000</td> <td>50,000</td> </tr> <tr> <td>Purchases</td> <td>20,00,000</td> <td>15,000</td> </tr> <tr> <td>Sales</td> <td>22,00,000</td> <td>4,50,000</td> </tr> <tr> <td>Transfer to readymade garments dept.</td> <td>3,00,000</td> <td>--</td> </tr> <tr> <td>Expenses- manufacturing</td> <td>--</td> <td>60,000</td> </tr> <tr> <td>- Selling</td> <td>20,00</td> <td>6,000</td> </tr> <tr> <td>Stock 31-3094</td> <td>2,00,000</td> <td>60,000</td> </tr> </tbody> </table>			Cloth dept.	Readymade dept.	Opening stock on 1-4-93	3,00,000	50,000	Purchases	20,00,000	15,000	Sales	22,00,000	4,50,000	Transfer to readymade garments dept.	3,00,000	--	Expenses- manufacturing	--	60,000	- Selling	20,00	6,000	Stock 31-3094	2,00,000	60,000				
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<p>The stock in the readymade garments department may be considered consisting of 75% cloth and 25% other expenses. The cloth department earned gross profit @ 15% in 1992-93. General expenses of the business as a whole came to Rs.1,10,000.</p>																													
[OR]																													
<p>The following purchases were made by a business house having three departments:-</p> <table style="border: none;"> <tr> <td>Department A 1000 units</td> <td rowspan="3" style="font-size: 3em; vertical-align: middle;">}</td> <td rowspan="3" style="vertical-align: middle;">at a total cost of Rs.1,00,000</td> </tr> <tr> <td>Department B 2000 units</td> </tr> <tr> <td>Department C 2400 units</td> </tr> </table> <p>Stocks on 1st January were:</p> <table style="border: none;"> <tr> <td>Department A</td> <td>120 units</td> </tr> <tr> <td>Department B</td> <td>80 units</td> </tr> <tr> <td>Department C</td> <td>152 units</td> </tr> </table> <p>The sales were –</p> <table style="border: none;"> <tr> <td>Department A</td> <td>1020 units at Rs.20 each.</td> </tr> <tr> <td>Department B</td> <td>1920 units at Rs.22.50 each</td> </tr> <tr> <td>Department C</td> <td>2496 units at Rs.25 each.</td> </tr> </table> <p>The rate of gross profit is the same in each case prepare Departmental Trading Accounts.</p>		Department A 1000 units	}	at a total cost of Rs.1,00,000	Department B 2000 units	Department C 2400 units	Department A	120 units	Department B	80 units	Department C	152 units	Department A	1020 units at Rs.20 each.	Department B	1920 units at Rs.22.50 each	Department C	2496 units at Rs.25 each.	IV	Ap	D302.4	PO2 & PO5							
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15	<p>A Company whose accounting year is the calendar year purchased on 1st April 1987 machinery costing Rs. 30,000. It further purchased machinery on 1st October 1987 costing Rs. 20,000 and on 1st July 1988 costing Rs. 10,000. On 1st January 1989, one third of machinery which was installed on 1st April 1987 became absolute and was sold for Rs. 3,000. Show how the machinery account would appear in the books of the company. The depreciation to be charged at 10% on written down value method.</p>	V	R	D302.5	PO2																								
[OR]																													

	A company purchased a second hand plant for Rs.30,000. It immediately spent on it Rs.5,000. The plant was put to use on 01.01.2018. After having used it for 6years, it was sold for Rs.15,000. You are required to prepare the plant a/c for 6 years. Provide depreciation at 10% on original cost.	V	Ap	D302.5	PO 7
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Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy Level	Lower order Thinking Skills (LOTs) R – Remember, U-Understand, Ap-Apply	Higher Order Thinking Skills (HOTs) An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MODEL QUESTION PAPER

Time: 3 Hrs.

Max. Marks: 100

PART – A (10 X 3 = 30 Marks)																																
Answer the following Questions:																																
		Unit	Bloom's Level	CO	PO																											
1.	Define Statistics.	I	R	D303.1	PO1																											
2.	What is Primary data?	I	R	D303.1	PO1																											
3.	What do you mean by Dispersion?	II	R	D303.2	PO1																											
4.	Find out the mean of the following 5 students Marks: Marks : 80 55 40 68 40	II	R	D303.2	PO1																											
5.	What is Correlation?	III	R	D303.3	PO1																											
6.	Find the value of range. 8 10 5 9 12 11	III	R	D303.3	PO1																											
7.	What is Regression?	IV	R	D303.4	PO1																											
8.	Write the formula to Karl Pearson's Correlation Coefficient.	IV	R	D303.4	PO1																											
9.	What is Index Number?	V	U	D303.5	PO1																											
10.	Give short notes on cost of living index.	V	U	D303.5	PO1																											
PART – B (5 x 14 = 70 Marks)																																
Answer the following Questions:																																
11.	Explain the uses and limitation of the statistics.	I	R	D303.1	PO 1																											
[OR]																																
	Represent the following data by means of a percentage bar diagram.	I	Ap	D303.1	PO2																											
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="text-align: left;">ITEM</th> <th colspan="3" style="text-align: center;">COST OF PRODUCTION</th> </tr> <tr> <th style="text-align: center;">2012</th> <th style="text-align: center;">2013</th> <th style="text-align: center;">2014</th> </tr> </thead> <tbody> <tr> <td>RAWMATERIAL</td> <td style="text-align: center;">5,000</td> <td style="text-align: center;">6,600</td> <td style="text-align: center;">9,000</td> </tr> <tr> <td>LABOUR</td> <td style="text-align: center;">2,000</td> <td style="text-align: center;">3,000</td> <td style="text-align: center;">3,000</td> </tr> <tr> <td>OVERHEAD</td> <td style="text-align: center;">2,000</td> <td style="text-align: center;">1,800</td> <td style="text-align: center;">1,800</td> </tr> <tr> <td>OTHERS</td> <td style="text-align: center;">1,000</td> <td style="text-align: center;">600</td> <td style="text-align: center;">1,200</td> </tr> <tr> <td></td> <td style="text-align: center;">10,000</td> <td style="text-align: center;">12,000</td> <td style="text-align: center;">15,000</td> </tr> </tbody> </table>	ITEM	COST OF PRODUCTION			2012	2013	2014	RAWMATERIAL	5,000	6,600	9,000	LABOUR	2,000	3,000	3,000	OVERHEAD	2,000	1,800	1,800	OTHERS	1,000	600	1,200		10,000	12,000	15,000				
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12.	What is the arithmetic mean, median and Mode of the following data?	II	Ap	D303.2	PO 7																											
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	Calculate the median and mode for the following data.	II	Ap	D303.2	PO2 & PO5																											
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No. of Persons	3	8	14	30	36	28	16	10	5																							

13	Calculate mean deviation of the following data:								III	A	D303.3	PO7
	Class	0-10	10-20	20-30	30-40	40-50	50-60	60-70				
	Frequency	5	8	12	15	20	14	12	6			
[OR]												
	Calculate standard deviation from the data given:						III	R	D303.3	PO 2 & PO 5		
	Class	40-45	45-50	50-55	60-65	65-70					65-70	
	Frequency	43	13	14	12	5	2					
14.	Calculate the co-efficient of correlation between the X and Y for values given below.								IV	Ap	D303.4	PO7
	X	2	5	7	9	19	16					
	Y	25	27	26	29	34	39					
[OR]												
	Rankings of 10 trainees at the beginning X and at the end Y of a certain course are given below.								IV	An	D303.4	PO5 & PO7
	Trainees	A	B	C	D	E	F	G				
	X	1	6	3	9	5	2	7	10	8	4	
	Y	6	8	3	7	2	1	5	9	4	10	
Calculate spearman's rank correlation co-efficient												
15.	Calculate Fishers Ideal Index from the following data.								V	Ap	D303.5	PO2
	Commodity		Prices		Quantity							
			1977	1978	1977	1978						
	A		3	4	20	18						
	B		4	5	25	20						
	C		2	2	10	12						
	D		8	10	12	10						
	E		20	21	40	40						
[OR]												
	Define index number. State the various types of index numbers								V	U	D303.5	PO1

Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy Level	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MODEL QUESTION PAPER

Time: Ten minutes

(Maximum Marks: 100)

Typewrite the following in double line spacing, with a left margin of ten degrees. (Special attention must be paid to accuracy and neatness):-

Wisdom, an elusive quality, is essential for a leader or manager. Planning, coordinating, staffing, executing and communicating may be sufficient for line and staff executives. The top leader needs more, namely, wisdom. Erudition, intelligence, eloquence and ambition may propel a person to the executive suite but these are not enough to stay there or reach the top. What is wisdom? It is a difficult question to answer. Just as data are not useful until they are transformed into information, knowledge is not complete until it is developed into wisdom. If you package knowledge, experience, discretion and intuitive understanding and include the ability to apply these qualities effectively towards finding solutions to problems, you can write 'wisdom' in

bold letters outside the package.

While addressing the source of power of the leader, it is stated that while the leaders exercise the power, the source of power resides with the followers. They essentially echo what Vivekananda had said in a letter years earlier. Whether the leadership of society is in the hands of those who monopolise learning or wield the power of riches or arms, the source of its power is always the subject masses. By so much as the class in power severs itself from this source, by so much is it sure to become weak. Power is the essence of leadership but in his case it was a personal concept, not a professional one; his followers had invested him with power-ethical power, namely, principle-centred power.

* * *

MODEL QUESTION PAPER

Time: 2.00 Hours

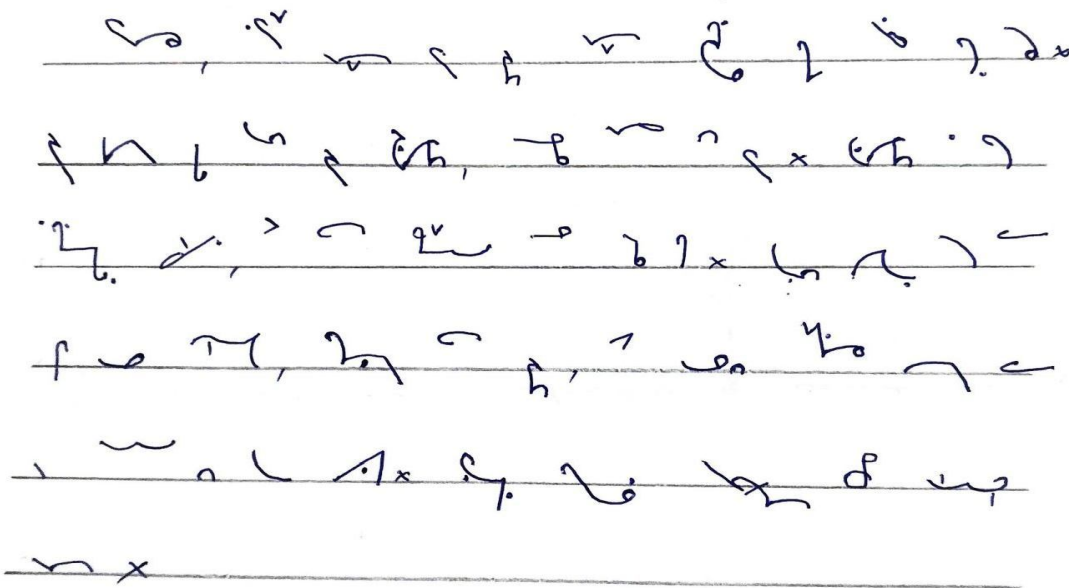
Max. Marks: 100

(Note: Answer all questions)

1. Answer all questions (4x5=20)
 - a. State with example how SHUN HOOK is written for curve stroke and straight stroke?
 - b. State any two rules with examples where Halving Principle is not employed.
 - c. How the following suffix termination is represented:
 - i. Ality
 - ii. Logical
 - d. How the following prefix termination is represented:
 - i. Accom
 - ii. Intro

2. Write in Shorthand: (10 x2=20)
 - a) Satisfaction
 - b) In our opinion
 - c) We would be
 - d) Selfish
 - e) Objection
 - f) I am surprised
 - g) Illustration
 - h) I know there is
 - i) At the same time
 - j) Programme

3. Transcribe the given Litho into Longhand (1x30=30)



4. Precise Writing: (1x30=30)

Read the following passage and precise it into a summary of about 120 words with a suitable heading and sub-heading using the indirect form of speech and the past tense. The number of words should be counted and noted at the summary.

Speaking in the State Legislative Assembly, an honourable Member said:

“Mr. Deputy Speaker, Sir, while moving this Demand, the Minister for Industries pointed out that the emphasis during the last five years had been on irrigation and agriculture. He also said that during the next five years the emphasis would be on industries. We cannot minimize the importance of industries though the main occupation of our people is agriculture. Agriculture will continue to be the main field of employment. But, at the same time, industries will observe a large number of people in urban areas. So, I welcome that the emphasis should be on increasing both large scale and small scale industries during the next five years.

The, basic industries and heavy industries have been reserved for the government. So, it is the duty of the government to see that large scale industries started by them. I am glad that the government has decided to exploit the lignite resources in Neyveli. I would like to point out that this is necessary for the development of other industries. Coal is necessary for starting many industries. Many honourable members pointed out that an iron and steel industry should be established in our state. It is impossible to start an iron and steel industry unless we have coal. I, therefore, request that the government may take necessary steps to make the Neyveli Lignite Project a success.

Then, we have a large number of consumer goods industries like textile and leather industries. I would like to ask how the handloom industries can grow if the price of yarn is very high. It is necessary to take steps to see that yarn is sold to the handloom weavers at a very low price so that the handloom industry may effectively compete with mill industry. For this purpose I would suggest that we should reserve certain varieties of cloth exclusively for the handloom industry. This is necessary and I see no other way of solving this problem.

MODEL QUESTION PAPER

Time: 3 Hrs.

Max. Marks: 100

PART – A [10 x 3 = 30]					
Answer the following Questions:		Unit	Bloom's Level	CO	PO
1	What is marketing?	I	R	D306.1	PO1
2	What is packaging?	I	AN	D306.1	PO1
3	What is marketing Mix?	II	R	D306.2	PO1
4	What is product cycle ?	II	R	D306.2	PO1
5	What are the objectives of pricing?	III	R	D306.3	PO1
6	What is physical distribution?	III	R	D306.3	PO1
7	What is market segmentation?	IV	R	D306.4	PO1
8	What is Micro Marketing?	IV	R	D306.4	PO1
9	What is buyer behavior?	V	R	D306.5	PO1
10	What is service marketing?	V	R	D306.5	PO1
PART – B [5 x 14 = 70]					
Answer any FIVE Questions					
11	What is Marketing? Discuss clearly the modern concept of marketing. (OR) What are the functions of the Marketing? Explain it.	I	R	D306.1	PO5
12	What is meant by Product Life Cycle? Explain its concepts with examples. (OR) Explain the various steps involved in the Development of a new product	II	R	D306.2	PO7

13	<p>What do you understand by channels of distribution? Explain the channel of distribution.</p> <p>(OR)</p> <p>Explain the factors influencing price determination</p>	III	U	D306.3	PO5
14	<p>What are the various kinds of segmentation? Explain it.</p> <p>(OR)</p> <p>Describe the factors involved in buying decision process.</p>	IV	U	D306.4	PO7
15	<p>Explain the bureau of Indian standards</p> <p>(OR)</p> <p>Explain the Buying Decision Process and Characteristics of Buyer Behaviour</p>	V	U	D306.5	PO5

Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy Level	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
		R – Remember, U-Understand, Ap-Apply
% to be included	90%	10%

MOPD401- VALUES AND ETHICS

TEACHING AND SCHEME OF EXAMINATION

No of weeks per semester: 16 weeks

Course	Instructions		Examination			
	Hours/ Week	Hours/ Semester	Marks			Duration
			Internal Assessment	Autonomous Examinations	Total	
VALUES AND ETHICS	4	64	25	100*	100	3 Hrs.

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS

Unit	Topics	Time (Hrs)
I.	Values and Individual	12
II.	Family Values and Value formation	12
III.	Ethical Values	11
IV.	Social Values	10
V.	Impact of Values and Ethics	10
Test & Model Exam		9
Total		64 Hrs

COURSE DESCRIPTION:

Values and Ethics is a Course for learning Individual's Values and Ethics from Individual and society point of view. It encompasses individual's perspective on Values, family and social values and also its impact on local and global level

OBJECTIVES:

Students will be able to

- understand the Values and Ethics to be followed at individual, family and society level.
- understand and follow the common codes to be practiced for the harmony and peace of our living environment.

COURSE OUTCOMES:

COURSE	MOPD401 - VALUES AND ETHICS
After the completion of the course the student should be able to	
MOPD401.1	enrich their skills of understanding the value education, Values and the individual Self-discipline and self-confidence.
MOPD401.2	enhance their knowledge about Threats of family life – Status of women in family and society.
MOPD401.3	develop their creative skills Ethical values, Professional ethics , Mass media ethics, Advertising ethics, Psychology of children and youth and Leadership qualities of Personality development.
MOPD401.4	improve their required skills about Social values – Faith, service and secularism – Social sense
MOPD401.5	enrich their environmental issues, Mutual respect of different cultures, religions and their beliefs.

MOPD401 - VALUES AND ETHICS

DETAILED SYLLABUS

Unit	Name of the Topics	Hours
I	<u>VALUES AND INDIVIDUAL</u>	12 Hrs.
	Values meaning – Significance of values – Classification of values – Needs of value education – Values and the individual	3 Hrs.
	Self-discipline, self-confidence, self-initiative, empathy, compassion, forgiveness, honesty and courage.	3 Hrs.
	Accountability – Willingness to learn – Team spirit	2 Hrs.
	Competence development – Honesty – Transparency – Respecting others	2 Hrs.
	Democratic functioning – Integrity and commitment.	2 Hrs.
II	<u>FAMILY VALUES AND VALUE FORMATION</u>	12 Hrs.
	Family values – Components, structure and responsibilities of family – Anger	3 Hrs.
	Neutralization – Adjustability – Threats of family life – Status of women in family and society	3 Hrs.
	Caring for needy and elderly – Time allotment for sharing ideas and concerns.	3 Hrs.
	Value formation – Role of family – Peer group – Society – Educational institutions – Role models and Mass media	3 Hrs.
III	<u>ETHICAL VALUES</u>	11 Hrs.
	Ethical values – Professional ethics – Mass media ethics – Advertising	4 Hrs.
	Ethics Influence of ethics on family life	3 Hrs.
	Psychology of children and youth – Leadership qualities – Personality development.	4 Hrs.

IV SOCIAL VALUES**10 Hrs.**

Definition of Society – Social values – Faith, service and secularism – Social sense and Commitment 5 Hrs.

Democracy – socialism – Gender justice – Human rights – Socio political awareness – Social integration– Social justice – Social awareness, Consumer awareness, Consumer rights and responsibilities – Redressed mechanisms. 5 Hrs.

V IMPACT OF VALUES AND ETHICS**10 Hrs.**

Effect of international affairs on values of life/ Issue of Globalization – Modern warfare – Terrorism. 5 Hrs.

Environmental issues – Mutual respect of different cultures, religions and their beliefs. 5 Hrs.

Test & Model Exam**9 Hrs.****TEXT BOOKS:**

Sl.No	Title	Author	Publisher with Edition
1	Grow Free Live Free	T. Anchukandam and J. Kuttainimathathil (Ed)	Krisitu Jyoti Publications, Bangalore (1995)
2	Resource Book for Value Education	Mani Jacob (Ed)	Institute for Value Education, New Delhi 2002.

REFERENCE BOOKS:

Sl.No	Title	Author	Publisher with Edition
1	Value Education Today	Daniel and Selvamony	(Madras CHristian College, Tambaram and ALACHE, New Delhi, 1990)
2	Values for Life	S. Ignacimuthu	Better Yourself Books, Mumbai, 1991
3	Education and Human Values	M.G.Chitakra	A.P.H.Publishing Corporation, New Delhi, 2003
4	Human Values and education	Ruhela	S.P, Sterling Publications, New Delhi, 1986

LEARNING WEBSITE:

1. <https://www.valuescentre.com/values-are-important/>
2. <https://www.betterup.com/blog/family-values>
3. <https://www.depts.ttu.edu/murdoughcenter/products/resources/recommended-core-ethical-values.php>
4. <https://www.ncbi.nlm.nih.gov/books/NBK401707/>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD401.1	3	3	2	-	-	3	3	-	-	3
MOPD401.2	3	3	2	-	-	3	3	-	-	3
MOPD401.3	3	3	2	-	-	3	3	-	-	3
MOPD401.4	3	3	2	-	-	3	3	-	-	3
MOPD401.5	3	3	2	-	-	3	3	-	-	3
Total	15	15	10	-	-	15	15	-	-	15
Correlation Level	3	3	2	-	-	3	3	-	-	3

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy Level	Lower Order Thinking skills (LOTs)	Higher Order Thinking skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD402 – PARTNERSHIP ACCOUNTING

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
PARTNERSHIP ACCOUNTING	5	80	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	Time (Hrs.)
I.	Partnership Fundamentals	15
II.	Admission of Partner	14
III.	Retirement & Death of Partner	14
IV.	Dissolution of A Firm	14
V.	Insolvency of A Partner	14
	Test and Model Exam	09
	Total	80

COURSE DESCRIPTION

This Course Partnership Accounting includes various accounting situations in the partnership based business organizations, which accommodates to the needs of the partnership accounting.

OBJECTIVES

Students will be able to

- understand the basic elements of Partnership Accounts in life cycle of a partnership concerns.
- familiarize the concept of the procedure in Admission and Retirement of the Partner
- apply the procedure of prepare partners' account at the time of death of the partner
- understand the accounting procedures of insolvency and dissolution of the partnership

COURSE OUTCOMES

COURSE	MOPD402 - PARTNERSHIP ACCOUNTING
	After successful completion of this course, the students should be able to
MOPD402.1	understand the basic elements of Partnership Accounts in life cycle of a partnership concerns
MOPD402.2	familiarize the concept of the procedure in Admission of the Partner
MOPD402.3	learn the concept of the procedure in Retirement and death of the Partner
MOPD402.4	apply the procedure of Dissolution of the Firm
MOPD402.5	understand the accounting procedures of insolvency of the partnership

MOPD402 – PARTNERSHIP ACCOUNTING

DETAILED SYLLABUS

UNIT I PARTNERSHIP FUNDAMENTALS	15 Hrs.
Definition – Partnership deed	1 Hr.
Rules applicable in the absence of partnership deed	1 Hr.
Necessary adjustments in accounts	1 Hr.
Interest on capital - Interest on Drawings	2 Hrs.
Partner’s salary and commission –Interest on partner’s loan	2 Hrs.
Profit and Loss Appropriation account	2 Hrs.
Capital account of partners – Fixed capital method	3 Hrs.
Fluctuating capital method – Problems.	3 Hrs.
UNIT II ADMISSION OF PARTNER:	14 Hrs.
Introduction – Adjustment in the profit sharing ratio	1 Hr.
Calculation of sacrificing ratio – Adjustment for Goodwill	2 Hrs.
Meaning of Goodwill –Methods of valuation of Goodwill	1 Hr.
Treatment of Goodwill on Admission of a partner	2 Hrs.
Adjustment for Revaluation of assets and liabilities	2 Hrs.
Adjustment of reserves and other accumulated profits	2 Hrs.
Adjustment of capitals and Preparation of Balance sheet. (Simple problems only)	4 Hrs.
UNIT III RETIREMENT & DEATH OF PARTNER:	14 Hrs.
Retirement of partner – Introduction	1 Hr.
Adjustment in the profit sharing ratio - Gaining ratio	1 Hr.
Distinction between Sacrificing ratio and Gaining ratio	1 Hr.
Adjustment for Goodwill on retirement of a partner	1 Hr.
Adjustment for Revaluation of assets and liabilities	2 Hrs.
Adjustment of reserves and other accumulated profits	2 Hrs.
Adjustment of Capital account after retirement	2 Hrs.
Death of a partner – Mode of payment	2 Hrs.
Accounting treatment and Preparation of Balance sheet (Comprehensive problems).	2 Hrs.
UNIT IV DISSOLUTION OF A FIRM:	14 Hrs.
Meaning of Dissolution	1 Hr.
Modes of dissolution – Settlement of accounts	1 Hr.
Journal entries for dissolution	3 Hrs.
Treatment of Goodwill on dissolution	3 Hrs.
Treatment of unrecorded assets and liabilities	3 Hrs.
Accounting treatment (Simple problems only)	3 Hrs.
UNIT V INSOLVENCY OF A PARTNER:	14 Hrs.
Insolvency of partner – Garner Vs. Murray Rule in India	1 Hr.
Capital ratio under Fixed capital method	2 Hrs.
Capital ratio under Fluctuating capital method	2 Hrs.
Insolvency of all the partner	3 Hrs.
Piecemeal distribution – Proportionate capital method	3 Hrs.
Maximum loss method. (Simple problems only)	3 Hrs.
Test and Model Exam	9 Hrs.

TEXT BOOKS:

Sl.No	Title	Author	Publisher with Edition
1	Financial Accounting	T.S.Reddy & A.Murthy	Margham Publications, Chennai Reprint - 2007

REFERENCE BOOKS:

Sl.No	Title	Author	Publisher with Edition
1	Advanced Accounting	S.P.Jainand & K.L.Narang	Kalyani Publishers, New Delhi.
2	Advanced Accountancy	R.L.Gupta & Radhaswamy	Sultan Chand & Sons
3	Principles of Accountancy	K.L.Nagarajan, N.Vinayagam & P.L.Mani	S.Chand & Co. Ltd ,New Delhi - Edition 2007
4	Double entry book keeping	T.S. Grewal	Sultan Chand & Sons, Edition 2000

LEARNING WEBSITES :

1. <https://ncert.nic.in/ncerts/l/leac103.pdf>
2. <https://ncert.nic.in/textbook/pdf/leac104.pdf>
3. <https://ncert.nic.in/textbook/pdf/leac105.pdf>
4. <https://byjus.com/ncert-solutions-class-12-accountancy-part-1-chapter-5-dissolution-of-partnership-firm/>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD402.1	3	3	3	2	3	2	3	3	2	3
MOPD402.2	3	3	3	2	3	2	3	3	2	3
MOPD402.3	3	3	3	2	3	2	3	3	2	3
MOPD402.4	3	3	3	2	3	2	3	3	2	3
MOPD402.5	3	3	3	2	3	2	3	3	2	3
Total	15	15	15	10	15	10	15	15	10	15
Correlation Level	3	3	3	2	3	2	3	3	2	3

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy Level	Lower Order Thinking skills (LOTs)	Higher Order Thinking skills(HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD403 – COST ACCOUNTING

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
COST ACCOUNTING	5	80	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	Time (Hrs.)
I.	Introduction and Cost sheet	15
II.	Material	14
III.	Labour	14
IV.	Overheads	14
V.	Marginal Costing	14
	Test and Model Exam.	09
	Total	80

COURSE DESCRIPTION

This course provides the essentials of Accounting for cost is an alternative effort to maximize profits by reducing the cost. It gives thorough knowledge about ascertainment of cost, control of cost and cost reduction. It helps in price fixation and framing business policy.

OBJECTIVES

Students will be able to

- understand the basic concepts of Cost Accounting and its importance
- understand the effective cost control procedures
- understand the costing techniques and enhance the skill on managerial decisions
- plan an effective remuneration policy for the labour at large
- analyse the Cost-Volume-Profit structure of an organisation

COURSE OUTCOMES

COURSE	MOPD403 - COST ACCOUNTING
	After successful completion of this course, the students should be able to
MOPD403.1	understand the basic concepts of Cost Accounting and its importance.
MOPD403.2	understand the effective cost control procedures.
MOPD403.3	understand the costing techniques and enhance the skill on managerial decision
MOPD403.4	plan an effective remuneration policy for the labour at large
MOPD403.5	analyse the Cost-Volume-Profit structure of an organisation

MOPD403 - COST ACCOUNTING

UNIT I	INTRODUCTION AND COST SHEET:	15 Hrs.
	Meaning and Definition of Cost, Costing and Cost Accounting	1 Hr.
	Elements of cost - Scope – Objectives	2 Hrs.
	Advantages and Limitations of Cost Accounting	2 Hrs.
	Differences between Financial Accounting and Cost Accounting	1 Hr.
	Classification of Cost – Preparation of Cost sheet	2 Hrs.
	Simple cost sheet – Cost sheet with detailed over heads	3 Hrs.
	Cost sheet with Stock adjustments – Problems	4 Hrs.
UNIT II	MATERIAL	14 Hrs.
	Meaning of Material and Material control-	2 Hrs.
	Material control methods - ABC Analysis-	2 Hrs.
	Perpetual Inventory System-	1 Hr.
	Differences between Bin card and Stores Ledger	1 Hr.
	EOQ- –	1 Hr.
	Stores ledger account –	1 Hr.
	Pricing of Materials Issues under FIFO and LIFO methods	2 Hrs.
	Computation of various Stock levels – Problems.	4 Hrs.
UNIT III	LABOUR	14 Hrs.
	Meaning of Labour - Types and Importance of Labour	1 Hr.
	Labour cost computation - Problems	2 Hrs.
	Labour turn over – causes – Measuring Labour turnover	2 Hrs.
	Meaning of Normal time, Idle time, Abnormal Idle time, Over time	2 Hrs.
	Essentials of good wage system – Time rate system – Piece rate system	2 Hrs.
	Calculation of remuneration under Taylor’s differential piece rate system	2 Hrs.
	Halsey premium plan and Rowan plan – Problems	3 Hrs.
UNIT IV	OVERHEADS	14 Hrs.
	Meaning and importance of Overhead –	2 Hrs.
	Function wise classification of Overhead –	2 Hrs.
	Meaning of Allocation , Apportionment and Absorption of Overhead costs	3 Hrs.
	Bases of apportionment	1 Hr.
	Problems on Primary and Secondary Distribution Overhead (repeated distribution method only)	3 Hrs.
	Computation of Machine hour rate – Problems	3 Hrs.

UNIT V MARGINAL COSTING**14 Hrs.**

Meaning of Marginal costing – Definition of Marginal cost	2 Hrs.
Features of marginal costing–Advantages and Limitations of Marginal costing	2 Hrs.
Applications of Marginal costing – Marginal cost statement	2 Hrs.
Cost -Volume-Profit Analysis– Fixed cost - Variable cost - Contribution	3 Hrs.
Profit-Volume (P/V) Ratio - Breakeven point	1 Hr.
Composite Breakeven point	1 Hr.
Margin of Safety	1 Hr.
Required Sales for given profit	1 Hr.
Estimated profit for given sales - Problems.	1 Hr.

Test & Model Exam.**9 Hrs.****TEXT BOOKS:**

Sl.No	Title	Author	Publisher with Edition
1	Cost Accounting	T.S.Reddy & Y. Hariprasad Reddy	Margham Publications,Chennai Reprint - 2007
2	Cost Accounting-Principles and Practice	S.P Jain and K.L Narang	Kalyani Publishers

REFERENCE BOOKS:

Sl.No	Title	Author	Publisher with Edition
1	Cost Accounting Text and Problems	M.C. Shukla, T.S. Grewal and M.P. Gupta	S.Chand & Co. Ltd ,New Delhi - Edition 2007
2	Practical Costing	B.S. Khanna, I.M. Pandey, G.K. Ahuja& S.C.L. Batra,	Sultan Chand & Sons, Edition 2000

LEARNING WEBSITES :

1. <https://www.zoho.com/books/guides/cost-sheet.html>
2. <https://www.upcounsel.com/material-costs>
3. <https://www.umeschandracollege.ac.in/pdf/study-material/accountancy/Labour-Costing.pdf>
4. <https://corporatefinanceinstitute.com/resources/knowledge/accounting/overheads/>
5. <https://www.bizinfong.com/business/advantages-and-disadvantages-of-marginal-costing/>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD403.1	3	3	2	2	3	2	3	3	-	2
MOPD403.2	3	3	2	2	3	2	3	3	-	2
MOPD403.3	3	3	2	2	3	2	3	3	-	2
MOPD403.4	3	3	2	2	3	2	3	3	-	2
MOPD403.5	3	3	2	2	3	2	3	3	-	2
Total	15	15	10	10	15	10	15	15	-	10
Correlation Level	3	3	2	2	3	2	3	3	-	2

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
Level	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD404 – TYPEWRITING - ENGLISH - JUNIOR - PAPER – II (GTE)

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
			Internal Assessment	Autonomous Examination	Total	
TYPEWRITING – ENGLISH – JUNIOR - PAPER – II (GTE)	4	64	25	100 *	100	45 Mins.

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION

UNIT	Topics	Hrs.
I	Statement Practice	13
II	Professional Letter	13
III	Business Letter	13
IV	Government Order	16
Test & Model Exam		09
Total		64

COURSE DESCRIPTION

To type Statistical matters and all type of letters from manuscript by elaborating of Abbreviations. (Statement, Professional Letters, Business Letters and Government Orders.

OBJECTIVES

The students will be able to

- prepare Documents
- learn and type Letters and Tables
- understand about the Statements etc.

COURSE OUTCOMES

COURSE	MOPD404 –TYPEWRITING– ENGLISH – JUNIOR - PAPER – I (GTE)
After successful completion of this course, the students should be able to	
MOPD404.1	learn and Type the Statement
MOPD404.2	learn and Type the Professional Letter
MOPD404.3	learn and Type the Business Letter
MOPD404.4	learn and Type the Government Order

DETAILED SYLLABUS

Unit	Topics	Hrs.
I.	Statement Practice	13
II.	Professional Letter	13
III.	Business Letter	13
IV.	Government Order	16
	Test & Model Exam	09
	Total	64

Note:

A candidate will be declared to have passed the examination of the Course only if he/she has secured the prescribed minimum 45 marks out of 100

Marks assigned for the question No. 1 (Unit No.1) - 50 marks.
 Marks assigned for the question No. 2
 (Any one from Unit No 2 to 4) - 50 marks.

TEXT BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Typewriting English Model Book	--	Lakshmi Prasuram, Trichy

REFERENCE BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Typewriting English Practicl Book	--	Lakshmi Prasuram, Trichy

LEARNING WEBSITES:

1. <https://www.youtube.com/watch?v=2S3lhm8LaZo>
2. https://study.com/typing_class.html

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD404.1	3	3	-	3	2	-	2	-	3	2
MOPD404.2	3	3	-	3	2	-	2	-	3	2
MOPD404.3	3	3	-	3	2	-	2	-	3	2
MOPD404.4	3	3	-	3	2	-	2	-	3	2
Total	12	12	-	12	8	-	8	-	12	8
Correlation Level	3	3	-	3	2	-	2	-	3	2

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy Level	Lower Order Thinking skills (LOTs)	Higher Order Thinking skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

ELECTIVE: MOPD405 – SHORTHAND – ENGLISH – JUNIOR – SPEED (60 WPM)

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			
	Hours / Week	Hours / Semester	Marks			Duration
SHORTHAND – ENGLISH – JUNIOR – SPEED (60 WPM)	4 Hrs.	64 Hrs.	Internal Assessment	Autonomous Examination	Total	
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

Note:

- 1. Minimum mark for Pass in this subject is 45, as per GTE norms**
- 2. As this is a skill based subject and students need constant practice, classes should be conducted until the commencement of the Board Theory Examinations.**

COURSE DESCRIPTION:

The subject Shorthand – English – Junior – Speed (60 WPM) helps the students to have thorough knowledge in Shorthand and make students capable of taking Dictation.

OBJECTIVES:

- This subject helps the students to take down dictation of an easy passage.

TEXT BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Shorthand Magazines – Speed Writer	--	--

LEARNING WEBSITES:

<https://www.urbanpro.com/shorthand/basic-pitman-shorthand-course-for-beginners>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
Total marks		25 marks

CO- POs & PSOs MAPPING MATRIX

COURSE OUTCOME

COURSE	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD405.1	3	-	-	-	3	-	3	3	-	3
MOPD405.2	3	-	-	-	3	-	3	3	-	3
Total	6	-	-	-	6	-	6	6	-	6
Correlation Level	3	-	-	-	3	-	3	3	-	3

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
Level	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

Speed practice from Exercise Number 25 to 144 in the Exercise Book.

EXAMINATION:

Students to take down in shorthand a passage consisting of 420 words @ 60WPM and transcribe it into long hand.

Time : Dictation: 7 Minutes **Transcription: 1.00 Hour.**

Marks : Maximum Marks: 100 Minimum Mark for Pass: 45

VALUATION

SPECIAL INSTRUCTION TO EXAMINERS:

Examiners are informed that the 10 marks allotted for shorthand performance may be given in FULL as long as the transcription is supported by the shorthand outlines.

GENERAL:

1. Mistakes should be underlined in red ink and marked as X for a fullmistake and / for a half mistake.
2. In arriving at the total number of full mistakes, fraction of mistake may be ignored.
3. Out of the total marks of 100, **TEN (10) marks** are allotted for shorthandperformance.
4. One mark for a Full Mistake and half a mark for Half Mistake should bereduced. (Refer the enclosed **Ready Reckoner**).
5. Only the total marks awarded should be entered on the front page ofshorthand note book.

NATURE OF MISTAKES:

FULL MISTAKE – X

1. Any unwanted addition of one word or more words in a place.
2. Every omission of a word.
3. Omission to split the matter both the passage and letter (Paragraphing).
4. Every substitution of a word.

HALF MISTAKE - /

1. Omission or addition of an article.
2. Improper use of capital and small letters.
3. The use of singular for plural and vice versa.
4. Omission of punctuation
5. Spelling mistake.
6. Every tense mistake.

READY RECKONER

The Marks shown in the Ready Reckoner below is on the basis of deduction of 1 mark for each mistake for 90 marks.

No. of Mistakes	Marks to be awarded	No. of Mistakes	Marks to be awarded	No. of Mistakes	Marks to be awarded
1	89	31	59	61	29
2	88	32	58	62	28
3	87	33	57	63	27
4	86	34	56	64	26
5	85	35	55	65	25
6	84	36	54	66	24
7	83	37	53	67	23
8	82	38	52	68	22
9	81	39	51	69	21
10	80	40	50	70	20
11	79	41	49	71	19
12	78	42	48	72	18
13	77	43	47	73	17
14	76	44	46	74	16
15	75	45	45	75	15
16	74	46	44	76	14
17	73	47	43	77	13
18	72	48	42	78	12
19	71	49	41	79	11
20	70	50	40	80	10
21	69	51	39	81	9
22	68	52	38	82	8
23	67	53	37	83	7
24	66	54	36	84	6
25	65	55	35	85	5
26	64	56	34	86	4
27	63	57	33	87	3
28	62	58	32	88	2
29	61	59	31	89	1
30	60	60	30	90	0

ELECTIVE: MOPD406 –BUSINESS LAW

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
BUSINESS LAW	4 Hrs.	64 Hrs.	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	Time (Hrs.)
I.	Introduction to Contract	11
II.	Consideration and Capacity	11
III.	Free Consent	11
IV.	Performance and Discharge of Contract	11
V.	Contract of Agency	11
Test and Model Exam		09
Total		64

COURSE DESCRIPTION

This course Business Law covers Contract, Consideration and capacity, Free Consent, Performance and discharge of contract and contract of agency which gives the ability and courage to enter into business contracts with clear objective, course of action and end result.

OBJECTIVES

Students will be able to

- acquire knowledge in the basic concepts of Business law
- enable the student to understand how a valid contract should be
- understand the contents, rules and regulation of Indian Contract Act
- know the eligibility of persons to whom the contract is entered

COURSE OUTCOMES

COURSE	MOPD406 – BUSINESS LAW
	After successful completion of this course, the students should be able to
MOPD406.1	acquire knowledge in the basic concepts of Business law
MOPD406.2	know the eligibility of persons to whom the contract is entered
MOPD406.3	understand about the free consent
MOPD406.4	study the performance and discharge of contract
MOPD406.5	learn about the contract of Agency

ELECTIVE:MOPD406 –BUSINSSLAW

DETAILED SYLLABUS

UNIT I	INTRODUCTION TO CONTRACTS	11 Hrs.
	Law – Meaning and Definition – Objectives	1 Hr.
	Sources of Mercantile Law	1 Hr.
	Law of contract --Definition of Contract	1 Hr.
	Meaning of Agreement	1 Hr.
	Essential elements of valid contract	1 Hr.
	Classification of contract.	1 Hr.
	Offer–Definition–Classification	1 Hr.
	Legal rules relating to a valid offer	1 Hr.
	Communication of offer – Acceptance – Definition	1 Hr.
	Legal Rules relating to Acceptance	1 Hr.
	Revocation of Offer and Acceptance .	1 Hr.
UNIT II	CONSIDERATION AND CAPACITY OF PARTIES	11 Hrs.
	Consideration – Definition	1 Hr.
	Legal rules as to consideration	2 Hrs.
	Stranger to contract.	1 Hr.
	Capacity of parties–Minor	1 Hr.
	Rules relating to Minor’s agreement	2 Hrs.
	Agreement by persons of unsound mind	2 Hrs.
	Person disqualified to enter into contract.	2 Hrs.
UNIT III	FREE CONSENT	11 Hrs.
	Free consent–Coercion–Undue influence	1 Hr.
	Legal effects–Differences between Coercion and	2 Hrs.
	Undue influence Misrepresentation – Meaning	1 Hr.
	Requirements and consequences of Misrepresentation	2 Hrs.
	Fraud – Definition –Essential elements of fraud	1 Hr.
	Consequences of fraud	1 Hr.
	Distinction between fraud and Misrepresentation	2 Hrs.
	Mistake – kinds – Remedies of Mistake.	1 Hr.
UNIT IV	PERFORMANCE AND DISCHARGE OF CONTRACT	11 Hrs.
	Performance – Meaning – Who must perform the contract?	1 Hr.
	Tender of performance– Essentials of a tender	2 Hrs.
	Time, place and manner of performance	1 Hr.
	Reciprocal promises– contracts need not be performed	1 Hr.
	Discharge of contract –	1 Hr.
	Methods of discharge or termination Contract -	1 Hr.
	Breach of contract	2 Hrs.
	Remedies for Breach of contract	2 Hrs.

UNIT V CONTRACTOFAGENCY**11 Hrs.**

Definition of Agent and Principal	1 Hr.
Essentials of relationship of agency	1 Hr.
Creation of Agency - Classification of Agents	2 Hrs.
Duties and rights of Agent - Duties and rights of Principal	2 Hrs.
Delegation of Authority	1 Hr.
Position of Principal and Agent in relation to third parties	2 Hrs.
Termination of Agency.	2 Hrs.

Test & Model Exam.**9 Hrs.****TEXT BOOKS**

Sl.No	Title	Author	Publisher with Edition
1	Business Law	RSN Pillai & Bagavathi	Sultan Chand & Sons

REFERENCE BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Elements of Mercantile Law	N.D.Kapoor	Sultan Chand & Sons
2	K.C. Grag, Business Laws	R.C.Chawla	Kalyani Publishers
3	Business Law	S.Kathiresan & Dr.V.Radha	Prasanna Publisher

LEARNING WEBSITES:

1. <https://josephscollege.ac.in/lms/Uploads/pdf/material/BLAW.pdf>
2. <https://www.iare.ac.in/sites/default/files/Business%20Law%20%26Ethics%20Noes.pdf>
3. https://onlinecourses.nptel.ac.in/noc22_mg52/preview
4. <https://egyankosh.ac.in/bitstream/123456789/13360/1/Unit-4.pdf>
5. <https://www.vedantu.com/commerce/discharge-of-contract>

CONTINUOUS INTERNALASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD406.1	3	2	2	2	3	-	2	3	-	2
MOPD406.2	3	2	2	2	3	-	2	3	-	2
MOPD406.3	3	2	2	2	3	-	2	3	-	2
MOPD406.4	3	2	2	2	3	-	2	3	-	2
MOPD406.5	3	2	2	2	3	-	2	3	-	2
Total	15	10	10	10	15	-	10	15	-	10
Correlation Level	3	2	2	2	3	-	2	3	-	2

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
Level	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD407 – COMPUTERISED ACCOUNTING - LAB-I

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
COMPUTERISED ACCOUNTING - LAB-I	5	80	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

ALLOCATION OF MARKS	
Content	Max Marks
Procedure	40
Execution	50
Viva voce	10
Total	100

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	Time (Hrs.)
I.	Fundamentals of Tally.ERP9	15
II.	Setting up of Accounting Masters	15
III.	Recording Accounting Transactions and Reporting in Tally	15
IV.	Setting up of Inventory Masters	15
V.	Recording of Inventory Transactions and Reporting	20
Total		80

COURSE DESCRIPTION

This course, by exposing the students to the concepts related tally, they will come to know how they can be applied in practical situations. Moreover students will be further exposed to important concepts and gain sufficient knowledge regarding accounts in totally.

OBJECTIVES

Students will be able to

- learn about the better Accounting Quality
- understand to use accounts tools for ease of work and Automate Work
- learn to minimize Human Errors and Greater Accuracy and Consistency for preparing accounts.
- improve efficiency, reliability and Multitasking.
- learn about how to reduce Volume of Work-Lower Operating Costs-Good Working Environment

COURSE OUTCOMES

COURSE	MOPD406 – COMPUTERISED ACCOUNTING – LAB – I
After successful completion of this course, the students should be able to	
MOPD407.1	study about the fundamentals of Tally.ERP9
MOPD407.2	learn about Setting up of Accounting Masters
MOPD407.3	prepare Recording Accounting Transactions and Reporting in Tally
MOPD407.4	learn about Setting up of Inventory Masters
MOPD407.5	prepare Recording of Inventory Transactions and Reporting

MOPD407 – COMPUTERISED ACCOUNTING – LAB – I

DETAILED SYLLABUS

UNIT I FUNDAMENTALS OF TALLY.ERP9 : 15 Hrs.

Introduction to Tally ERP 9 - Tally.ERP 9 Screen Components - Company Creation - Opening (Loading) of Tally.ERP 9 - Modification of Company - Deletion of Company - Shut (Close) a Company – Company Selection.

UNIT II SETTING UP OF ACCOUNTING MASTERS : 15 Hrs.

Group – Creating Group - Altering or Modifying Group – Ledger – Creating Ledger – Creating a Multiple Ledger – Displaying or Alter a Single Ledger Account – Vouchers Types – Pre-defined Voucher Types in Tally ERP 9.

UNIT III RECORDING ACCOUNTING TRANSACTIONS AND REPORTING IN TALLY: 15 Hrs.

Types of Vouchers - Day Book - Cash Book - Petty Cash Book - Bank Book - Journal Register – Ledger - Group Summary - Group Voucher - Purchase Register - Sales Register- Modifying Reports (Options) – Trial Balance - Profit & Loss Account - Balance Sheet.

UNIT IV SETTING UP OF INVENTORY MASTERS : 15 Hrs.

Creating Stock Group - Stock Units – Stock Category - Stock Items - Alternation - Creation of Godowns / Locations – Stock Summary - F11 Features.

UNIT V RECORDING OF INVENTORY TRANSACTIONS AND REPORTING : 20 Hrs.

Purchase Order Processing - Sales Order Processing - Re-Order Levels - Batch-wise Details - Bill of Materials (BoM) - Price Levels and Price Lists - Actual and Billed Quantities - Sales Order Book – Purchase Order Book.

TEXT BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Computerised Accounting using Tally (with GST)	M. Yadagiri and G. Srinivas	Kalyani Publishers

REFERENCE BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Computerised Accounting	Garima Agarwal	Himalaya
2	Computerised Accounting	A.MuraliKrishna	Vaagdevi
3	Implementing Tally.ERP 9	A.KNadhaniand K.KNadhani	BPB Publications
4	Tally ERP9	J.SArora	Kalyani Publications

LEARNING WEBSITES:

1. <https://sscstudy.com/tally-erp-9-gst-notes-pdf-free-download/>
2. <https://sscresult.in/tally-erp-9-book-pdf-free-download/>
3. <https://tallysolutions.com/tally/how-to-use-gst-in-tally-erp-9/>
4. <https://tallysolutions.com/mena/tally/how-to-use-tally-erp9/>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment mark for a total of 25 marks which are to be distributed as follows:-

- | | |
|---|-------------------|
| a) Attendance | : 05 Marks |
| (Award of marks same as Theory Courses) | |
| b) Procedure/ observation and tabulation/
Other Practical related Work | : 05 Marks |
| c) Tests# | : 10 Marks |
| d) Student Centered Learning (SCL) work sheet | : 05 Marks |
| TOTAL | : 25 Marks |

CO - POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD407.1	3	3	3	-	3	-	3	2	3	3
MOPD407.2	3	3	3	-	3	-	3	2	3	3
MOPD407.3	3	3	3	-	3	-	3	2	3	3
MOPD407.4	3	3	3	-	3	-	3	2	3	3
MOPD407.5	3	3	3	-	3	-	3	2	3	3
Total	15	15	15	-	15	-	15	10	15	15
Correlation Level	3	3	3	-	3	-	3	2	3	3

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

MOPD407 – COMPUTERISED ACCOUNTING – LAB – I

PRACTICAL EXERCISES

Ex. No	Lab Exercises	CO	PO
1	Company Creation, Alteration and Shut Company	D407.1	PO1 & PO2
2	Creating Groups & Ledgers	D407.2	PO2 & PO7
3	Voucher entry - Adjustment entry - Viewing the Trial balance, Profit and loss account and Balance sheet.	D407.3	PO1 & PO7
4	Creating Stock Group, Stock Units, Stock Items, Integration of Accounts with Inventory.	D407.4	PO5 & PO7
5	F11 Features–Accounting, Inventory & Statutory Features	D407.4	PO1 & PO2
6	Godown /Locations–Creating multiple Godown, Stock Journal	D407.4	PO2 & PO7
7	Preparation of Bank Reconciliation Statement	D407.3	PO1 & PO7
8	Budget and Control	D407.4	PO5 & PO7
9	Creating Multiple Currency–Currency Conversion	D407.5	PO1 & PO 2
10	Cost Centre and Cost Category	D407.4	PO2 & PO7
11	Purchase Order & Sales Order Processing	D407.5	PO1 & PO7
12	Price Levels and Price Lists	D407.5	PO5 & PO7
13	Batch wise details and Expiry Date	D407.5	PO1 & PO2
14	Bill Of Materials(BOM)- Creating a Manufacturing Journal	D407.5	PO2 & PO7
15	Point of Sales	D407.5	PO1 & PO7
16	Applying the pre-defined Voucher Types in Tally.ERP 9	D407.2	PO5 & PO7
17	Re-Order Levels-Batch-wise Details	D407.5	PO2 & PO7

Note: Open source software is available in online, browse and make use of it.

Note: The question paper setters are requested to follow the Revised Bloom’s Taxonomy levels as presented below:

Bloom’s Taxonomy Level	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
		R – Remember, U-Understand, Ap-Apply
% to be included	90%	10%

MOPD408 - RDBMS LAB

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
RDBMS LAB	5	80	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

ALLOCATION OF MARKS	
Content	Max Marks
Procedure	40
Execution	50
Viva voce	10
Total	100

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	Time (Hrs.)
I.	Data Definition Language	10
II.	Data Manipulation Language	20
III.	Data Control Language	05
IV.	Transaction Control Language	05
V.	Procedural Language	40
	Total	80

COURSE DESCRIPTION

Data is now everywhere! Data is no more a technical term and restricted to just science, engineering and technology. With the advent of globalization and the internet the businesses have grown so gigantically and spread their tentacles beyond all conceivable boundaries that the whole world has now shrunk to just one community. The new avenues to trade worldwide have transformed the traditional business into its new avatar viz. e-Commerce where data is imperative and digitization inevitable as everything, other than the movement of the goods, happens online all the time and at lightning speed. In this scenario the database management system assumes great significance as the innumerable transactions involving products, customers, suppliers and distributors need to be kept track of along with the resources of the business like assets, employees and the finances. Automated systems reduce the time spent on manual process thus leading to less errors and increased accuracy resulting in improved efficiency, productivity, and profitability. Database management systems not only help to keep track of the past but also provide insight into the future by predicting the market trends and consumer behavior with the help of data mining techniques helping to formulate strategies and make correct and quick decisions to solve problems for greater stability. So it is highly logical that students of commerce get a good deal of practical exposure to computerized data management system.

OBJECTIVES

After learning and practicing this Course the students would be able to communicate with the database through SQL and PL/SQL to

- ✓ create a database with the required Objects
- ✓ provide controlled access to authorized users
- ✓ create triggers to validate data entered or updated
- ✓ perform data entry operations
- ✓ manipulate data
- ✓ index data for faster retrieval
- ✓ retrieve data through queries
- ✓ generate Reports
- ✓ create Virtual tables

- ✓ perform Joins
- ✓ perform Set Operations
- ✓ correlate data
- ✓ group and Summarize data
- ✓ process data to produce meaningful information
- ✓ develop customized Functions and Procedures
- ✓ tweak the database for better performance

COURSE OUTCOMES

COURSE	MOPD408 - RDBMS LAB
	After successful completion of this course, the students should be able to
MOPD408.1	create a database with the required Objects
MOPD408.2	provide controlled access to authorized users
MOPD408.3	perform data entry operations
MOPD408.4	manipulate data
MOPD408.5	index data for faster retrieval

MOPD408 - RDBMS LAB

DETAILED SYLLABUS

Unit	NAME OF TOPIC	Hrs
1	DATA DEFINITION LANGUAGE CREATE: Create Objects – User, Role, Table, Synonym, View, Index, Function, Procedure, Package ALTER: Altering Objects – Altering Table: Add and Modify, Add Constraint DROP: Dropping Objects – Drop Table TRUNCATE: Truncate Table	10 Hrs.
2	DATA MANIPULATION LANGUAGE INSERT- with Column List, Without Column List, with String Substitution DELETE – One Cell, One Column, One Row, Multiple Rows, Entire Table UPDATE – One Cell, One Column, Computed values with UPDATE SELECT – Retrieving Data: 1. Retrieving All Column and All Rows (ACAR) 2. Retrieving Particular Columns and All Rows (PCAR) 3. Retrieving All Columns for Particular Rows (ACPR) 4. Retrieving Particular Columns and Particular Rows (PCPR) Searching Through Data: 1. Select with WHERE clause 2. WHERE with NOT (!) 3. WHERE with AND 4. WHERE with OR 5. Range Search with WHERE, BETWEEN and AND 6. WHERE with Search List 7. Pattern Search	20 Hrs.
3	DATA CONTROL LANGUAGE GRANT – Grant privileges or roles REVOKE – Remove privileges from an user or a role SET ROLE – Enable or disable roles granted to an user	5 Hrs.
4	TRANSACTION CONTROL LANGUAGE COMMIT WORK – Make changes permanent ROLLBACK WORK – Undo all changes since the last commit SAVE POINT – Go back to a particular point	5 Hrs.

1. BLOCKS
 - a. PL/SQL BLOCKS – SECTIONS
 - i. Header
 - ii. Declaration
 - iii. Execution
 - iv. Exception
 - b. ANONYMOUS BLOCKS
 - i. Block Labels
 - ii. Section Labels
 - c. NAMED BLOCKS – Sub Programs
 - i. FUNCTION
 1. Built-in Functions – Library Functions
 - a. Character Functions
 - b. Number Functions
 - c. Date Functions
 - d. Aggregate Functions
 - e. List Functions
 - f. Transformation Function
 2. User Defined Function
 - ii. PROCEDURE
 - iii. PACKAGE
 2. Control Transfer – Control Structure – Branching and Looping
 - a. Conditional Control
 - i. IF...THEN...ELSE
 - ii. IF...THEN...ELSIF
 - b. Iterative Control
 - i. Simple Loop – LOOP...END LOOP
 - ii. FOR Loop
 1. Numeric FOR Loop
 2. CURSOR FOR LOOP
 - iii. WHILE LOOP
 - c. Sequential Control
 - i. Block Label and Section Label
 - ii. GOTO statement

TEXT BOOK :

Sl.No	Title	Author	Publisher with Edition
1	Computer Application	Edwin Dayanand	N.V. Publications, Polliachi-1

REFERENCE BOOK :

Sl.No	Title	Author	Publisher with Edition
1	A first Course in Computers,	Sanjay Saxena	Vikas Publishing House P.Ltd.
2	Microsoft Office in Easy steps	Stephen Copestake, Comdex	Computer Publishing.

LEARNING WEBSITES

1. <https://www.geeksforgeeks.org/sql-ddl-dql-dml-dcl-tcl-commands/>
2. <https://www.techopedia.com/definition/1179/data-manipulation-language-dml>
3. <https://www.educba.com/data-control-language/>
4. <https://www.geeksforgeeks.org/tcl-full-form/>
5. <https://www.techopedia.com/definition/8982/procedural-language>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment mark for a total of 25 marks which are to be distributed as follows:-

a)	Attendance (Award of marks same as Theory Courses)	: 05 Marks
b)	Procedure/ observation and tabulation/ Other Practical related Work	: 05 Marks
c)	Tests#	: 10 Marks
d)	Student Centered Learning (SCL) work sheet	: 05 Marks
	TOTAL	: 25 Marks

CO - POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD408.1	3	3	3	-	3	-	3	2	3	3
MOPD408.2	3	3	3	-	3	-	3	2	3	3
MOPD408.3	3	3	3	-	3	-	3	2	3	3
MOPD408.4	3	3	3	-	3	-	3	2	3	3
MOPD408.5	3	3	3	-	3	-	3	2	3	3
Total	15	15	15	-	15	-	15	10	15	15
Correlation Level	3	3	3	-	3	-	3	2	3	3

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

PRACTICAL EXERCISES

Ex. No	Lab Exercises	CO	PO
1.	CREATING OBJECTS 1. Creating ROLE and USER – Granting PRIVILEGES – Assigning ROLES 2. Creating TABLE and SYNONYM 3. Creating SEQUENCE and TRIGGER	D408.1	PO1 & PO2
2.	A) DATA ENTRY 1. INSERT with Column List 2. INSERT without Column List 3. INSERT with String Substitution B) RETRIEVING DATA 1. Retrieving All Column and All Rows (ACAR) 2. Retrieving Particular Columns and All Rows (PCAR) 3. Retrieving All Columns for Particular Rows (ACPR) 4. Retrieving Particular Columns and Particular Rows (PCPR)	D408.1	PO2 & PO7
3.	ALTERING OBJECTS 1. Altering Tables – ADD 2. Altering Tables – MODIFY	D408.2	PO1 & PO7
4.	INDEXING 1. Simple Index 2. Compound Index 3. Unique Index	D408.2	PO5 & PO7
5.	DATA VALIDATION 1. Trigger to Prevent Invalid Data Entry	D408.3	PO1 & PO2
6.	MANIPULATING DATA 1. Computed Values in Select Statement 2. Updating Individual Row 3. Updating the Whole Table 4. Manipulating with Update Statement	D408.3	PO2 & PO7
7.	A) SEARCHING DATA 1. Select with WHERE clause 2. WHERE with NOT (!) 3. WHERE with AND 4. WHERE with OR 5. Range Search with WHERE, BETWEEN and AND 6. WHERE with Search List 7. Pattern Search B. SORTING DATA 1. ORDER BY ASCENDING 2. ORDER BY DESCENDING 3. SORT within SORT	D408.3	PO1 & PO7

8.	REPORT WRITING A) Formatting the Report 1. Setting the Page Size and Line Size 2. Setting the Header with TTITLE and Footer with BTITLE 3. Column Title 4. Column Formatting B) Generating the Report 1. BREAK Logic 2. BREAK and SKIP C) Saving the Report 1. Spool 2. Spool Off 3. Spool Out	D408.3	PO1 & PO2
9.	VIEWS – The Virtual Tables 1. View from One Table 2. View from Multiple Tables 3. View On View	D408.3	PO2 & PO7
10.	JOINS 1. Simple Join – Equi Join – Inner Join 2. Outer Join 3. Non-equi Join 4. Self-Join	408.4	PO1 & PO7
11.	SET OPERATORS 1. UNION 2. UNION ALL 3. INTERSECT 4. MINUS 5. DISTINCT	D408.4	PO5 & PO7
12.	SUB-QUERY 1. Sub-query – Inner and Outer Query 2. Correlated Sub Query	D408.4	PO1 & PO2
13.	ANONYMOUS BLOCKS With – Conditional Control – IF...TEHN...ELSE / IF...THEN...ELSIF and Iterative Control – FOR LOOP/CURSOR FOR LOOP/WHILE LOOP	D408.5	PO2 & PO7

14.	<p>NAMED BLOCKS – Sub Programs</p> <p>I. FUNCTION</p> <p>a) BUILT-IN FUNCTIONS</p> <ol style="list-style-type: none"> 1. Character Functions 2. Number Functions 3. Date Functions 4. Aggregate Functions 5. List Functions 6. Transformation Function <p>b) USER DEFINED FUNCTION:</p> <p>Write a named PL/SQL block that takes parameters, performs a specific task on/with them and returns a value to the calling program.</p> <p>II. PROCEDURE: Write a named PL/SQL block that accepts parameters and performs a specific task.</p> <p>III. PACKAGE: Group together all related objects pertaining to an application into a mega object is called a “Package”</p>	D408.5	PO1 & PO2
15.	<p>GROUPING AND SUMMARIZING</p> <ol style="list-style-type: none"> 1. GROUP BY 2. HAVING 	D408.5	PO2 & PO7
16	Deleting one record in another Table	D408.5	PO1 & PO7
17	To search for address using phone number	D408.5	PO5 & PO7

Note: Open source software is available in online, browse and make use of it.

Note: The question paper setters are requested to follow the Revised Bloom’s Taxonomy levels as presented below:

Bloom’s Taxonomy Level	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
		R – Remember, U-Understand, Ap-Apply
% to be included	90%	10%

MODEL QUESTION PAPER

Time: 3 Hours

Max. Marks: 100

1. Retrieving data with SELECT statement – ACAR, PCAR, ACPR, PCPR
2. Data Manipulation – INSERT, UPDATE, DELETE and SELECT
3. Searching through data – WHERE with AND, NOT, OR, BETWEEN, IN
4. Sorting data – ASCENDING, DESCENDING
5. Indexing – Simple, Composite, Unique
6. Data Validation through Trigger
7. Report Writing with SQL*
8. Views – From One Table, Multiple Tables, View on View
9. Joins – Inner Join/Outer Join/ Non-equi Join/ Self Join
10. Set Operators – UNION, INTERSECT, MINUS, DISTINCT
11. Sub Query / Correlated Sub Query
12. Anonymous Block with Control Structure – Branching and Looping
13. Function
14. Procedure
15. Group By Having
16. Deleting one record in another Table
17. To search for address using phone number

MOPD401 - VALUES AND ETHICS

MODEL QUESTION PAPER

Time – 3 Hours

Marks : 100

PART – A (8 x 5 = 40 Marks)

<u>I. Answer any EIGHT Questions:</u>		Unit	Bloom's Level	CO	PO
1	What are values? How important are they in your life?	I	U	D401.1	PO1
2	What are the sources of values?	I	Ap	D401.1	PO1
3	What is team spirit?	I	An	D401.1	PO1
4	Discuss the role of parents in developing values to their child.	I	R	D401.1	PO5
5	What is joint family and nuclear family? Reason for nuclear family?	II	An	D401.2	PO7
6	What is professional ethics?	II	An	D401.2	PO5
7	What is Redressal Mechanism?	II	R	D401.2	PO5
8	What do you mean by advertising ethics?	III	An	D401.3	PO7
9	What is erosion of culture?	III	U	D401.3	PO5
10	What is Democracy and Socialism?	IV	R	D401.4	PO5
11	What are the factors influence the ethics on family life?	IV	R	D401.4	PO7
12	Why Neutralization and Adjustability is required for the family life?	V	Ap	D401.5	PO5

PART – B (5 x 12 = 60 Marks)

II. Answer any FIVE questions:

13	Discuss classification of values.	I	R	D401.1	PO1 & PO5
14	Write the status of women in family and society	II	An	D401.2	PO5 & PO7
15	Write an essay about the need to respect elders in society	II	An	D401.2	PO1 & PO5
16	Enumerate any five values for self development.	III	U	D401.3	PO5 & PO7
17	Explain rights and responsibilities of consumer	IV	R	D401.4	PO1 & PO5
18	Explain the environmental issues due to globalization	V	E	D401.5	PO5 & PO7
19	What is the role of the teacher in value education? How can teacher educate the students to develop their morale?	IV	R	D401.4	PO1 & PO5
20	What is culture? How does culture play role in developing moral values?	V	An	D401.5	PO5 & PO7

Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
Level	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD402 – PARTNERSHIP ACCOUNTING

MODEL QUESTION PAPER

Time: 3 Hrs.

Max. Marks: 100

PART – A (10 X 3 = 30 Marks)					
Answer the following Questions:					
		Unit	Bloom's Level	CO	PO
1.	Define Partnership.	I	U	D402.1	PO1
2.	How do you deal with the following in partnership account: (a) Interest on Capital (b) Interest on drawings	I	U	D402.1	PO1
3.	What is Revaluation account?	II	R	D402.2	PO1
4.	A and B are partners sharing profits in the ratio of 3:2. C is admitted as a partner. The new profit sharing ratio among A, B and C is 5: 3:2. Find out the sacrificing ratio.	II	R	D402.2	PO1
5.	What is Gaining Ratio?	III	R	D402.3	PO1
6.	A, B and C were partners sharing profits in the ratio of 5:4:1. A retires from the firm. Calculate the new profit sharing ratio.	III	R	D402.3	PO1
7.	What do you mean by dissolution of a partnership firm?	IV	U	D402.4	PO1
8.	What journal entry will you pass for “Unrecorded asset realizes Rs.5,000”	IV	U	D402.4	PO1
9.	What is Garner vs. Murray rule?	V	U	D402.5	PO1
10.	Give short notes on Maximum loss method?	V	U	D402.5	PO1
PART – B (5 x 14 = 70 Marks)					
Answer the following Questions:					
11.	Describe the purpose and contents of profit and loss appropriation account	I	U	D402.1	PO2 & PO5
[OR]					
	Ram and Rahim start business with capital of Rs. 50,000 and Rs. 30,000 on 1-1-95. Rahim is entitled to a salary of Rs.400 p.m. Interest is allowed on capitals and drawings at 6% p.a. Profits are to be distributed equally after the above noted adjustments. During the year, Ram withdraws Rs. 8,000 and Rahim Rs. 10,000. The profits for the year before allowing for the terms of partnership deed came in Rs.30,000. Assuming the capitals to be fixed, prepare the Profit & Loss Appropriation A/c.	I	Ap	D402.1	PO5 & PO7

12.	<p>Ramu and Gobu are partners sharing profits in the ratio of 2:1. Following is the Balance sheet of the firm as on 31.03.2011.</p> <table border="1" data-bbox="279 191 1044 659"> <thead> <tr> <th>Liabilities</th> <th>Rs.</th> <th>Assets</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>Wages due</td> <td>5,000</td> <td>Cash in hand</td> <td>22,000</td> </tr> <tr> <td>Sundry creditors</td> <td>48,000</td> <td>Cash at bank</td> <td>2,000</td> </tr> <tr> <td>Capital a/c</td> <td></td> <td>Debtors</td> <td>30,000</td> </tr> <tr> <td>Ramu</td> <td>60,000</td> <td>Less: Provision</td> <td>2,000</td> </tr> <tr> <td>Gobu</td> <td>35,000</td> <td></td> <td>28,000</td> </tr> <tr> <td></td> <td></td> <td>Bills receivable</td> <td>12,000</td> </tr> <tr> <td></td> <td></td> <td>Stock</td> <td>18,000</td> </tr> <tr> <td></td> <td></td> <td>Investments</td> <td>12,000</td> </tr> <tr> <td></td> <td></td> <td>Furniture</td> <td>4,000</td> </tr> <tr> <td></td> <td></td> <td>Buildings</td> <td>50,000</td> </tr> <tr> <td></td> <td>1,48,000</td> <td></td> <td>1,48,000</td> </tr> </tbody> </table> <p>On 1.4.2011, Somu was admitted as a partner. Somu brings in Rs.25,000 as capital for 1/4th share in profits.</p> <ol style="list-style-type: none"> Provision for doubtful debts be increased to Rs.3,500. Furniture be reduced to Rs.3,500. Buildings be increased by Rs.10,000. An investment of Rs.1,500 not recorded in the books, now brought into account. A Contingent liability of Rs. 800 has become a certain liability. It has been agreed among the partners that assets and liabilities are to be shown at old values. <p>Prepare revaluation a/c and Balance sheet after Somu was admitted.</p>	Liabilities	Rs.	Assets	Rs.	Wages due	5,000	Cash in hand	22,000	Sundry creditors	48,000	Cash at bank	2,000	Capital a/c		Debtors	30,000	Ramu	60,000	Less: Provision	2,000	Gobu	35,000		28,000			Bills receivable	12,000			Stock	18,000			Investments	12,000			Furniture	4,000			Buildings	50,000		1,48,000		1,48,000	II	AP	D402.2	PO2 & PO5
Liabilities	Rs.	Assets	Rs.																																																		
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	<p>A and B are Partners in a firm. They Share Profit and Losses in the ratio of 3 : 1. Their Balance Sheet is as follows :-</p> <table border="1" data-bbox="279 1398 889 1650"> <thead> <tr> <th>Liabilities</th> <th>Rs.</th> <th>Assets</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>Capital A</td> <td>80,000</td> <td>Buildings</td> <td>1,00,000</td> </tr> <tr> <td>B</td> <td>40,000</td> <td>Plant</td> <td>25,000</td> </tr> <tr> <td>Reserve</td> <td>40,000</td> <td>Stock</td> <td>40,000</td> </tr> <tr> <td>Creditors</td> <td>60,000</td> <td>Debtors</td> <td>70,000</td> </tr> <tr> <td>Bills Payable</td> <td>20,000</td> <td>Cash</td> <td>5,000</td> </tr> <tr> <td></td> <td>2,40,000</td> <td></td> <td>2,40,000</td> </tr> </tbody> </table> <p>'C' is admitted into Partnership for 1/5th share of the business on the following term:-</p> <ol style="list-style-type: none"> Building is revalued at Rs.1,20,000 Plant is depreciated to 80% Provision for Bad debts is made at 5% Stock is revalued at Rs.30,000 <p>'C' introduce 50% of the adjusted capital of both 'A' and 'B'. Open various accounts and the New Balance Sheet after the admission of C.</p>	Liabilities	Rs.	Assets	Rs.	Capital A	80,000	Buildings	1,00,000	B	40,000	Plant	25,000	Reserve	40,000	Stock	40,000	Creditors	60,000	Debtors	70,000	Bills Payable	20,000	Cash	5,000		2,40,000		2,40,000	II	Ap	D402.2	PO5 & PO7																				
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13.	<p>Sunil, Devan and Ravi are equal partners in a firm and their balance sheet as on 31.12.1990 is given below.</p> <table border="1" data-bbox="279 205 889 577"> <thead> <tr> <th>Liabilities</th> <th>Rs.</th> <th>Assets</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>Capital: Sunil</td> <td>15,000</td> <td>Machinery</td> <td>43,500</td> </tr> <tr> <td>Devan</td> <td>12,000</td> <td>Furniture</td> <td>1,500</td> </tr> <tr> <td>Ravi</td> <td>18,000</td> <td>Debtors</td> <td>30,000</td> </tr> <tr> <td>Reserve</td> <td>4,000</td> <td>Stock</td> <td>15,000</td> </tr> <tr> <td>Creditors</td> <td>40,500</td> <td></td> <td></td> </tr> <tr> <td></td> <td>90,000</td> <td></td> <td>90,000</td> </tr> </tbody> </table> <p>Ravi retired on 31.12.1990 and assets were revalued as under: Machinery : Rs.51,000, Furniture : Rs.1,200, Debtors : Rs.28,500, Stock : Rs.14,700, Goodwill of the firm is valued at Rs.9,000 and Ravi's share of goodwill is to be adjusted to continuing partners capital accounts. Give journal entries, prepare necessary ledger accounts and new balance sheet.</p>	Liabilities	Rs.	Assets	Rs.	Capital: Sunil	15,000	Machinery	43,500	Devan	12,000	Furniture	1,500	Ravi	18,000	Debtors	30,000	Reserve	4,000	Stock	15,000	Creditors	40,500				90,000		90,000	III	R	D402.3	PO2 & PO5
Liabilities	Rs.	Assets	Rs.																														
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	<p>A and B are Partners in a firm. They share profit and losses in the ratio of 3 : 1. Their Balance Sheet is as follows:</p> <table border="1" data-bbox="279 1075 1003 1449"> <thead> <tr> <th>Liabilities</th> <th>Rs.</th> <th>Assets</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>Capital A</td> <td>80,000</td> <td>Buildings</td> <td>1,00,000</td> </tr> <tr> <td>B</td> <td>40,000</td> <td>Plant</td> <td>25,000</td> </tr> <tr> <td>Reserve</td> <td>40,000</td> <td>Stock</td> <td>40,000</td> </tr> <tr> <td>Creditors</td> <td>60,000</td> <td>Debtors</td> <td>70,000</td> </tr> <tr> <td>Bills Payable</td> <td>20,000</td> <td>Cash</td> <td>5,000</td> </tr> <tr> <td></td> <td>2,40,000</td> <td></td> <td>2,40,000</td> </tr> </tbody> </table> <p>'C' is admitted into Partnership for 1/5th share of the business on the following term: (a) Building is revalued at Rs.1,20,000 (b) Plant is depreciated to 80% (c) Provision for Bad debts is made at 5% (d) Stock is revalued at Rs.30,000 'C' introduce 50% of the adjusted capital of both 'A' and 'B'. Open various accounts and the New Balance Sheet after the admission of C.</p>	Liabilities	Rs.	Assets	Rs.	Capital A	80,000	Buildings	1,00,000	B	40,000	Plant	25,000	Reserve	40,000	Stock	40,000	Creditors	60,000	Debtors	70,000	Bills Payable	20,000	Cash	5,000		2,40,000		2,40,000	III	Ap	D402.3	PO2 & PO5
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14.	P,Q,R share profits in proportion of $\frac{1}{2}$, $\frac{1}{4}$ and $\frac{1}{4}$. On the date of dissolution their Balance sheet was as follows:	IV	Ap	D402.4	PO5 & PO7																							
	<table border="1"> <thead> <tr> <th>Liabilities</th> <th>Rs.</th> <th>Assets</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>Creditors</td> <td>14,000</td> <td>Sundry Assets</td> <td>40,000</td> </tr> <tr> <td>P's Capital</td> <td>10,000</td> <td></td> <td></td> </tr> <tr> <td>Q's Capital</td> <td>10,000</td> <td></td> <td></td> </tr> <tr> <td>R's Capital</td> <td>6,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td>40,000</td> <td></td> <td>40,000</td> </tr> </tbody> </table> <p>The assets realized Rs.35,500. Creditors were paid in full. Realisation expenses amount to be Rs.1,500. Close the books of the firm.</p>					Liabilities	Rs.	Assets	Rs.	Creditors	14,000	Sundry Assets	40,000	P's Capital	10,000			Q's Capital	10,000			R's Capital	6,000				40,000	
Liabilities	Rs.	Assets	Rs.																									
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	40,000		40,000																									
[OR]																												
14.	From the following information, prepare Realisation A/c assuming all the Partners are insolvent:	IV	An	D402.4	PO5 & PO7																							
	<table border="1"> <tbody> <tr> <td>Current assets</td> <td>Rs.40,000</td> </tr> <tr> <td>Furniture</td> <td>Rs.50,000</td> </tr> <tr> <td>Fixed assets</td> <td>Rs.4,55,000</td> </tr> <tr> <td>Provision for depreciation on furniture</td> <td>Rs.20,000</td> </tr> <tr> <td>Sundry Creditors</td> <td>Rs.4,20,000</td> </tr> <tr> <td>Bills Payable</td> <td>Rs.20,000</td> </tr> </tbody> </table> <p>Amount realised on selling the assets Rs.2,55,000. Partners A,B and C share profits & losses in the ratio of 2:2:1.</p>					Current assets	Rs.40,000	Furniture	Rs.50,000	Fixed assets	Rs.4,55,000	Provision for depreciation on furniture	Rs.20,000	Sundry Creditors	Rs.4,20,000	Bills Payable	Rs.20,000											
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Bills Payable	Rs.20,000																											
[OR]																												
15.	Explain the rule laid down in 'Garners Vs Murray' case.	V	R	D402.5	PO5																							
	<p>P,Q and R are partners in a firm. They share profits and losses equally. Their balance sheet on 31.12.1992 is given as under:</p> <table border="1"> <thead> <tr> <th>Liabilities</th> <th>Rs.</th> <th>Assets</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>Capitals: P</td> <td>16,000</td> <td>Machinery</td> <td>40,000</td> </tr> <tr> <td>R</td> <td>12,000</td> <td>Furniture</td> <td>16,000</td> </tr> <tr> <td>Reserve fund</td> <td>18,000</td> <td>Debtors</td> <td>40,000</td> </tr> <tr> <td>Creditors</td> <td>64,000</td> <td>Cash at bank</td> <td>8,000</td> </tr> <tr> <td></td> <td></td> <td>Q's capital</td> <td>6,000</td> </tr> <tr> <td></td> <td>1,10,000</td> <td></td> <td>1,10,000</td> </tr> </tbody> </table> <p>The partnership is dissolved due to insolvency of Q who is unable to contribute anything in the payment of his debt to the firm. Machinery realized Rs.30,000 and furniture Rs.6,400 only Rs.24,000 was recovered from debtors. Creditors were paid at a discount of 5%. Prepare the necessary accounts in the books of the firm when the capitals are fluctuating. Apply Garner vs. Murray rule.</p>					Liabilities	Rs.	Assets	Rs.	Capitals: P	16,000	Machinery	40,000	R	12,000	Furniture	16,000	Reserve fund	18,000	Debtors	40,000	Creditors	64,000	Cash at bank	8,000			Q's capital
Liabilities	Rs.	Assets	Rs.																									
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	1,10,000		1,10,000																									

Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy Level	Lower order Thinking Skills (LOTS)	Higher Order Thinking Skills (HOTS)
		R – Remember, U-Understand, Ap-Apply
% to be included	90%	10%

	You are required to prepare a Cost sheet					
12	The following transactions occur in the purchase and issue of a material:		II	R	D403.2	PO5 & PO7
	2017	Jan 2	Purchased 4000 units @ Rs.4.00 per unit.			
	i	Jan 20	Purchased 500 units @ Rs.5.00 per unit.			
	ii.	Feb 5	Issued 2000 units.			
	iii.	Feb 10	Purchased 6000 units @ Rs.6.00 per unit.			
	iv.	Feb 12	Issued 4000 units.			
	v.	March 2	Issued 1000 units.			
	vi.	March 5	Issued 2000 units			
	vii.	March15	Purchased 4500 units @ Rs.5.50 per unit			
	viii.	March2	Issued 3000 units.			
	prepare stores ledger account by adopting LIFO method (OR)					
	Two components A and B are used as follows:		II	R	D403.2	PO5 & PO7
	Normal usage 3000 units per week each					
	Minimum usage 1500 units per week each					
	Maximum usage 4,500 units per week each					
	Re-order quantity					
		A-13000 units				B-14000 units
	Re-order period					
		A- 4-6 weeks				B- 2-4 weeks
	Calculate for Each component					
	1. Re-order level					
	2. Minimum level					
	3. Maximum level					
	4. Average stock level.					
13	What is labour turnover ? what are the causes of labour turnover?		III	R	D403.3	PO2 & PO7
	(OR)					
	A) The extract from the payroll of a company gives the following information:		III	R	D403.3	PO2 & PO7
	i. Number of employees at the beginning in 2016 - 240					
	ii. Number of employees at the end of 2016 - 310					
	iii. Number of employees discharged during the year - 5					
	iv. Number of employees resigned during the year - 26					
	Calculate the annual labour turnover under separation method.					
	B) Rajan Ltd follows Taylor's differential piece rate system – 80 and 120 being the differentials for below standard and above standard work. From the following ascertain the earnings of workers X and Y.					
14.	Compute the Machine Hour rate from the following data:		IV	R	D403.4	PO5 & PO7
	a. Cost of the machine - Rs. 1,00,000					
	b. Estimated scrap value after the expiry of its life (15 years)- Rs.5,000					
	c. Rent and rates for the shop for the month					
	d. General lighting for the shop per month - Rs.300					
	e. Insurance premium for the machine per annum					
	f. Repairs and maintenance expenses per annum -					

	<p>g.Power consumption - 10 units per hour. h.Rate of power per 100 units - Rs.20 i. Estimated working hours per annum - 2200. j. This includes setting up time of 200 hours. k.Shop supervisor's salary per month - Rs.600</p> <p>The machine occupies 1/4th of the total area of the shop. The supervisor is expected to devote 1/5th of his time for supervising the machine</p> <p style="text-align: center;">(OR)</p>																												
	<p>In a factory there are two service departments P and Q and three production departments A,B and C. During April 2019, the departmental expenses were:</p> <p style="padding-left: 40px;">Dept. A - Rs.65,000; Dept. B - Rs.60,000; Dept. C - Rs.50,000; Dept. P - Rs.12,000; Dept. Q – Rs.10,000.</p> <p>The Service departments expenses are allocated as follows:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th>A</th> <th>B</th> <th>C</th> <th>P</th> <th>Q</th> <th>P</th> <th>Q</th> </tr> </thead> <tbody> <tr> <td>Service Dept P</td> <td>30%</td> <td>40%</td> <td>15%</td> <td>-</td> <td>15</td> <td>-----</td> <td>15%</td> </tr> <tr> <td>Service Dept Q</td> <td>40%</td> <td>30%</td> <td>25%</td> <td>5</td> <td>--</td> <td>5%</td> <td>-----</td> </tr> </tbody> </table> <p>Show the apportionment of overhead of service departments under simultaneous equation method.</p>		A	B	C	P	Q	P	Q	Service Dept P	30%	40%	15%	-	15	-----	15%	Service Dept Q	40%	30%	25%	5	--	5%	-----	IV	U	D403.4	PO5 & PO7
	A	B	C	P	Q	P	Q																						
Service Dept P	30%	40%	15%	-	15	-----	15%																						
Service Dept Q	40%	30%	25%	5	--	5%	-----																						
15	<p>Explain the applications of Marginal costing. (OR)</p> <p>From the following information relating to Palani Bros. Ltd.' You are required to Find out</p> <p>(a) P/V Ratio (b) Break even point I Profit d) Margin of Safety (e) Volume of sales to earn profit of Rs.6,000 (f) Required Profit when sales is 60,000</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td>Total fixed costs</td> <td style="text-align: right;">4,500</td> </tr> <tr> <td>Total variable costs</td> <td style="text-align: right;">7,500</td> </tr> <tr> <td>Total sales</td> <td style="text-align: right;">15,000</td> </tr> </table>		Rs.	Total fixed costs	4,500	Total variable costs	7,500	Total sales	15,000	V	U	D403.5	PO2 & PO7																
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Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
Level	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MODEL QUESTION PAPER

Duration: 45 minutes

Max. Marks: 100

- [N.B.:--** (1) Special attention should be paid to accuracy and neatness of execution.
 (2) All abbreviations should be amplified, spelling mistakes corrected and figures punctuated wherever necessary.
 (3) Each question should be typed on a separate sheet of paper on any one side of the answer sheet.

Question I

[Marks: 50]

All caps. | Investment made in telephone expansion | /mnon

	Name of city	2004-05	2005-06	2006-07	2007-08	
		(Rupees in thousands)				
Q	Delhi	98,19,21	97,20,17	98,19,71	99,20,15	17
Q.S./	Chennai	33,18,27	35,19,41	37,20,18	39,20,19	
Stet/	Mumbai	98,20,19	98,19,20	98,17,41	99,19,20	
	Kolkata	40,16,27	41,15,17	42,17,31	45,19,71	/trs.
	Ahamedabad	20,17,19	21,18,19	22,12,14	25,17,19	16
2x	Madurai	21,18,17	22,18,71	23,14,13	25,19,20	

Type the Following **BUSINESS LETTER** in proper form:-

REVATHY STORES
(Dealers in plastic materials)

7x	Telephone: 2561587	Post Box No. 29,	16
		16 Rajam Rd.,	17
		T.V.S. Nagar,	
		Madurai 625 003	
2x	Ref. NO. 67/15	17th Ap. 2015.	13

The Manager,
Krishna Stores,
162x High Road,
Tirunelveli 627 001

Dear sir,

8x We are in receipt of yr. lr. dated 7th ~~March~~ /stet. 2015 offering to supply plastic chairs manufactured by you. We require one hundred plastic chairs. We hope you will be in a position to deliver the goods within a period of one month. // we expect a 1NP. discount of thirty percent on the price. On receipt of the goods, we will send you our crossed draft for the invoice amount. We hope that you will be prompt in sending the goods ordered.⊗

Yrs. affly.,
for REVATHY STORES,

All caps/ (K.S. Raman)
Manager.

⊗
If you expect any unavoidable delay in delivery of the goods, kindly inform us without any hesitation.

MOPD404 – TYPEWRITING – ENGLISH - JUNIOR - PAPER – II (GTE)

All mistakes in Question I - Statement and

All mistakes in Question II – Letters

to be treated as full mistake (X) and for each mistake 2 marks to be deducted.

Note: The Total number of mistakes and the total marks awarded should be entered at the bottom for each question, as illustrated below: -

Total Marks – (Total Mistakes x 2)

Marks for I Question – Statement			50
No. of Mistakes(X)	5 Nos.		
No. of Omissions (5 Strokes = 1 Mistake)	3 Nos		
Total No. of Mistakes	8 Nos	8 Mistakes x 2	16
Marks to be awarded			34

MODEL QUESTION PAPER

Time :Dictation: 7 Minute

Transcription: 1.00 Hour.

Max. Marks: 100

Mr. Chairman, Ladies and Gentlemen,

It is my pleasing duty to second the motion for / the adoption of the auditor's report and the account for the past financial year of // the company. In doing so I have been asked to refer to the particular conditions /// of trade during the year. Well, we have passed through an anxious time, but as (1) we have heard in the excellent and informative speech of the chairman, we have come / through that anxious period with success. It is true that there was a decline in // the share markets during the last week in September and for the first two or /// three weeks in October, but that decline was soon arrested and now both the ordinary (2) and the preference shares stand at a figure which is the highest they have ever / reached in the history of the Company. We all know that where investment speculation and // money generally are concerned events which are quite beyond our control do shake the confidence /// of investors. Once that confidence is shaken it is slow in returning, and I think (3) we in this company have reason to congratulate ourselves on the way in which that / Confidence returned so quickly. In many other concerns there must have been greater exasperation in // the slow way in which business generally began to feel its feet. A member of /// the stock

Exchange told me yesterday that there were more enquiries about now than there (4) had been for many months past. I have as you know exceptional opportunities for observing / the general course of trade in the steel and engineering industries. My work brings me // into close contact with many of the leading businessmen in those industries. My general /// impression, gained from those contacts, is that there is now a general measure in future. (5)

Letter from Murali and Company, Lucknow, to Messrs Giri and Company, Hydrabad.

Dear sir,

We / Thank you for your letter which we received today. We are sorry for the delay // and we assure you that we did our best to expedite delivery of the goods. /// But there was a sudden breakdown of our machinery and we were put to great (6) difficulties on account of that. Though we hoped every moment to get the machines in / working order again, there was some delay in doing so. So in spite of our // people working overtime, it was not possible for us to complete the work and deliver /// your goods in time. We thank you for giving us extension of time.

Yours faithfully (7)

ELECTIVE: MOPD406 – BUSINESS LAW

MODEL QUESTION PAPER

Time: 3 Hrs.

Max. Marks: 100

PART – A [10 x 3 = 30]					
Answer the following Questions:		Unit	Bloom's Level	CO	PO
1	What is Law?	I	R	D406.1	PO1
2	Define Offer.	I	An	D406.1	PO1 & PO5
3	What do you mean by consideration?	II	R	D406.2	PO1 & PO7
4	What is Minor?	II	R	D406.2	PO1
5	What is free consent?	III	R	D406.3	PO1 & PO5
6	Give short note on Mistake?	III	R	D406.3	PO1 & PO7
7	Who much perform the contract?	IV	R	D406.4	PO1
8	What do you mean by Reciprocal promises?	IV	R	D406.4	PO1 & PO5
9	What is delegation of authority?	V	R	D406.5	PO1 & PO7
10	Write short notes on Agent and Principal.	V	R	D406.5	PO1

PART – B [5 x 14 = 70]					
Answer the following Questions:					
11	Explain the essential elements of a valid contract.	I	R	D406.1	PO1 & PO5
[OR]					
	Explain the legal rules relating to a valid offer.	I	Ap	D406.1	PO7
12	Explain the legal rules as to consideration.	II	R	D406.2	PO5
[OR]					
	Explain the rules regarding agreement by minors and persons of unsound mind.	II	R	D406.2	PO1
13	Explain the various kinds of mistakes and the remedies for the mistakes.	III	U	D406.3	PO1
[OR]					
	Explain the Coercion and Undue influence.	III	U	D406.3	PO1
14	Explain the various remedies for breach of contract.	IV	U	D406.4	PO1 & PO7
[OR]					
	What do you mean by Breach of Contract? and Explain.	IV	U	D406.4	PO1 & PO5
15	Explain the various modes of creation of agency.	V	U	D406.5	PO1 & PO5
[OR]					
	Explain the ways in which an agency is terminated.	V	U	D406.5	PO7

Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
Level	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD501 - GOODS AND SERVICE TAX

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
GOODS AND SERVICE TAX	4	64	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	Time (Hrs.)
I.	Introduction to GST	12
II.	Scope and Levy of GST	10
III.	Registration and Valuation under GST	11
IV.	Input Tax Credit (ITC)	11
V.	Computation of GST	11
	Test and Model Exam	09
	Total	64

COURSE DESCRIPTION

This course, give the students a general understanding of the GST law in the country with a practical perspective and employability to the students in the commercial taxpractices.

OBJECTIVES

Students will be able to

- give the students a general understanding of the GST law in the country with a practical perspective and employability to the students in the commercial taxpractices.

COURSE OUTCOMES

COURSE	MOPD501 – GOODS AND SERVICE TAX
	After successful completion of this course, the students should be able to
MOPD501.1	analyze the benefits of GST.
MOPD501.2	describe the functions, powers and structure of GST.
MOPD501.3	define basic concepts and terms under GCST Act and IGST Act.
MOPD501.4	explain the provisions of Levy and collection of GST.
MOPD501.5	explain the concept of time, place and value of supply.

DETAILED SYLLABUS

UNIT - I	INTRODUCTION TO GST	12 Hrs
	Tax - Direct and Indirect Tax – GST	1 Hr.
	Evolution of GST in India - GST Bill	1 Hr.
	GST Council - GSTN Portal	1 Hr.
	Need for GST in India	1 Hr.
	Framework of GST in India	1 Hr.
	Subsuming of taxes	1 Hr.
	Important definitions under GST	1 Hr.
	Goods, Services , Aggregate turnover	1 Hr.
	Person, Business , Appropriate government	1 Hr.
	Input , input tax credit, input services	1 Hr.
	Capital Goods, Consideration, Suppliers	
	Recipients and works contract.	
UNIT - II	SCOPE AND LEVY OF GST	10 Hrs
	Supply u/s 7 of CGST Act	1 Hr.
	Scope of Supply – Types of Supply	1 Hr.
	Based on Taxability – Based on Nature	1 Hr.
	Based on Jurisdiction	1 Hr.
	Levy and collection of GST u/s 9 – Types of GST	1 Hr.
	Rates of GST – Classification – HSN/SAC	1 Hr.
	Time of supply of Goods	1 Hr.
	Time of supply of Services	2 Hrs.
	Place and supply of goods and services (Domestic) Section 10 and 12 of IGST Act (simple problems -Time of supply and place of supply).	
UNIT - III	REGISTRATION AND VALUATION UNDER GST	11 Hrs.
	Person liable for registration	1 Hr.
	Person not liable for registration	1 Hr.
	Compulsory registration – Procedure for registration	2 Hrs.
	UIN - Composition scheme and Assessment under Composition	2 Hrs.
	scheme Exemption from GST - Value of Supply u/s 15 of	2 Hrs.
	CGST Act - Transaction Value	1 Hr.
	Inclusion – Discount and Exclusion.	

UNIT - IV INPUT TAX CREDIT (ITC) 11 Hrs.

Input Tax Credit (ITC)	1 Hr.
Eligibility and conditions for taking input tax credit	1 Hr.
Apportionment of ITC and Blocked Credit	1 Hr.
Various Documents under GST	1 Hr.
Tax Invoice	1 Hr.
Bill for Supply	1 Hr.
Debit Note	1 Hr.
Credit Note	1 Hr.
Payment voucher	1 Hr.
Receipt voucher	1 Hr.
E-way bill.	

UNIT - V COMPUTATION OF GST 11 Hrs.

Computation of Input Tax Credit & GST Liability	2 Hrs.
Nature of supply – (inter- state, intra - state)	2 Hrs.
Computation of value of taxable supply	2 Hrs.
Simple problems.	5 Hrs.

Test & Model Exam 9 Hrs.**TEXT BOOKS**

Sl.No	Title	Author	Publisher with Edition
1	Goods and Service Tax New Delhi:	Mehrotra H.C and Agarwal V.P”	SahityaBhawan Publication, 2020 Print.

REFERENCE BOOKS

Sl.No	Title	Author	Publisher with Edition
1	GST Manual with GST Law Guide	Datey T.S.” “	Taxman Publications Pvt. Ltd, 2020. Print
2	” “Indirect Tax Laws	“Yogendra Banger and Vandana Banger	Jaipur: Aadhya Prakshan Publication, 15 th Edition. 2020. Print.

LEARNING WEBSITES:

1. <https://cleartax.in/s/gst-law-goods-and-services-tax>
2. <https://cleartax.in/s/supply-under-gst-scope>
3. <https://www.taxmann.com/post/blog/registration-under-gst/>
4. <https://cleartax.in/s/gst-input-tax-credit>
5. <https://cleartax.in/s/tax-calculation-gst>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD501.1	3	2	2	-	3	2	3	3	-	2
MOPD501.2	3	2	2	-	3	2	3	3	-	2
MOPD501.3	3	2	2	-	3	2	3	3	-	2
MOPD501.4	3	2	2	-	3	2	3	3	-	2
MOPD501.5	3	2	2	-	3	2	3	3	-	2
Total	15	10	10	-	15	10	15	15	-	10
Correlation Level	3	2	2	-	3	2	3	3	-	2

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
Level	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD502 - CORPORATE ACCOUNTING

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
CORPORATE ACCOUNTING	5	80	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	Time (Hrs.)
I.	Issue, Forfeiture and Reissue of Shares	15
II	Redemption of Preference Shares	14
III	Issue & Redemption of Debentures	14
IV	Profits Prior to Incorporation	14
V	Final Account of Company	14
	Test and Model Exam	09
	Total	80

COURSE DESCRIPTION

This course provides the essentials of fundamental Corporate accounting such as issue, forfeiture and reissue of shares redemption ,calculation of prior to incorporation profits and procedure of company final accounts. By studying this course, they will be able to calculate and prepare the share capital and company final accounts statements.

OBJECTIVES

Students will be able to

- study the issue of shares, forfeiture and reissue of shares
- understand the redemption of preference shares
- learn issue redemption of Debentures
- prepare before incorporation period profit
- prepare the statement of company final Accounts

COURSE OUTCOMES

COURSE	MOPD502- CORPORATE ACCOUNTING
	After successful completion of this course, the students should be able to
MOPD502.1	understand the issue of shares, forfeiture and reissue of shares
MOPD502.2	students learnt redemption of preference shares
MOPD502.3	students learnt issue and redemption of debentures
MOPD502.4	know the preparation of profit prior to incorporation
MOPD502.5	preparation of company final accounts

MOPD502 - CORPORATE ACCOUNTING

DETAILED SYLLABUS

UNIT I	ISSUE , FORFEITURE AND REISSUE OF SHARES	15 Hrs.
	Definition – Salient features of a Company	2 Hrs.
	Share Capital –Different kinds of share capital –	1 Hr.
	Shares – Types of Shares –	1 Hr.
	Journal entries for Issue of shares – Shares issued at Par	3 Hrs.
	Shares issued at Premium – Shares issued at Discount – Pro rata allotment	4 Hrs.
	Forfeiture of shares – Reissue of forfeited shares–	2 Hrs.
	Complete Re issue and partial Reissue of shares–	
	Problems.	2 Hrs.
UNIT II	REDEMPTION OF PREFERENCE SHARES	14 Hrs.
	Meaning – Provisions of Redemption of preference shares	2 Hrs.
	Profits available for Redemption–	2 Hrs.
	Redemption at par–Redemption at premium	5 Hrs.
	Computation of Fresh issue of shares on redemption –Problems.	5 Hrs.
UNIT III	ISSUE & REDEMPTION OF DEBENTURES	14 Hrs.
	Meaning and Classification of Debentures	1 Hr.
	Distinction between Debentures and Shares	1 Hr.
	Accounting for debentures–Issue of Debentures	4 Hrs.
	Terms relating to Issue price and Condition of Redemption of Debentures	4 Hrs.
	Sinking fund method–Problems.	4 Hrs.
UNIT IV	PROFIT PRIOR TO INCORPORATION	14 Hrs.
	Introduction– Treatment of profit or Loss prior to Incorporation	3 Hrs.
	–Relevance of “Date of Certificate to Commence Business”-	1 Hr.
	Basis of Apportionment of expenses	3 Hrs.
	Steps involved in ascertaining pre and post incorporation profits.	7 Hrs.
UNIT V	FINAL ACCOUNT OF COMPANY	14 Hrs.
	Introduction–Profit and Loss account–	4 Hrs.
	Profit and Loss Appropriation Account – Specimen	2 Hrs.
	Balance sheet –Form of Balance Sheet–	4 Hrs.
	Rules for preparation of company final account	3 Hrs.
	Managerial Remuneration–Adjustments in Company Final Account.	1 Hr.
	Test & Model Exam.	9 Hrs.

TEXT BOOKS:

Sl.No	Title	Author	Publisher with Edition
1	Corporate Accounting	T.S.Reddy&A.Murthy	Margham Publications,Chennai Reprint - 2018

SREFERENCE BOOKS:

Sl.No	Title	Author	Publisher with Edition
1	Advanced accountancy	R.L.Gupta & M. Radhaswamy	Sultan chand and sons.,New Delhi - Edition 2014

LEARNING WEBSITES :

1. <https://www.toppr.com/guides/principles-and-practice-of-accounting/issue-forfeiture-reissue-of-shares/>
2. <https://www.gc11.ac.in/uploads/elearning/Redumtion%20of%20Preference%20Shares-1553331361.pdf>
3. <https://www.toppr.com/guides/accountancy/issue-and-redemption-of-debentures/terms-of-issue-interest-on-debentures/>
4. https://static.careers360.mobi/media/uploads/froala_editor/files/Profit-or-Loss-Pre-and-Post-Incorporation.pdf
5. <https://byjus.com/commerce/final-accounts/>
6. <https://www.yourarticlelibrary.com/accounting/company-accounts/company-final-accounts-explained/62778>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD502.1	3	3	2	2	2	2	2	3	-	2
MOPD502.2	3	3	2	2	2	2	2	3	-	2
MOPD502.3	3	3	2	2	2	2	2	3	-	2
MOPD502.4	3	3	2	2	2	2	2	3	-	2
MOPD502.5	3	3	2	2	2	2	2	3	-	2
Total	15	15	10	10	10	10	10	15	-	10
Correlation Level	3	3	2	2	2	2	2	3	-	2

Correlation level 1 – Slight (Low) Correlation
level 2 – Moderate (Medium)Correlation level 3
– Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's TaxonomyLevel	Lower Order Thinking skills (LOTs)	Higher Order Thinking skills(HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD503 - MANAGEMENT ACCOUNTING

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
MANAGEMENT ACCOUNTING	5	80	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	Time (Hrs.)
I	Financial Statement Analysis	15
II	Ratio Analysis	15
III	Funds flow analysis	14
IV	Cash flow analysis	13
V	Budgetary Control	14
	Test and Model Exam	09
	Total	80

COURSE DESCRIPTION

This course provides decision making is the toughest job a manager can do and it is made easy by following an effective system of Management Accounting. Reports are customized according to the needs of the management by an efficient management accountant.

OBJECTIVES

Students will be able to

- understand the financial statements for decision making process.
- understand and prepare the fund and cash flow statements and to know the fund position.
- study and apply various Ratios to ascertain the profitability and solvency.
- understand and prepare budgets to help management in making prompt and clear estimations

COURSE OUTCOMES

COURSE	MOPD503 - MANAGEMENT ACCOUNTING
	After successful completion of this course, the students should be able to
MOPD503.1	understand the financial statements for decision making process
MOPD503.2	understand and prepare the cash flow statements
MOPD503.3	understand and prepare the fund Flow statements
MOPD503.4	study and apply various Ratios to ascertain the profitability and solvency
MOPD503.5	understand and prepare budgets to help management in making prompt and clear estimations

MOPD503 - MANAGEMENT ACCOUNTING
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DETAILED SYLLABUS

UNIT I	FINANCIAL STATEMENT ANALYSIS	15 Hours.
	Management Accounting – Meaning – Definitions	2 Hrs.
	Nature –Scope – Objectives	2 Hrs.
	Functions – Tools and techniques – Limitations.	2 Hrs.
	Financial statements – Meaning – Types	2 Hrs.
	Techniques or tools of financial Analysis	2 Hrs.
	Comparative Statements	2 Hrs.
	Trend Analysis	1 Hr.
	Common size statements (Simple problems only).	2 Hrs.
UNIT II	RATIO ANALYSIS	15 Hours.
	Introduction – Meaning – Nature – Limitations	1 Hr.
	Classifications of Ratios – Short term solvency ratios	1 Hr.
	Current ratio, Quick Ratio and Absolute liquidity ratio	2 Hrs.
	Long-term solvency ratios – Debt-Equity ratio, Proprietary ratio	2 Hrs.
	Fixed assets ratio and Capital Gearing ratio	2 Hrs.
	Profitability Ratios -Gross profit Ratio, Net profit ratio,	2 Hrs.
	Operating Ratio, Operating Profit Ratio	2 Hrs.
	Return on Shareholders' funds and Expenses ratios – Turnover	1 Hr.
	ratios - Inventory turnover, Debtors turnover and Creditors turnover	2 Hrs.
	ratios.(Simple Problems Only)	
UNIT III	FUNDS FLOW ANALYSIS	14 Hours.
	Meaning – Flow of Funds	2 Hrs.
	Meaning & Concept of Funds flow statement	2 Hrs.
	Uses of Fund flow statement	2 Hrs.
	Difference between Fund flow statement and Balance sheet -	2 Hrs.
	Limitations – Schedule of changes in working capital	2 Hrs.
	Computation of Funds from operations	2 Hrs.
	Procedure of preparing Funds flow statement	2 Hrs.
	(Simple problems on Funds flow and working capital).	
UNIT IV	CASH FLOW ANALYSIS	13 Hours.
	Meaning and Concepts – Importance of Cash flow statement	3 Hrs.
	Differences between fund flow and cash flow statement	3 Hrs.
	Computation of Cash from operations	3 Hrs.
	Procedure for preparing cash flow statements	4 Hrs.
	(Simple problems only).	

UNIT V BUDGETING AND BUDGETARY CONTROL**14 Hours.**

Introduction - Meaning of Budget	3 Hrs.
Budgeting & Budgetary Control- Objectives of Budgetary control Advantages -Limitations of Budgetary control	3 Hrs.
Classification and types of Budgets-Zero base	3 Hrs.
Budgeting - Flexible Budgets- Production Budgets- Cash Budgets (Simple problems Only).	2 Hrs.

Test & Model Exam.**9 Hrs.****TEXT BOOKS**

S.NO	AUTHOR	TITLE	PUBLISHER WITH EDITION
1.	S.N. Maheshwari	Principles of Management Accounting	Margham Publications, Chennai, 10 th Edition, 2001

REFERENCE BOOKS

S.NO	AUTHOR	TITLE	PUBLISHER WITH EDITION
1.	T.S. Reddy, Y. Hari Prasad Reddy	Management Accounting	Margham Publications Publishers and Book Sellers 24, Rameswaram Rd, T.Nagar, Chennai - 600 017 9 th Edition, 2003

LEARNING WEBSITES:

- <https://online.hbs.edu/blog/post/financial-statement-analysis>
- <https://www.accountingtools.com/articles/ratio-analysis.html>
- <https://tallysolutions.com/accounting/fund-flow-statement/>
- <https://www.investopedia.com/investing/what-is-a-cash-flow-statement/>
- <https://www.fao.org/3/w4343e/w4343e05.htm#TopOfPage>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD503.1	3	3	2	2	2	2	2	3	-	3
MOPD503.2	3	3	2	2	2	2	2	3	-	3
MOPD503.3	3	3	2	2	2	2	2	3	-	3
MOPD503.4	3	3	2	2	2	2	2	3	-	3
MOPD503.5	3	3	2	2	2	2	2	3	-	3
Total	15	15	10	10	10	10	10	15	-	15
Correlation Level	3	3	2	2	2	2	2	3	-	3

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy Level	Lower Order Thinking skills (LOTs)	Higher Order Thinking skills (HOTs)
		R – Remember, U-Understand, Ap-Apply
% to be included	90%	10%

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
TYPEWRITING - ENGLISH – SENIOR - PAPER – I (GTE)	5	80	Internal Assessment	Autonomous Examination	Total	10 Mins.
			25	100 *	100	

*** Examinations will be conducted for 100 marks and will be reduced to 75 marks.**

COURSE DESCRIPTION

To Type on one side of the paper an ordinary printed passage without heading and few figures if necessary and not exceeding three paragraphs, consisting of 2250 strokes, with the minimum capital letters, in double line spacing, with ten degrees margin on the left.

OBJECTIVES

The students will be able to

- attain Speed at 45 W/PM
- create Concentration in typing

COURSE OUTCOMES

COURSE	MOPD504 - TYPEWRITING - ENGLISH - SENIOR - PAPER – I (GTE)
After successful completion of this course, the students should be able to	
MOPD504.1	attain Speed at 45 W/PM
MOPD504.2	create Concentration in typing

DETAILED SYLLABUS

TYPEWRITING ENGLISH SENIOR PAPER – I (GTE)

SPEED (10 minutes)

To Typewrite on one side of the paper an ordinary printed passage without heading and few figures if necessary and not exceeding three paragraphs, consisting of 2250 strokes, with the minimum capital letters, in double line spacing, with ten degrees margin on the left.

Special attention must be paid to accuracy and neatness of execution.

Note:

- Five strokes will be counted as a word.
- Each depression of character key or the space bar will be counted as a stroke
- No stroke is counted for paragraph indentation or depression of shiftkey.
- Two strokes are counted after every full stop, interrogation sign or exclamation mark.

TEXT BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Typewriting English Speed Book		Lakshmi Prasuram, Trichy

LEARNING WEBSITES:

<https://www.youtube.com/watch?v=2S3lhm8LaZo>

<https://sense-lang.org/typing/tutor/keyboarding.php>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD504.1	3	-	-	3	2	-	2	-	3	2
MOPD504.2	3	-	-	3	2	-	2	-	3	2
MOPD504.3	3	-	-	3	2	-	2	-	3	2
Total	9	-	-	9	6	-	6	-	9	6
Correlation Level	3	-	-	3	2	-	2	-	3	2

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy Level	Lower Order Thinking skills (LOTs)	Higher Order Thinking skills (HOTs)
		R – Remember, U-Understand, Ap-Apply
% to be included	90%	10%

TYPEWRITING – ENGLISH – SENIOR – PAPER I (GTE)

READY RECKONER

The Marks shown in the Ready Reckoner below is on the basis of deduction of 1.25 marks for each mistake for 100 marks.

No. of Mistakes	Marks to be awarded	No. of Mistakes	Marks to be awarded	No. of Mistakes	Marks to be awarded
1	99	28	65	55	31
2	98	29	64	56	30
3	96	30	63	57	29
4	95	31	61	58	28
5	94	32	60	59	26
6	93	33	59	60	25
7	91	34	58	61	24
8	90	35	56	62	23
9	89	36	55	63	21
10	88	37	54	64	20
11	86	38	53	65	19
12	85	39	51	66	18
13	84	40	50	67	16
14	83	41	49	68	15
15	81	42	48	69	14
16	80	43	46	70	13
17	79	44	45	71	11
18	78	45	44	72	10
19	76	46	43	73	9
20	75	47	41	74	8
21	74	48	40	75	6
22	73	49	39	76	5
23	71	50	38	77	4
24	70	51	36	78	3
25	69	52	35	79	1
26	68	53	34	80 & above	0
27	66	54	33		

Note:- (1) The total number of mistakes and the total marks awarded as per the above Ready Reckoner should be entered at the last typewritten page of the answer book, as illustrated below:

No. of Mistakes : 10 = 88 Marks
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(2) Only the total marks awarded should be entered on the front wrapper in the place provided therefore.

ELECTIVE: MOPD505 – SHORTHAND – ENGLISH – JUNIOR – SPEED (60 WPM)

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
SHORTHAND – ENGLISH – JUNIOR – SPEED (80 WPM)	4 Hrs.	64 Hrs.	Internal Assessment	Autonomous Examination	Total	Dictation – 7 Mins. Transcription – 1 Hr.
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

Note:

1. **Minimum mark for Pass in this subject is 45, as per GTE norms**
2. **As this is a skill based subject and students need constant practice, classes should be conducted until the commencement of the Board Theory Examinations.**

COURSE DESCRIPTION:

The subject Shorthand – English – Junior – Speed (80 WPM) helps the students to have thorough knowledge in Shorthand and make students capable of taking Dictation.

OBJECTIVES:

- This subject helps the students to take down dictation of an easy passage.

TEXT BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Shorthand Magazines – Speed Writer	--	--

LEARNING WEBSITES:

1. <https://www.britannica.com/topic/shorthand>
2. <https://www.long-live-pitmans-shorthand.org.uk/PDF/Vocabulary-150-Common-Words-long-live-pitmans-shorthand.pdf>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
Total marks		25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD505.1	3	-	-	-	3	-	3	3	-	3
MOPD505.2	3	-	-	-	3	-	3	3	-	3
Total	6	-	-	-	6	-	6	6	-	6
Correlation Level	3	-	-	-	3	-	3	3	-	3

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
Level	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

Speed practice gradually from 60 WPM to 80 WPM.

EXAMINATION:

Time : Dictation: 7 Minutes Transcription: 1.00 Hour.

Marks : Maximum Marks: 100

To take down in shorthand a Passage of Speech consisting of 400 words and a simple Official Letter or Business Letter consisting of 160 words dictated @ 80 WPM for seven minutes totaling 560 words.

VALUATION

SPECIAL INSTRUCTION TO EXAMINERS:

Examiners are informed that the 10 marks allotted for shorthand performance may be given in FULL as long as the transcription is supported by the shorthand outlines.

GENERAL:

1. Mistakes should be underlined in red ink and marked as X for a full mistake and / for a half mistake.
2. In arriving at the total number of full mistakes, fraction of mistake may be ignored.
3. Out of the total marks of 100, **TEN (10) marks** are allotted for shorthand performance.
4. One mark for a Full Mistake and half a mark for Half Mistake should be reduced. (Refer the enclosed **Ready Reckoner**).
5. Only the total marks awarded should be entered on the front page of shorthand note book.

NATURE OF MISTAKES:

FULL MISTAKE – X

1. Any unwanted addition of one word or more words in a place.
2. Every omission of a word.
3. Omission to split the matter both the passage and letter (Paragraphing).
4. Every substitution of a word.

HALF MISTAKE - /

1. Omission or addition of an article.
2. Improper use of capital and small letters.
3. The use of singular for plural and vice versa.
4. Omission of punctuation
5. Spelling mistake.
6. Every tense mistake.

READY RECKONER

The Marks shown in the Ready Reckoner below is on the basis of deduction of 1 mark for each mistake for 90 marks.

No. of Mistakes	Marks to be awarded	No. of Mistakes	Marks to be awarded	No. of Mistakes	Marks to be awarded
1	89	31	59	61	29
2	88	32	58	62	28
3	87	33	57	63	27
4	86	34	56	64	26
5	85	35	55	65	25
6	84	36	54	66	24
7	83	37	53	67	23
8	82	38	52	68	22
9	81	39	51	69	21
10	80	40	50	70	20
11	79	41	49	71	19
12	78	42	48	72	18
13	77	43	47	73	17
14	76	44	46	74	16
15	75	45	45	75	15
16	74	46	44	76	14
17	73	47	43	77	13
18	72	48	42	78	12
19	71	49	41	79	11
20	70	50	40	80	10
21	69	51	39	81	9
22	68	52	38	82	8
23	67	53	37	83	7
24	66	54	36	84	6
25	65	55	35	85	5
26	64	56	34	86	4
27	63	57	33	87	3
28	62	58	32	88	2
29	61	59	31	89	1
30	60	60	30	90	0

MOPD506— AUDITING

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
AUDITING	4	64	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	Time (Hrs.)
I.	Introduction – general procedure of audit	11
II.	Internal check, internal control & internal audit	11
III.	Vouching	11
IV.	Verification and valuation & appointment of auditor	11
V.	Specialised audit	11
	Test and Model Exam	09
	Total	64

COURSE DESCRIPTION

The Course Auditing gives the knowledge about the various aspects of the procedure involved in a business audit.

OBJECTIVES:

Students will be able to

- ✓ understand about the Audit procedures.
- ✓ know the difference between Internal check, Internal Control and Internal Audit.
- ✓ understand valuation and verification procedures in auditing
- ✓ know about the specialised audit programmes

COURSE OUTCOMES

COURSE	MOPD506 – AUDITING
	After successful completion of this course, the students should be able to
MOPD506.1	understand about the Audit procedures
MOPD506.2	know the difference between Internal check, Internal Control and Internal Audit.
MOPD506.3	understand valuation and verification procedures in auditing
MOPD506.4	know about the specialised audit programmes
MOPD506.5	understand the Vouching

MOPD506 –AUDITING

DETAILED SYLLABUS

UNIT– I	INTRODUCTION – GENERAL PROCEDURE OF AUDIT	11 Hrs.
	Auditing – Origin– Definition of auditing – Objectives – Types	2 Hrs.
	Advantages and Limitations - Auditing and Accounting	2 Hrs.
	Auditing and Investigation - Audit Procedure	2 Hrs.
	Audit Programme - Type of Audit Programme - Audit Note Book -	1 Hr.
	Audit working papers – ownership of working papers	2 Hrs.
	Tax Audit – Management Audit	2 Hrs.
UNIT– II	INTERNAL CHECK, INTERNAL CONTROL & INTERNAL AUDIT	11 Hrs.
	Definition and objects of internal check	1 Hr.
	Factors causing Errors and Frauds	1 Hr.
	Features of good system of Internal Check	1 Hr.
	Inter Internal check forcash, purchases, sales and wages	1 Hr.
	Internal control – Forms of Internal control	2 Hrs.
	Methods of reviewing the Internal Control System	2 Hrs.
	Internal control for Cash sales and Cash Collections	1 Hr.
	Internal audit – objectives – scope of internal audit – Distinction between internal check, internal control and internal audit	1 Hr.
UNIT– III	VOUCHING:	11 Hrs.
	Meaning and Objectives of vouching – Voucher	1 Hr.
	Requisites of Valid Voucher	1 Hr.
	Types of Voucher – Vouching and Routine Checking	1 Hr.
	Teaming and Lading Method of frauds– Vouching of Cash Transactions	2 Hrs.
	Cashbook – Wages– Capital Expenditure	2 Hrs.
	Loans– Salaries- Directors Fees etc- Vouching of Trading transactions	2 Hrs.
	Vouching of Purchase, Sales Receivable book – Vouching of ledgers	2 Hrs.
UNIT– IV	VERIFICATION AND VALUATION & APPOINTMENT OF AUDITOR	11 Hrs.
	Meaning of Verification – Verification of Assets and Liabilities.	2 Hrs.
	Meaningof Valuation – Problems in Valuation of Assets	1 Hr.
	Valuation of assets during inflationary period – Fixed assets	1 Hr.
	Stock – Investments – debtors - Valuation of different classes of Assets	2 Hrs.
	Market value – Contingent Liabilities	1 Hr.
	Difference between Vouching, Verification and Valuation.	2 Hrs.
	Appointment of auditors – qualification and disqualification	2 Hrs.
	Rights – duties – liabilities of auditors.	2 Hrs.

UNIT– V SPECIALISED AUDIT: 11 Hrs.

Trading and Non-trading concerns – Charitable Institutions		2 Hrs.
Educational Institutions – Hospitals – Branch audit		2 Hrs.
Transport companies – Cinema Theatres	1	Hr.
Executors and Trustees – Clubs – Hotels	2	Hrs.
Publishers –Newspapers and periodicals – Government Audit		2 Hrs.
Audit of Local Bodies – Hire Purchase and Leasing companies.		2 Hrs.

Test & Model Exam. 9 Hrs.

TEXT BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Practical Auditing	K. Sundar& K.Paari	Vijay Nicole Imprints Private Limited, Chennai
2	Practical Auditing	B.N. Tandon	Sultan Chand and Sons, 5th Edition,2005

REFERENCE BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Principles and Practices of Auditing	Dinagar Pagare	Sultan Chand & Sons, 4th Edition, 2006.

LEARNING WEBSITES

1. <https://www.rcvacademy.com/auditing-introduction/>
2. <https://www.mbaknol.com/financial-management/internal-check/>
3. <https://theinvestorsbook.com/vouching.html>
4. https://www.tutorialspoint.com/auditing/auditing_verification.htm
5. https://www.tutorialspoint.com/auditing/auditing_of_educational_institutions.htm

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD506.1	3	3	3	2	3	2	3	3	-	2
MOPD506.2	3	3	3	2	3	2	3	3	-	2
MOPD506.3	3	3	3	2	3	2	3	3	-	2
MOPD506.4	3	3	3	2	3	2	3	3	-	2
MOPD506.5	3	3	3	2	3	2	3	3	-	2
Total	15	15	15	10	15	10	15	15	-	10
Correlation Level	3	3	3	2	3	2	3	3	-	2

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
Level	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD507 – COMPUTERISED ACCOUNTING - LAB-II

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
COMPUTERISED ACCOUNTING LAB-II	5	80	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

ALLOCATION OF MARKS	
Content	Max Marks
Procedure	40
Execution	50
Viva voce	10
Total	100

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	Time (Hrs.)
I.	GST (Goods and Service Tax) in Tally.ERP 9	20
II.	Filling returns under GST	15
III.	Special GST Features in Tally ERP 9	12
IV.	TDS(Tax Deducted at Source) using Tally.ERP9	13
V.	Accounts Receivable, Payable Management.	20
Total		80

COURSE DESCRIPTION

This course Course by exposing the students to the concepts related to GST, Filling returns under GST, TDS using Tally.ERP9 and Accounts Receivable and Payable Management intally, they will come to know how they can be applied in practical situations. Moreover students will be further exposed to important concepts and gain sufficient knowledge regarding accounts in totally.

OBJECTIVES

Students will be able to

- understand Goods and Service Tax in Tally ERP 9
- learn about filling returns under GST, Calculate TDS using Tally.ERP9
- learn to minimize Human Errors and Greater Accuracy and Consistency for preparing accounts.
- Improve efficiency, reliability and Multitasking.
- learn about how to reduce Volume of Work-Lower Operating Costs-Good Working Environment

COURSE OUTCOMES

COURSE	MOPD507 – COMPUTERISED ACCOUNTING – LAB – II
After successful completion of this course, the students should be able to	
MOPD507.1	understand GST (Goods and Service Tax) in Tally.ERP 9
MOPD507.2	learn about filling returns under GST
MOPD507.3	learn special GST Features in Tally.ERP 9
MOPD507.4	calculate TDS(Tax Deducted at Source) using Tally.ERP9
MOPD507.5	apply Accounts Receivable, Payable Management.

DETAILED SYLLABUS

UNIT I	GST (GOODS AND SERVICE TAX) IN TALLY . ERP 9: Introduction to GST (IGST, CGST, SGST) - Calculation of GST (IGST, CGST & SGST) - GST on Tally ERP 9 - Activating GST for the Company - Setting Up GST Rates - Updating/Creating Sales and Purchase Ledgers for GST Compliance - Restarting Voucher Numbering for GST Transactions Creating/Updating/ Party GSTIN/UIN - Creating GST Ledgers - - Recording Purchase under GST - Recording GST Sales and Printing of Invoices.	20 Hrs.
UNIT II	FILLING RETURNS UNDER GST: Generate GSTR-1 Returns / Reports under Tally.ERP9 - Generate GSTR-2 Returns / Reports under Tally.ERP9 - Generating Form GSTR- 3B - Chellan Reconciliation Report for GST Payments - Creating Income and Expenses Ledger in GST.	15 Hrs.
UNIT III	SPECIAL GST FEATURES IN TALLY. ERP 9: Reverse Charge on Purchase from Unregistered Dealer (URD) Reverse Charge in GST in Tally - GST on Advance Payment Received from Customer in Tally GST in Tally ERP 9 - Recording an Advance Payment to Supplier Under GST - Transferring Tax Credits to GST- Reconciliation of Input Tax Credit with GSTR-2A using Tally - Recording Sales of Composite Supply under GST (Expenses Apportioning) - Nil- Rated Sales & Exempt Sales - Adjustment & Set-off the Liability of GST (Tax) Credit under GST - Recording Journal Vouchers for Interest, Penalty, Late Fee and Other Dues in GST - e-Way Bill in Tally.ERP9.	12 Hrs.
UNIT IV	TDS (TAX DEDUCTED AT SOURCE) USING TALLY.ERP 9: Enabling TDS in Tally.ERP9, Creating TDS Nature of Payment - Creating Master Ledgers with TDS Transactions: A) TDS on Expenses; B) TDS on Advance Payment against Expenses – C) Recording TDS Payment Transaction - TDS Reports: A- Form 26Q (TDS); B- Form 27Q (TDS); C- TDS Reconciliation Report; D- TDS Outstanding Report.	13 Hrs.
UNIT V	ACCOUNTS RECEIVABLE, PAYABLE MANAGEMENT. Introduction - Accounts Payable and Receivable - Maintaining Bill-wise Details - Activation of Maintaining Bill-wise Details - Feature - New Reference - Against Reference - Advance Reference - On Account - Credit Limit - Activate Credit Limit - Setting Credit Limits - Exceeding Credit Limits - Exception to Credit Limits - Payment Performance of Debtors - Changing the Financial Year in Tally.ERP 9.	20 Hrs.

TEXT BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Computerised Accounting	Garima Agarwal	Himalaya

REFERENCE BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Computerised Accounting	A.MuraliKrishna	Vaagdevi
2	Implementing Tally ERP 9	A.KNadhaniand K.KNadhani	BPB Publications
3	Computerised Accounting using Tally (with GST)	M. Yadagiri and G. Srinivas	KalyaniPublishers
4	Tally ERP9	J.SArora	Kalyani Publications
5	Tally ERP 9	--	CSC

LEARNING WEBSITES:

1. [Upgrade to Tally.ERP 9 Release 6.6.3 \(tallysolutions.com\)](http://tallysolutions.com)
2. [What is GST? How to use GST in Tally ERP 9 | Tally Solutions](#)
3. [Types of GST returns: All Forms & Due Dates for Filing | Tally Solutions](#)
4. [How to Record TDS Transactions in TallyPrime | TallyHelp \(tallysolutions.com\)](#)

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment mark for a total of 25 marks which are to be distributed as follows:-

a)	Attendance (Award of marks same as Theory Courses)	: 05 Marks
b)	Procedure/ observation and tabulation/ Other Practical related Work	: 05 Marks
c)	Tests#	: 10 Marks
d)	Student Centered Learning (SCL) work sheet	05 Marks
	TOTAL	: 25 Marks

CO - POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD507.1	2	3	3		3	2	2	2	3	2
MOPD507.2	2	3	3		3	2	2	2	3	2
MOPD507.3	2	3	3		3	2	2	2	3	2
MOPD507.4	2	3	3		3	2	2	2	3	2
MOPD507.5	2	3	3		3	2	2	2	3	2
Total	10	15	15		15	10	10	10	15	10
Correlation Level	2	3	3		3	2	2	2	3	2

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

MOPD507 – COMPUTERISED ACCOUNTING – LAB – II

PRACTICAL EXERCISES

Ex. No	Lab Exercises	CO	PO
1	GST on Tally.ERP9 - Activating GST for the Company – Setting Up GST Rates-Updating/ Creating Sales and Purchase Ledgers for GST Compliance	D507.1	PO1 & PO2
2	Creating GST Ledgers- Creating Party Ledgers for GST.	D507.1	PO2 & PO7
3	Recording Purchase under GST (Capital goods, Taxable, Exempted and Nil rated items)	D507.1	PO1 & PO7
4	Recording GST Sales and Printing Invoices	D507.1	PO5 & PO7
5	Purchase Return /Debit Note Voucher, Sales Return / Credit Note in Tally.ERP 9	D507.2	PO1 & PO2
6	Setting Slab-wise GST Details and Setting MRP details in Stock Item	D507.2	PO2 & PO7
7	Generate GSTR-1 Returns /Reports under Tally.ERP9	D507.2	PO1 & PO7
8	Generate GSTR - 2 Returns / Reports under Tally.ERP9 and Reconciliation of ITC with GSTR-2 Arising Tally	D507.3	PO5 & PO7
9	Generating Form Monthly GSTR-3B/(QRMP) Challan Reconciliation Report for GST Payments	D507.3	PO1 & PO2
10	Reverse Charge on Purchase from Unregistered Dealer(URD) Reverse Charge in GST in Tally	D507.3	PO2 & PO7
11	GST on Advance Payment Received from Customer in Tally GST in Tally.ERP 9- Recording an Advance Payment to Supplier Under GST	D507.4	PO1 & PO7
12	Creation of GST e-Way Bill in Tally.ERP 9 for outward and inward supplies	D507.4	PO5 & PO7
13	Enabling TDS in Tally.ERP 9, Creating TDS Nature of Payment – Creating Master Ledgers with TDS Transactions	D507.4	PO1 & PO2
14	Accounts Payable and Receivable-Maintaining Bill-wise Details - Activation of Maintaining Bill-wise Details	D507.5	PO2 & PO7
15	Credit Limit - Activate Credit Limit –Setting Credit Limits- Exceeding Credit Limits - Exception to Credit Limits	D507.5	PO1 & PO7
16	Prepare TDS Reconciliation Report	D507.4	PO5 & PO7
17	Creating Income and Expenses Ledger in GST	D507.2	PO1 & PO2

Note: Open source software is available in online, browse and make use of it.

Note: The question paper setters are requested to follow the Revised Bloom’s Taxonomy levels as presented below:

Bloom’s Taxonomy Level	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
ENTREPRENEURSHIP AND STARTUPS	4	64	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100*	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	Time (Hrs.)
I.	Entrepreneurship – Introduction and Process	10
II.	Business Idea and Banking	10
III.	Start ups, E-cell and Success Stories	10
IV.	Pricing and Cost Analysis	10
V.	Business Plan Preparation	10
	Revision Field visit and preparation of case study report	14
	Total	64

COURSE DESCRIPTION

Development of a diploma curriculum is a dynamic process responsive to the society and reflecting the needs and aspiration of its learners. Fast changing society deserves changes in educational curriculum particularly to establish relevance to emerging socio-economic environments; to ensure equity of opportunity and participation and finally promoting concern for excellence. In this context the course on entrepreneurship and start ups aims at instilling and stimulating human urge for excellence by realizing individual potential for generating and putting to use the inputs, relevant to social prosperity and thereby ensure good means of living for every individual, provides jobs and develop Indian economy.

OBJECTIVES

At the end of the study of 5th semester the students will be able to

- excite the students about entrepreneurship
- acquire Entrepreneurial spirit and resourcefulness
- understand the concept and process of entrepreneurship
- acquire entrepreneurial quality, competency and motivation

- learn the process and skills of creation and management of entrepreneurial venture
- familiarize with various uses of human resource for earning dignified means of living
- know its contribution in and role in the growth and development of individual and the nation
- understand the formation of E-cell
- survey and analyze the market to understand customer needs
- understand the importance of generation of ideas and product selection
- learn the preparation of project feasibility report
- understand the importance of sales and turnover
- familiarize of various financial and non financial schemes
- aware the concept of incubation and starts ups

COURSE OUTCOMES

COURSE	MOPD508 ENTREPRENERUSHIP AND STARTSUPS
After successful completion of this course, the students should be able to	
MOPD508.1	excite the students about entrepreneurship
MOPD508.2	acquiring Entrepreneurial spirit and resourcefulness
MOPD508.3	understanding the concept and process of entrepreneurship
MOPD508.4	understand the formation of E-cell
MOPD508.5	acquiring entrepreneurial quality, competency and motivation

DETAILED SYLLABUS

UNIT I Entrepreneurship – Introduction and Process 10 Hrs.

- Concept, Functions and Importance
- Myths about Entrepreneurship
- Pros and Cons of Entrepreneurship
- Process of Entrepreneurship
- Benefits of Entrepreneur
- Competencies and characteristics
- Ethical Entrepreneurship
- Entrepreneurial Values and Attitudes
- Motivation
- Creativity
- Innovation
- Entrepreneurs - as problem solvers
- Mindset of an employee and an entrepreneur
- Business Failure – causes and remedies
- Role of Networking in entrepreneurship

UNIT II Business Idea and Banking 10 Hrs.

- Types of Business: Manufacturing, Trading and Services.
- Stakeholders: sellers, vendors and consumers
- E- commerce Business Models
- Types of Resources - Human, Capital and Entrepreneurial tools
- Selection and utilization of human resources and professionals,etc.
- Goals of Business; Goal Setting
- Patent, copyright and Intellectual property rights
- Negotiations - Importance and methods
- Customer Relations and Vendor Management
- Size and capital based classification of business enterprises
- Role of financial institutions
- Role of Government policy
- Entrepreneurial support systems
- Incentive schemes for state government
- Incentive schemes for Central government

- UNIT III Startups, E-cell and Success Stories 10 Hrs.**
- Concept of Incubation centre's
 - Activities of DIC , financial institutions and other relevance institutions
 - Success stories of Indian and global business legends
 - Field Visit to MSME's
 - Various sources of information
 - Study visit to Incubation centers and start ups
 - Learn to earn
 - Startup and its stages
 - Role of Technology – E-commerce and Social Media
 - Role of E-Cell
 - E-Cell to Entrepreneurship
- UNIT IV Pricing and Cost Analysis 10 Hrs.**
- Calculation of Unit of Sale, Unit Price and Unit
 - Types of Costs - Variable and Fixed, Operational cost
 - Break Even Analysis
 - Understand the meaning and concept of the term Cash Inflow and Cash Outflow
 - Prepare a Cash Flow Projection
 - Pricing and Factors affecting pricing.
 - Understand the importance and preparation of Income Statement
 - Launch Strategies after pricing and proof of concept
 - Branding – Business name, logo, tag line
 - Promotion Strategy
- UNIT V Business Plan Preparation 10 Hrs.**
- Generation of Ideas.
 - Business Ideas vs. Business Opportunities
 - Selecting the Right Opportunity
 - Product selection
 - New product development and analysis
 - Feasibility Study Report – Technical analysis, financial analysis and commercial analysis
 - Market Research - Concept, Importance and Process
 - Marketing and Sales strategy
 - Digital marketing
 - Social Entrepreneurship
 - Risk Taking-Concept
 - Types of business risks

TEXT BOOKS:

Sl.No	Title	Author	Publisher with Edition
1	Entrepreneurship	Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd	McGrawHill (India) Private Limited, Noida – 201301.

REFERENCE BOOKS:

Sl.No	Title	Author	Publisher with Edition
1.	Fundamentals of Entrepreneurship	Dr. G.K. Varshney	Sahitya Bhawan Publications,Agra - 282002
2.	Elements of Business Organisation	Dr. G.K. Varshney	Sahitya Bhawan Publications,Agra - 282002

LEARNING WEBSITES:

1. <https://www.investopedia.com/terms/e/entrepreneur.asp>
2. <https://sixads.net/blog/small-business-ideas/>
3. <https://thestartuplab.in/how-e-cells-contribute-to-the-growth-of-entrepreneurs/>
4. <https://www.acceleratedanalytics.com/blog/2019/07/13/price-analysis-vs-cost-analysis/>
5. <https://bbamantra.com/preparation-of-a-business-plan/>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment **CONTINUOUS INTERNAL ASSESSMENT**

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

Note: Two assignments should be submitted. The same must be evaluated and converted to 5marks

Guidelines for assignment:

- First assignment – Unit I
- Second assignment – Unit II

Guidelines for Seminar presentation – Unit III

Each assignment should have five three marks questions and two five marks questions.

CO - POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD508.1	3	3	2	2	3	2	2	3	-	3
MOPD508.2	3	3	2	2	3	2	2	3	-	3
MOPD508.3	3	3	2	2	3	2	2	3	-	3
MOPD508.4	3	3	2	2	3	2	2	3	-	3
MOPD508.5	3	3	2	2	3	2	2	3	-	3
Total	15	15	10	10	15	10	10	15	-	15
Correlation Level	3	3	2	2	3	2	2	3	-	3

- Correlation level 1 – Slight (Low)
- Correlation level 2 – Moderate (Medium)
- Correlation level 3 – Substantial (High)

Note:

1. The students should be taught all units and proper exposure and field visit also arranged. All the portions should be completed before examinations.
2. The students should maintain theory assignment and seminar presentation. The assignment and seminar presentation should be submitted during the Autonomous Practical Examinations.
3. The question paper consists of theory and practical portions. All students should write the answers for theory questions (45 Marks) and practical portions (55 Marks) should be completed for Autonomous examinations.
4. All exercises should be given in the question paper and students are allowed to select by lot. If required the dimensions of the exercises may be varied for every batch. No fixed time allotted for each portion and students have liberty to do the examination for 3 Hrs.
5. For Written Examination: theory question and answer: 45 Marks
 Ten questions will be asked for 3 marks each.
 Five questions from each unit 1 & 2. (10 X 3 = 30).
 Three questions will be asked for 5 marks each.
 One question from each unit 1, 2 & 3. (3 X 5 = 15)
6. For Practical Examination: The business plan/Feasibility report or Report on Unit 4 & 5 should be submitted during the Autonomous practical examinations. The same have to be evaluated for the report submission (40 marks).

ALLOCATION OF MARKS		
S. No	Description	Marks
Part A	Written Examination - Theory Question and answer (10 questions x 3 marks:30 marks) & (3 questions x 5 marks: 15 marks)	45
Part B	Practical Examination – Submission on Business Plan/Feasibility Report or Report on Unit 4 & 5	40
Part C	Viva voce	15
TOTAL		100

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom’s Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom’s Taxonomy	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD508 - ENTREPRENEURSHIP AND STARTUPS

MODEL QUESTION PAPER

I. Answer TEN questions in brief (10 x3 = 30)		CO	PO
1	Define entrepreneurship.	D508.1	PO1 & PO2
2	State the process of entrepreneurship	D508.1	PO2 & PO7
3	What are the benefits of being an entrepreneur?	D508.1	PO1 & PO7
4	How do entrepreneurs act as problem solvers?	D508.1	PO5 & PO7
5	Outline the role of networking in entrepreneurship.	D508.1	PO1 & PO2
6	List the various types of business	D508.2	PO2 & PO7
7	Outline the business model.	D508.2	PO1 & PO7
8	Suggest the various goals of business.	D508.2	PO5 & PO7
9	How selection of human resources is carried out?	D508.2	PO1 & PO2
10	Specify the role of government policy on entrepreneurship.	D508.2	PO2 & PO7
II. Answer THREE questions in details (3 x 5 = 15)		CO	PO
11	Describe the importance of innovation on entrepreneurship.	D508.1	PO1 & PO2
12	Enumerate the various incentive schemes for the central government.	D508.2	PO2 & PO7
13	How technology will play a major role in E- commerce?	D508.3	PO1 & PO7
PART B (40 Marks)		CO	PO
14	Practical Examination – Submission on Business Plan / Feasibility Report or Report on Unit 4 & 5	D508.4 & D508.5	PO5 & PO7
PART C (15 Marks)		CO	PO
15	Viva Voce	D508.1 - 5	PO7

Note: Open source software is available in online, browse and make use of it.

ALLOCATION OF MARKS	
Content	Max Marks
PART A	45
PART B	40
Viva voce	15
Total	100

Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy Level	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD501 - GOODS AND SERVICES TAX

MODEL QUESTION PAPER

Time: 3 Hrs.

Max. Marks: 100

PART – A (10 X 3 = 30)

Answer the following Questions:

		Unit	Bloom's Level	CO	PO
1.	What is GST?	I	U	D501.1	PO1 & PO7
2.	What is GST Composition Scheme?	I	U	D501.1	PO5 & PO7
3.	State Supply u/s 7 of CGST Act ?	II	R	D501.2	PO1 & PO7
4.	What is Time of supply of Goods?	II	R	D501.2	PO5 & PO7
5.	Who are the Personliable for registration	III	R	D501.3	PO1 & PO7
6.	Who are the Person not liable for registration	III	R	D501.3	PO5 & PO7
7.	What is Input Tax Credit?	IV	U	D501.4	PO1 & PO7
8.	Stare E-way bill.	IV	U	D501.4	PO5 & PO7
9.	Explain the main provisions regarding time and place of supply under GST.	V	U	D501.5	PO1 & PO7
10.	Briefly explain about tax invoice and bills of supply.	V	U	D501.5	PO5 & PO7

PART - C (5 x 14 = 70)

Answer any FIVE Questions:

11	Briefly explain about Evolution of GST in India and GST Council.	I	Ap	D501.1	PO5 & PO7
	(OR) Explain the provisions regarding claiming of input tax credit. Explain thecases in which input tax credit is not available.	I	Ap	D501.1	PO1 & PO7

12.	State the conditions to find out the time and date of supply in case of inter and intra state supply. (OR)	II	An	D501.2	PO1 & PO7
	Briefly explain the place and supply of goods and services (Domestic 4 c) sec 10 and 12 of IGST ACT	II	An	D501.2	PO1 & PO7
13	Explain the procedure for registration under GST? (OR)	III	An	D501.3	PO5 & PO7
	Discuss the valuation of supply under sec 15 of the CGST Act?	III	An	D501.3	PO1 & PO7
14	List the various documents used in GST and explain. (OR)	IV	An	D501.4	PO5 & PO7
	What is input tax credit? Explain the eligibility	IV	An	D501.4	PO5 & PO7
15	Mr. C of Tamil Nadu supplied goods/services for ₹20,000 to Mr. M of Maharashtra. SGST and CGST rate on supply of goods and services is 9% each. IGST rate is 18%. Find the following: (a) Total price charged by Mr. C. (b) Who is liable to pay GST? (OR)	V	An	D501.5	PO1 & PO7
	Mr. A registered person under GST located in Tamil Nadu, sold goods worth ₹10,000 after manufacture to Mr. C of Chennai. Subsequently, Mr. C sold these goods to Mr. H of Hyderabad for ₹17,500. Mr. H being a trader finally sold these goods to customer Mr. S of Secunderabad for ₹30,000. Applicable rates of CGST= 9%, SGST=9% and IGST=18%. Find	V	Ap	D501.5	PO5 & PO7

Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy Level	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD502 - CORPORATE ACCOUNTING

MODEL QUESTION PAPER

Time: 3 Hrs.

Max. Marks: 100

PART – A - 10 X 3 = 30 Marks					
Answer the following Questions:		Unit	Bloom's Level	CO	PO1
1	What is meant by shares?	I	R	D502.1	PO1
2	What is meant by forfeiture of shares	I	R	D502.1	PO1
3	What is preference shares ?	II	R	D502.1	PO1
4	What is redemption at premium?	II	R	D502.1	PO1
5	Journalise the following issues. a) A company issued 1,000,6% debentures of Rs.100 each at par. b) 6% debentures of Rs.100 each at 10% premium.	III	AP	D502.1	PO1
6	What are the various types of Debentures?	III	R	D502.1	PO1
7	From the following data, calculate profit prior to incorporation: Time ratio: 1: 2 Sales ratio :1 :3 Gross Profit : Rs. 1,70,500 Administrative Expenses : Rs. 69,600 Expenses relating to sales : Rs. 18,600	IV	AN	D502.1	PO1
8	From the following data, calculate Sales Ratio Total sales Rs. 2,50,000 up to incorporation period sales 1,00,000	IV	AN	D502.1	PO1
9	Write any two employee benefits expenses	V	U	D502.1	PO1
10	Write the financial cost expenses	V	U	D502.1	PO1
PART –B- 5 x 14 = 70 Marks		Unit	Bloom's Level	CO	PO1
Answer the following Questions:					
11	Ganesh Ltd. issued prospectus inviting applications for 10,000 equity shares of Rs.10 each, payable as follows: On applications. 2 per share On allotment Rs. 3 per share On first call Rs.3 per share On final call Rs.2 per share All moneys due were fully received except the final on 500 shares. . Pass journal entries in the books of Ganesh Ltd. (OR)	I	AP	D502.1	PO2, PO5

	<p>Magitha Ltd. issued 10,000 equity shares of Rs.10 each payable as under: Rs.2 on application; Rs.5 on allotment and Rs.3 on first and final call.</p> <p>The public applied for 8,000 shares which are allotted. All the money due on shares was received except the first and final call on 100 shares. These shares were forfeited and re-issued at Rs. 8 per share. Show the journal entries in the books of the company.</p>																																
12	<p>The balance sheet of Vignesh Ltd, as on 31st Dec. 2009 was as under.</p> <table border="1"> <thead> <tr> <th>Liabilities</th> <th>Rs.</th> <th>Assets</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>Share Capital:1,000 redeemable Preference shares of Rs.100each.</td> <td>1,00,000</td> <td>Sundry Assets</td> <td>3,65,000</td> </tr> <tr> <td>2,000 equity shares of Rs.100 each fully paid</td> <td>2,00,000</td> <td>Bank Balance</td> <td>1,40,000</td> </tr> <tr> <td>General Reserve</td> <td>80,000</td> <td></td> <td></td> </tr> <tr> <td>Profit & Loss a/c</td> <td>50,000</td> <td></td> <td></td> </tr> <tr> <td>Sundry Creditors</td> <td>75,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td>5,05,000</td> <td></td> <td>5,05,000</td> </tr> </tbody> </table> <p>On this date, the preference shares were redeemed at par. Give the necessary journal entries</p> <p style="text-align: center;">(OR)</p> <p>Rams Ltd., issued 75,000 equity shares of Rs.10 each and 5,000 Redeemable Preference Shares of Rs.100 each all shares being fully called and paid up on 31.3.2012. Profit & Loss account showed undistributed profits of Rs. 3,00,000 and General reserve stood at Rs. 2,50,000. On 1.4.2012, the directors decided to redeem the existing preference shares at Rs. 105 utilising as much profits as would be required for the purpose .</p> <p>You are required to pass journal entries in the books of the company.</p>	Liabilities	Rs.	Assets	Rs.	Share Capital:1,000 redeemable Preference shares of Rs.100each.	1,00,000	Sundry Assets	3,65,000	2,000 equity shares of Rs.100 each fully paid	2,00,000	Bank Balance	1,40,000	General Reserve	80,000			Profit & Loss a/c	50,000			Sundry Creditors	75,000				5,05,000		5,05,000	II	AN	D502.2	PO2, PO7
Liabilities	Rs.	Assets	Rs.																														
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Profit & Loss a/c	50,000																																
Sundry Creditors	75,000																																
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13	<p>Journalise the following transactions at the time of issue of Debenture and Redemption of Debentures:</p> <p>A) Debentures issue at Rs 100 , repayable at Rs. 100. B) Debentures issue at Rs 95 , repayable at Rs. 100. C) Debentures issue at Rs 110 , repayable at Rs. 100. D) Debentures issue at Rs 100 , repayable at Rs. 105. E) Debentures issue at Rs 95, repayable at Rs. 105. The face value of each debenture : Rs.100</p> <p style="text-align: center;">(OR)</p> <p>What is mean by sinking fund? Explain them in detail.</p>	III	AP	D502.3	PO2, PO5																												
14	<p>X company purchased a business on 1.4.93. The company obtained certificate of incorporation on 31.7.93. From the following particulars for the year ending 31.3.94, ascertain profit prior to incorporation and divisible profits.</p> <p>Expenses debited to profit and loss account were as under:</p>	IV	AN	D502.4	PO2, PO7																												

Particulars	Rs.	Particulars	Rs.
Rent	6,000	Interest on Debentures	4,000
Insurance	1,500	Printing and stationary	4,200
Salaries	27,000	Depreciation on machinery	30,000
Selling expense	9,000	Commission on sales	12,000
Advertisement	8,000		
Audit fees	1,200		
Bad debts (Rs.850 related to pre incorporation)	2,400		
General expenses	4,800		
Director's fees	2,600		
Preliminary fees	7,200		
Interest paid to vendors up to 1 st September 93	5,000		

- Total sales up to 31.3.94 to Rs.10,00,000;
Sales from 1.4.93 to 31.7.93 Rs.2,50,000
- Gross profit for the year Rs. 2,12,000
(OR)

From the following data, calculate profit prior to incorporation:

Total sales up to 30.06.2014 Rs.1,00,000; Sales from 1.7.2014 to 31.12.2014 Rs.1,50,000

Time ratio: 1: 1

Gross Profit : Rs. 1,70,500

Administrative Expenses : Rs. 40,500

Expenses relating to sales : Rs. 18,600

Preliminary expenses :Rs. 11,560

Salaries :Rs. 6,000

Rent : Rs. 3,000

Advertisement : 600

Director's fees : 1,500

15	<p>Write the proforma of Balance Sheet (OR)</p> <p>AB Co .Ltd., is a company with authorized capital of Rs.5,00,000 divided into 5,000 equity shares of Rs.100 each on 31.12.1985 of which 2,500 shares were fully called up. The following are the balances extracted from the ledger as on 31.12.1985.</p> <p style="text-align: center;">Trial balance of AB Co.Ltd.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Debit</th> <th style="width: 15%;">Rs.</th> <th style="width: 30%;">Credit</th> <th style="width: 15%;">Rs.</th> </tr> </thead> <tbody> <tr> <td>Opening stock</td> <td style="text-align: right;">50,000</td> <td>Sales</td> <td style="text-align: right;">3,25,000</td> </tr> <tr> <td>Purchases</td> <td style="text-align: right;">2,00,000</td> <td>Discount Received</td> <td style="text-align: right;">3,150</td> </tr> <tr> <td>Wages</td> <td style="text-align: right;">70,000</td> <td>Profit & loss a/c</td> <td style="text-align: right;">6,220</td> </tr> <tr> <td>Discount allowed</td> <td style="text-align: right;">4,200</td> <td>Creditors</td> <td style="text-align: right;">35,200</td> </tr> <tr> <td>Insurance (upto31.3.86)</td> <td style="text-align: right;">6,720</td> <td>Reserves</td> <td style="text-align: right;">25,000</td> </tr> <tr> <td>Salaries</td> <td style="text-align: right;">18,500</td> <td>Loan from Managing Director</td> <td style="text-align: right;">15,700</td> </tr> <tr> <td>Rent</td> <td style="text-align: right;">6,000</td> <td>Share capital</td> <td style="text-align: right;">2,50,000</td> </tr> <tr> <td>General expenses</td> <td style="text-align: right;">8,950</td> <td></td> <td></td> </tr> <tr> <td>Printing</td> <td style="text-align: right;">2,400</td> <td></td> <td></td> </tr> <tr> <td>Advertisements</td> <td style="text-align: right;">3,800</td> <td></td> <td></td> </tr> <tr> <td>Bonus</td> <td style="text-align: right;">10,500</td> <td></td> <td></td> </tr> <tr> <td>Debtors</td> <td style="text-align: right;">38,700</td> <td></td> <td></td> </tr> <tr> <td>Plant</td> <td style="text-align: right;">1,80,500</td> <td></td> <td></td> </tr> <tr> <td>Furniture</td> <td style="text-align: right;">17,100</td> <td></td> <td></td> </tr> <tr> <td>Bank</td> <td style="text-align: right;">34,700</td> <td></td> <td></td> </tr> <tr> <td>Bad debts</td> <td style="text-align: right;">3,200</td> <td></td> <td></td> </tr> <tr> <td>Calls in arrears</td> <td style="text-align: right;">5,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">6,60,270</td> <td></td> <td style="text-align: right;">6,60,270</td> </tr> </tbody> </table> <p>You are required to prepare statement of profit & loss for the year Ended 31.12.1985 and balance sheet as on that date the following further information is given below:</p> <ol style="list-style-type: none"> i. Closing stock was valued at Rs.1,91,500 ii. Depreciation on plant at 15% and on furniture at 10% should be provided. iii. A tax provision of Rs.8,000 is considered necessary. iv. The directors declared interim delivered on 15.8.1985 for 6 month sending june30, 1985 at6% <p>Provide for corporate dividend tax at17%</p>	Debit	Rs.	Credit	Rs.	Opening stock	50,000	Sales	3,25,000	Purchases	2,00,000	Discount Received	3,150	Wages	70,000	Profit & loss a/c	6,220	Discount allowed	4,200	Creditors	35,200	Insurance (upto31.3.86)	6,720	Reserves	25,000	Salaries	18,500	Loan from Managing Director	15,700	Rent	6,000	Share capital	2,50,000	General expenses	8,950			Printing	2,400			Advertisements	3,800			Bonus	10,500			Debtors	38,700			Plant	1,80,500			Furniture	17,100			Bank	34,700			Bad debts	3,200			Calls in arrears	5,000				6,60,270		6,60,270	V	AN	D502.5	PO2, PO7
Debit	Rs.	Credit	Rs.																																																																														
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Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy Level	Lower Order Thinking skills (LOTs)	Higher Order Thinking skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD503 - MANAGEMENT ACCOUNTING

MODEL QUESTION PAPER

Time: 3 Hrs.

Max. Marks: 100

PART – A (10 x 3 = 30)

Answer the following Questions:

	Unit	Bloom's Level	CO	PO																																				
1. What is Management Accounting?	I	U	D503.1	PO1																																				
2. What is Trend Analysis?	I	U	D503.1	PO1																																				
3. Define Ratio.	II	R	D503.2	PO1																																				
4. What is Quick Ratio?	II	R	D503.2	PO1																																				
5. What is Funds from operation?	III	R	D503.3	PO1																																				
6. Calculate the funds from operations from the following Profit and Loss Account: <div style="text-align: center;">Profit and Loss Account</div> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Particulars</th> <th style="width: 10%;">Rs.</th> <th style="width: 25%;">Particulars</th> <th style="width: 10%;">Rs.</th> </tr> </thead> <tbody> <tr> <td>To Expenses paid</td> <td style="text-align: right;">1,00,000</td> <td>By Gross Profit</td> <td style="text-align: right;">2,00,000</td> </tr> <tr> <td>To Depreciation</td> <td style="text-align: right;">40,000</td> <td>By Gain on sale of Machinery</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td>To Loss on sale of building</td> <td style="text-align: right;">15,500</td> <td></td> <td></td> </tr> <tr> <td>To Discount</td> <td style="text-align: right;">500</td> <td></td> <td></td> </tr> <tr> <td>To Goodwill</td> <td style="text-align: right;">12,000</td> <td></td> <td></td> </tr> <tr> <td>To Net profit</td> <td style="text-align: right;">52,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">2,20,000</td> <td></td> <td style="text-align: right; border-top: 1px solid black;">2,20,000</td> </tr> </tbody> </table>	Particulars	Rs.	Particulars	Rs.	To Expenses paid	1,00,000	By Gross Profit	2,00,000	To Depreciation	40,000	By Gain on sale of Machinery	20,000	To Loss on sale of building	15,500			To Discount	500			To Goodwill	12,000			To Net profit	52,000				2,20,000		2,20,000	III	An	D503.3	PO1				
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	2,20,000		2,20,000																																					
7. What is cash from operation?	IV	U	D503.4	PO1																																				
8. From the following Balance sheets of a Company, prepare a statement showing the changes in working capital. <div style="text-align: center;">Balance Sheets</div> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Liabilities</th> <th style="width: 10%;">2019</th> <th style="width: 10%;">2020</th> <th style="width: 15%;">Assets</th> <th style="width: 10%;">2019</th> <th style="width: 10%;">2020</th> </tr> </thead> <tbody> <tr> <td>Creditors</td> <td style="text-align: center;">7000</td> <td style="text-align: center;">4500</td> <td>Cash</td> <td style="text-align: center;">3000</td> <td style="text-align: center;">4700</td> </tr> <tr> <td>Capital</td> <td style="text-align: center;">20000</td> <td style="text-align: center;">25000</td> <td>Debtors</td> <td style="text-align: center;">12000</td> <td style="text-align: center;">11500</td> </tr> <tr> <td>Profit and Loss A/c</td> <td style="text-align: center;">1000</td> <td style="text-align: center;">2300</td> <td>Land</td> <td style="text-align: center;">5000</td> <td style="text-align: center;">6600</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Stock</td> <td style="text-align: center;">8000</td> <td style="text-align: center;">9000</td> </tr> <tr> <td></td> <td style="text-align: center; border-top: 1px solid black;">28000</td> <td style="text-align: center; border-top: 1px solid black;">31800</td> <td></td> <td style="text-align: center; border-top: 1px solid black;">28000</td> <td style="text-align: center; border-top: 1px solid black;">31800</td> </tr> </tbody> </table>	Liabilities	2019	2020	Assets	2019	2020	Creditors	7000	4500	Cash	3000	4700	Capital	20000	25000	Debtors	12000	11500	Profit and Loss A/c	1000	2300	Land	5000	6600				Stock	8000	9000		28000	31800		28000	31800	IV	U	D503.4	PO2
Liabilities	2019	2020	Assets	2019	2020																																			
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9.	State the Objectives of Budgetary control.	V	U	D503.5	PO1																
10	You are required to prepare a production budget for the half year ending June 2000 from the following information:	V	U	D503.5	PO1																
	<table border="1"> <thead> <tr> <th>Product</th> <th>Budgeted sales quantity</th> <th>Actual stock on 31.12.99</th> <th>Desired stock on 30.6.2000</th> </tr> <tr> <td></td> <th>Units</th> <th>Units</th> <th>Units</th> </tr> </thead> <tbody> <tr> <td>S</td> <td>20,000</td> <td>4,000</td> <td>5,000</td> </tr> <tr> <td>T</td> <td>50,000</td> <td>6,000</td> <td>10,000</td> </tr> </tbody> </table>	Product	Budgeted sales quantity	Actual stock on 31.12.99	Desired stock on 30.6.2000		Units	Units	Units	S	20,000	4,000	5,000	T	50,000	6,000	10,000				
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	Units	Units	Units																		
S	20,000	4,000	5,000																		
T	50,000	6,000	10,000																		

PART – B (5 x 14 = 70)

Answer the following Questions:

11.	The following are the balance sheets of 'X' Ltd., and 'Y' Ltd., as on 31 st March 2000. Prepare common size balance sheets. Balance sheet as on 31 st December	I	An	D503.1	PO2 & PO7																																																
	<table border="1"> <thead> <tr> <th>Liabilities</th> <th>X Ltd. Rs.</th> <th>Y Ltd. Rs.</th> <th>Assets</th> <th>X Ltd. Rs.</th> <th>Y Ltd. Rs.</th> </tr> </thead> <tbody> <tr> <td>Share capital</td> <td>25,00,000</td> <td>40,000</td> <td>Fixed assets</td> <td>60,00,000</td> <td>80,000</td> </tr> <tr> <td>Reserves</td> <td>10,00,000</td> <td>60,000</td> <td>Stock</td> <td>20,00,000</td> <td>20,000</td> </tr> <tr> <td>10% Debentures</td> <td>40,00,000</td> <td>-</td> <td>Debtors</td> <td>50,00,000</td> <td>15,000</td> </tr> <tr> <td>Term Loans</td> <td>60,00,000</td> <td>10,000</td> <td>Bills Receivable</td> <td>10,00,000</td> <td>10,000</td> </tr> <tr> <td>Creditors</td> <td>20,00,000</td> <td>20,000</td> <td>Cash at Bank</td> <td>20,00,000</td> <td>15,000</td> </tr> <tr> <td>Bills Payable</td> <td>5,00,000</td> <td>10,000</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>1,60,00,000</td> <td>1,40,000</td> <td></td> <td>1,60,00,000</td> <td>1,40,000</td> </tr> </tbody> </table>	Liabilities	X Ltd. Rs.	Y Ltd. Rs.	Assets	X Ltd. Rs.	Y Ltd. Rs.	Share capital	25,00,000	40,000	Fixed assets	60,00,000	80,000	Reserves	10,00,000	60,000	Stock	20,00,000	20,000	10% Debentures	40,00,000	-	Debtors	50,00,000	15,000	Term Loans	60,00,000	10,000	Bills Receivable	10,00,000	10,000	Creditors	20,00,000	20,000	Cash at Bank	20,00,000	15,000	Bills Payable	5,00,000	10,000					1,60,00,000	1,40,000		1,60,00,000	1,40,000				
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	The following are the balance sheets as on 31 st March. Prepare comparative Statement	I	An	D503.1	PO2 & PO7																																																
	<table border="1"> <thead> <tr> <th>Liabilities</th> <th>1994 Rs.</th> <th>1995 Rs.</th> <th>Assets</th> <th>1994 Rs.</th> <th>1995 Rs.</th> </tr> </thead> <tbody> <tr> <td>Share Capital General</td> <td>2,00,000</td> <td>2,50,000</td> <td>Land & Building</td> <td>2,00,000</td> <td>1,90,000</td> </tr> <tr> <td>Reserve</td> <td>50,000</td> <td>60,000</td> <td>Plant</td> <td>1,50,000</td> <td>1,74,000</td> </tr> <tr> <td>Profit & Loss Account</td> <td>30,500</td> <td>30,600</td> <td>Stock</td> <td>1,00,000</td> <td>74,000</td> </tr> <tr> <td>Bank Loan (Short term)</td> <td>70,000</td> <td>----</td> <td>Debtors</td> <td>80,000</td> <td>64,200</td> </tr> <tr> <td>Creditors</td> <td>1,50,000</td> <td>1,35,200</td> <td>Cash</td> <td>500</td> <td>600</td> </tr> <tr> <td>Provision for Taxation</td> <td>30,000</td> <td>35,000</td> <td>Bank</td> <td>--</td> <td>8,000</td> </tr> <tr> <td></td> <td>5,30,000</td> <td>5,10,800</td> <td></td> <td>5,30,000</td> <td>5,10,800</td> </tr> </tbody> </table>	Liabilities	1994 Rs.	1995 Rs.	Assets	1994 Rs.	1995 Rs.	Share Capital General	2,00,000	2,50,000	Land & Building	2,00,000	1,90,000	Reserve	50,000	60,000	Plant	1,50,000	1,74,000	Profit & Loss Account	30,500	30,600	Stock	1,00,000	74,000	Bank Loan (Short term)	70,000	----	Debtors	80,000	64,200	Creditors	1,50,000	1,35,200	Cash	500	600	Provision for Taxation	30,000	35,000	Bank	--	8,000		5,30,000	5,10,800		5,30,000	5,10,800				
Liabilities	1994 Rs.	1995 Rs.	Assets	1994 Rs.	1995 Rs.																																																
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12.	<p>Following is the Profit and Loss A/c of a company for the year ending 31-12-2012.</p> <table border="1" data-bbox="269 191 1011 842"> <thead> <tr> <th>Particulars</th> <th>Rs.</th> <th>Particulars</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>To Opening Stock</td> <td>26,000</td> <td>By Sales</td> <td>1,64,000</td> </tr> <tr> <td>To Purchases</td> <td>80,000</td> <td>By Closing stock</td> <td>34,000</td> </tr> <tr> <td>To Wages</td> <td>24,000</td> <td></td> <td></td> </tr> <tr> <td>To Manufacturing expenses</td> <td>16,000</td> <td></td> <td></td> </tr> <tr> <td>To Gross profit c/d</td> <td>52,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td><u>1,98,000</u></td> <td></td> <td><u>1,98,000</u></td> </tr> <tr> <td>To selling and distribution expenses</td> <td>4,000</td> <td>By Gross profit b/d</td> <td>52,000</td> </tr> <tr> <td>To Administrative expenses</td> <td>22,800</td> <td>By Compensation for acquisition of land</td> <td>4,800</td> </tr> <tr> <td>To General expenses</td> <td>1,200</td> <td></td> <td></td> </tr> <tr> <td>To Value of furniture lost by fire</td> <td>800</td> <td></td> <td></td> </tr> <tr> <td>To Net profit</td> <td>28,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td><u>56,800</u></td> <td></td> <td><u>56,800</u></td> </tr> </tbody> </table> <p>You are required to find out the following ratios:</p> <ol style="list-style-type: none"> Gross profit ratio Net profit ratio Operating ratio Operating profit ratio 	Particulars	Rs.	Particulars	Rs.	To Opening Stock	26,000	By Sales	1,64,000	To Purchases	80,000	By Closing stock	34,000	To Wages	24,000			To Manufacturing expenses	16,000			To Gross profit c/d	52,000				<u>1,98,000</u>		<u>1,98,000</u>	To selling and distribution expenses	4,000	By Gross profit b/d	52,000	To Administrative expenses	22,800	By Compensation for acquisition of land	4,800	To General expenses	1,200			To Value of furniture lost by fire	800			To Net profit	28,000				<u>56,800</u>		<u>56,800</u>	II	Ap	D503.2	PO2 & PO5		
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	years: 1) Current Ratio 2) Acid test Ratio 3) Debtors Turnover Ratio 4) Average Collection Period 5) Stock Turnover Ratio.																																																				
13	From the following Balance Sheets of Raji Industries Ltd., prepare a fundsflow statement for the year 2019-20. Balance Sheet	III	Ap	D503.3	PO2 & PO7																																																
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14.	a) Explain the differences between fund flow statement and Cash flowstatement. b) Explain the procedure for calculating funds from operations. (OR)	IV	U	D503.4	PO2																																																
	From the following Balance sheets as on 31st December, prepare a Cash flowstatement. Balance Sheet	IV	An	D503.4	PO2 & PO5																																																
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15.	<p>Draw up a flexible budget for production at 75% AND 100% capacity on the basis of the following data for a 50% activity.</p> <p style="text-align: right;">Per unit</p> <p style="text-align: right;">Rs.</p> <p>Materials 100</p> <p>Labour 50</p> <p>Variable Expenses (direct) 10</p> <p>Administrative Expenses (50% fixed) 40000</p> <p>Selling and distribution Expenses (50% fixed) 50000</p> <p>Present production (50% activity) 1000 units</p>	V	Ap	D503.5	PO2 & PO5																																										
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	<p>A firm expects to have Rs. 30,000 on 1st May 2005 and requires you to prepare an estimate of the cash position during the 3 months May to July 2005. The following information is supplied to you.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Months</th> <th>Sales Rs.</th> <th>Purchases Rs.</th> <th>Wages Rs.</th> <th>Factory Expenses Rs.</th> <th>Office expenses Rs.</th> <th>Selling expenses Rs.</th> </tr> </thead> <tbody> <tr> <td>March</td> <td>40,000</td> <td>24,000</td> <td>6,000</td> <td>3,000</td> <td>4,000</td> <td>3,000</td> </tr> <tr> <td>April</td> <td>46,000</td> <td>28,000</td> <td>6,500</td> <td>3,500</td> <td>4,000</td> <td>3,500</td> </tr> <tr> <td>May</td> <td>50,000</td> <td>32,000</td> <td>6,500</td> <td>4,000</td> <td>4,000</td> <td>3,500</td> </tr> <tr> <td>June</td> <td>72,000</td> <td>36,000</td> <td>7,000</td> <td>4,400</td> <td>4,000</td> <td>4,000</td> </tr> <tr> <td>July</td> <td>84,000</td> <td>4,000</td> <td>7,250</td> <td>4,250</td> <td>4,000</td> <td>4,000</td> </tr> </tbody> </table> <p>Other information:</p> <p>a) 25% of the sales is for cash remaining amount is collected in the month following that of sale.</p> <p>b) Suppliers supply goods on two months credit</p> <p>c) Delay in payment of wages and all other expenses is one month</p> <p>d) Income tax of Rs. 10,000 is due to be paid in July.</p> <p>Preference share dividend of 10% on Rs. 1, 00,000 is to be paid in May</p>	Months	Sales Rs.	Purchases Rs.	Wages Rs.	Factory Expenses Rs.	Office expenses Rs.	Selling expenses Rs.	March	40,000	24,000	6,000	3,000	4,000	3,000	April	46,000	28,000	6,500	3,500	4,000	3,500	May	50,000	32,000	6,500	4,000	4,000	3,500	June	72,000	36,000	7,000	4,400	4,000	4,000	July	84,000	4,000	7,250	4,250	4,000	4,000	V	Ap	D503.5	PO5 & PO7
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Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy Level	Lower order Thinking Skills (LOTs) R – Remember, U-Understand, Ap-Apply	Higher Order Thinking Skills (HOTs) An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MODEL QUESTION PAPER

Time: Ten minutes

(Maximum Marks: 100)

Typewrite the following in double line spacing, with a left margin of ten degrees. (Special attention must be paid to accuracy and neatness):-

Let us see what a family is and what its value is. Family is an association of man, his wife and children. It is not easy to say when a family came into existence. But we do find that it has taken its present shape after a long course of evolution. The organization of the modern family is very simple. Control is vested with the father though, as we know, the mother has also begun to play a part in this respect. Usually the duties of the household are looked after by the mother and the business of the family by the father. It is a fact that in some cases both the husband and the wife earn for the support of the family.

It may be noted here that the family does many functions which are useful for individual as well as social welfare. Let us now see some of them. First of all, the father and mother find it pleasant to serve their children and look after their welfare. Then the family is a unit which holds and transfers property. It draws up its budget or plan for the division of its income to meet the various needs of its members. This can be best done by the parents. It is also a good thing that a family develops good culture

among its members. It is seen that parents are creatures of sympathy and affection. It is only natural that the children imbibe these qualities from them. As we all know, a child begins its early education in the family. Then one important function of a family is the evoking of the social spirit in the child. It is so to say the eternal school of citizenship.

It is true that the parents have great affection for their children. They are ready to do anything for the sake of the child. The child thus breathes the air of love and affection and grows to be a good creature. Family thus evokes in the child a quality which is the basis of true civic life. Family is the home of selfless service. Parents help each other and also take good care of the child. A child learns the lesson of selfless service which is again the basis of true citizenship. The parents co-operate to provide for the needs of the family. The children co-operate to play and we know that co-operation is the basis of civic life. Thus we see that the child grows up into a good citizen. Family has many good uses.

* * *

TYPEWRITING – ENGLISH – SENIOR – PAPER - I (GTE) READY RECKONER

The Marks shown in the Ready Reckoner below is on the basis of deduction of 1.25 marks for each mistake for 100 marks.

No. of Mistakes	Marks to be awarded	No. of Mistakes	Marks to be awarded	No. of Mistakes	Marks to be awarded
1	99	28	65	55	31
2	98	29	64	56	30
3	96	30	63	57	29
4	95	31	61	58	28
5	94	32	60	59	26
6	93	33	59	60	25
7	91	34	58	61	24
8	90	35	56	62	23
9	89	36	55	63	21
10	88	37	54	64	20
11	86	38	53	65	19
12	85	39	51	66	18
13	84	40	50	67	16
14	83	41	49	68	15
15	81	42	48	69	14
16	80	43	46	70	13
17	79	44	45	71	11
18	78	45	44	72	10
19	76	46	43	73	9
20	75	47	41	74	8
21	74	48	40	75	6
22	73	49	39	76	5
23	71	50	38	77	4
24	70	51	36	78	3
25	69	52	35	79	1
26	68	53	34	80 &	0
27	66	54	33		

Note:- (1) The total number of mistakes and the total marks awarded as per the above Ready Reckoner should be entered at the last typewritten page of the answer book, as illustrated below:

No. of Mistakes : 10 = 88 Marks
--

(2) Only the total marks awarded should be entered on the front wrapper in the place provided therefore.

MODEL QUESTION PAPER

Instructions to the Superintendent:

1. The following passage and letter are to be dictated to the candidates only once, in loud and distinct voice, no word or phrase being repeated and no punctuation marks being mentioned.
2. The passage and letter are to be dictated at a speed of 80 words per minute. They are marked into portions of one minute's duration and each of these is sub-divided into quarters. The reader will read with a watch in his hand and notice, at every quarter minute, whether he/she is adhering to the given speed.
3. Before the dictation is commenced the candidates should be told that they should take down the following passage and the letter in the intermediate style of phonography.
4. As soon as the dictation is over, the candidates should be told that they should transcribe them into longhand verbatim.
5. At the end of the time allotted for transcription, both the shorthand and longhand performance of the candidates should be fastened together and given to the Superintendent.
6. Before the commencement of the dictation, the reader should first read through the passage for himself/herself so as to be acquainted with it and for the purpose of adjusting the speed of dictation to the prescribed time.
7. Before commencing the dictation, the candidates should be informed that ten marks are reserved for their shorthand performance.
8. The candidates must be informed that their handwriting should be legible and that sufficient space should be left between lines.

Mr. Speaker, Sir,

I wish to congratulate the Honourable Finance Minister on his bold step in coming forward with taxation / proposals for the purpose of improving the financial position of the State. At the same time, I must also express // my views in respect of certain taxationproposals with which I do not agree. TheHonourable Finance Minister himselfhas /// expressed his opinion on the floor of the House that he was prepared to become unpopular by imposing certain new (1) taxes for the benefit of the people of the State. I am happy that he is willing to drop from / taxation some of the articles which are the basic necessities of life of the common man. Of course, we are // all aware that he is always responsive to public opinion and he will take a decision after the report of /// the Select Committee is received.

I wish to refer to the Bill which deals with the levy of entertainment tax on cinemas. We are all aware that any taxation proposal is unpopular. Even though I am not sure about the / financial position of cinema theatres, I feel that it is proper to allocate the amounts collected as entertainment tax from // cinemas to the local bodies like Municipalities or Corporations or Panchayat Boards from whose areas the collection is made. By /// this measure, we can assure the local bodies with necessary finance to meet their requirements.

I want to say one (3) more thing in this connection. Even if the Government get all the moneys through the several taxation measures, the Government / will require more finances because the expenditure on education, health, public works, etc. is increasing year after year due to // cost of living and salaries to employees in the several departments of the Government. The local

bodies also require finance /// for performing their functions and the Government should come forward to help them in ample measure to the maximum extent (4) possible.

In this connection, I want to remind the Government that by doing sowe can make the local bodies / to have sufficient financial resources and thereby discourage them from coming to the Government very often with a request for // some grant or other financial help. The State has the responsibility to see that local bodies are able to function /// in a better way without depending on the Government or their financial needs. With these words, I support the Bill. (5)

Letter from Nathan and Company, Hyderabad, to Messers Moses and Company, Mumbai dated 5th January 2015

Dear / Sirs,

We are very pleased to inform you that we have now introduced our new brand ceiling and table fans. // We would like to inform you that the present model is very much improved in quality and design as compared /// to our previous models. The price is reasonable and the products will have a good market among the lower middle (6)class people.

We have already received several inquiries from different parts of India. We would like to offer a generous / discount of fifteen per cent and one month's credit to all our dealers. We are sure that your will take advantage of this offer and place your orders at your earliest convenience. We wish to assure you that we will /// be in a position to execute your orders promptly and with great care and to your entire satisfaction

Yours faithfully. (7)

MOPD506 –AUDITING

MODEL QUESTION PAPER

Time: 3 Hrs.

Max. Marks: 100

PART – A (10 X3 = 30)

Answer the following Questions:

		Unit	Bloom's Level	CO	PO
1.	What is Auditing? .	I	U	D506.1	PO1
2.	List out the main objectives of auditing	I	U	D506.1	PO1
3.	What is Internal Check	II	R	D506.2	PO1
4.	What is internal control	II	R	D506.2	PO1
5.	What are Objectives of vouching	III	R	D506.3	PO1
6.	What is Routine Checking	III	R	D506.3	PO1
7.	What is meant by Verification?	IV	U	D506.4	PO1
8.	Discuss the steps involved in verification of Assets.	IV	U	D506.4	PO1
9.	How would you check payment made by cinema	V	U	D506.5	PO1
10.	Mention the procedure of the audit of receipts of educational Institutions.	V	U	D506.5	PO1

PART B Marks : 5 X 14 = 70 Marks

Answer any five Questions:

11.	Distinguish 'Accounting' and 'Auditing'	I	An	D506.1	PO5 & PO7
	(OR)				
	Explain the Advantages and Limitations of auditing	I	R	D506.1	PO5 & PO7
12.	State the basic principles of good internal check system.	II	Ap	D506.2	PO1 & PO7
	(OR)				
	Distinction between Internal Check , Internal Control and Internal Audit.	II	An	D506.2	PO1 & PO7
13.	Discuss the importance of vouching	III	Ap	D506.3	PO5 & PO7
	(OR)				
	Discuss about the Vouching of Cash Transaction	III	An	D506.3	PO5 & PO7

14.	How would an auditor Verify the following items? (a) Book debts.(b) Contingent Liabilities (OR) Write the qualification, rights, duties and liabilities of auditors	IV	Ap	D506.4	PO1 & PO7
		IV	Ap	D506.4	PO1 & PO7
15	Discuss the rules relating to Audit of Hospitals. (OR) Discuss the rules relating to Audit of Educational institutions	V	An	D506.5	PO5 & PO7
		V	An	D506.5	PO5 & PO7

Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy Level	Lower order Thinking Skills (LOTS)	Higher Order Thinking Skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD601 - BUSINESS CORRESPONDENCE IN ENGLISH

TEACHING AND SCHEME OF EXAMINATION

No of weeks per semester: 16 weeks

Course	Instructions		Examination			
	Hours/ Week	Hours/ Semester	Marks			Duration
			Internal Assessment	Autonomous Examinations	Total	
BUSINESS CORRESPONDENCE IN ENGLISH	5	80	25	100*	100	3 Hrs.

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS

Unit	Topics	Time (Hrs)
I	Basics of Communication and Business Reports	13
II	Employment and Interview Related Communication	15
III	Trade Letters and Collection or Dunning Letters	15
IV	Bank Correspondence and Circular Letters	14
V	Interdepartmental Communication and Notices, Circulars and Minutes Writing	14
Test & Model Exam		09
Total		80

COURSE DESCRIPTION:

This Course is designed considering the following points:

- Communication is the life blood of social as well as corporate world. Human beings exist because they communicate.
- Human relations are normally established and maintained through some or the other means of communication. Every organization is held together by its communication. It is a means by which different persons linked together in a group or organization to attain a common goal. No group activity is possible without communication.
- Administrative and Business communication is a process which involves the transmission and accurate replication of ideas ensured by feedback for the purpose of eliciting actions which will ensure organizational goals.
- In this globalized economy, production and distribution have become very complex. For various activities, such as production, planning, distribution, selling, purchasing, etc., it is essential to have proper and effective means of communication.
- It is very essential for any business unit to write clearly and briefly so that the required ideas are conveyed more effectively to the required persons viz., stake holders.
- Good communication not only aims at reaching the desired goals which the organization wants to achieve but also saves time and avoids misunderstanding.

OBJECTIVES:

At the end of the semester, the students will be able to

- understand the basic concepts related to communication.
- write a Business Letter.
- know about a business report.
- understand the role played by emails in communication.
- prepare employment and interview related letters.
- write call letters and appointment orders.
- draft different types of Trade Letters like Enquiries, Quotations and Orders.
- draft Collection Letters.
- write Circular Letters.
- communicate with bank.
- prepare Agenda for different types of meetings in an organization.
- record the proceedings of the transactions in a meeting called Minutes.
- draft office memos and orders.

COURSE OUTCOMES:

COURSE	MOPD601 : BUSINESS CORRESPONDENCE IN ENGLISH
	After the completion of the course the student should be able to
MOPD601.1	enhance their knowledge about the basic concepts related to communication.
MOPD601.2	develop their writing and employability skills through care preparation of curriculum vitae
MOPD601.3	enrich their communication skill with acquire of trade letters.
MOPD601.4	enhance their Agenda for different types of meetings in an organization.
MOPD601.5	enrich their Learning for record the proceedings of the transactions in a meeting called Minutes.

MOPD601 - BUSINESS CORRESPONDENCE IN ENGLISH

DETAILED SYLLABUS

UNIT I	<u>Chapter: 1.1: Basics of Communication</u>	13 Hrs.
	Definition of Communication –Importance of Communication – Communication Cycle – Objectives of Communication - Types of Communication	3 Hrs.
	Principles of Communication – Barriers of Communication – Non-verbal Communication	3 Hrs
	Parts of a Business Letter - Foreign words and phrases used in correspondence - Writing emails – Language of emails – Rules for writing emails.	4 Hrs.
	<u>1.2 Business Reports:</u>	3 Hrs
	What is a report? – The Importance of reports – Types of business reports - Features of a good report.	
UNIT II	<u>Chapter: 2.1: Employment Related Communication</u>	15 Hrs.
	Job application Letters and Resumes – Introduction – Types of Application Letters	5 Hrs.
	General Guidelines for writing application letters and resumes – Resume / Bio-data – Curriculum vitae.	5 Hrs
	<u>Chapter: 2.2: Interview Related Communication</u>	
	Interview Letters, References, Testimonials, Letter of appointment – Letter of Confirmation, Promotion, Retrenchment and Resignation.	5 Hrs.
UNIT III	<u>Chapter: 3.1: Trade Letters</u>	15 Hrs.
	Letter of Enquiry – Replies to Enquiry – Placing Orders – Execution of Orders – Delay in Execution of Orders	5 Hrs.
	Complaints and Adjustments.	4 Hrs
	<u>Chapter: 3.2: Collection Letters or Dunning Letters</u>	
	Need and Purpose of Collection Letters – Different stages of Collection Letters - Collection Series – Reminders (First, second and final reminders)	6 Hrs.
UNIT IV	<u>Chapter: 4.1: Bank Correspondence</u>	14 Hrs.
	Letters between a bank and its customers – Opening a current account – – Stop payment – Closing an account	5 Hrs.
	Asking for overdraft facilities / loan against securities – Letter from a branch to the head office recommending an overdraft – Reply from Head office sanctioning / refusing a loan or overdraft.	4 Hrs
	<u>Chapter: 4.2: Circular Letters</u>	
	What is a circular letter? Objectives of writing circular letters – Establishment of business – Opening a branch – Introducing a new product – Changing the premises – Change in price – Clearance sale - Expansion of business.	5 Hrs.

UNIT V	<u>Chapter: 5.1: Interdepartmental Communication</u>	14 Hrs.
	Introduction – Need for Office Memo and Order – Structure of an office Memo and Office Order	4 Hrs.
	Memo to an employee (granting permission for higher studies, warning for being late to office	4 Hrs.
	Asking explanation for going on leave without permission) – Office order (transfer, suspension and termination)	3 Hrs.
	<u>Chapter: 5.2: Notices, Circulars and Minutes Writing</u>	
	Definition for Agenda and Minutes - Drafting Notices, Agenda and Minutes of the business meetings – Annual General Meeting, Extraordinary General Meeting, Statutory Meeting, Board Meeting etc.	3 Hrs.
	Test & Model Exam.	9 Hrs.

TEXT BOOKS:

Sl.No	Title	Author	Publisher with Edition
1	Essentials of Business Communication	Rajendra Pal., Korlahalli J.S	Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

Sl.No	Title	Author	Publisher with Edition
1	Business Communication	Ramesh M.S., Pattanshetti C.C., Madhumati M. Kulkarni	R Chand & Co. Publishers, New Delhi.

LEARNING WEBSITE

- 1 <https://www.toppr.com/guides/business-correspondence-and-reporting/communication/types-of-communication/>
- 2 <https://indiafreenotes.com/trade-letters/>
- 3 <http://www.effective-business-letters.com/Bank-Correspondences.html>
- 4 <https://smallbusiness.patriotsoftware.com/what-is-interdepartmental-communication-strategies>

Autonomous Examination - Question Paper Pattern and Guidelines for OP Setting

Time: 3 Hrs.

Max.Marks:100

PART – A

Five questions shall be asked only from the provided list (Annexure – I) on Foreign words and phrases used in correspondence. All questions are to be answered. Each question carries 1 mark.

PART- B

Fifteen questions will be asked covering all the units. Answer any ten questions. Each question carries 2 marks.

PART-C

Five questions will be asked of Either or type. Two questions from each unit.

Answer either A or B. Each question carries 15 marks.

PART A Definitions Question Numbers 1 to 5	5 X 1 = 5 Marks
PART B Short answer type questions Question Numbers 6 to 20	10 X 2 = 20 Marks
PART C Descriptive answer type questions (Either A or B) Question numbers 21 to 25	5 X 15 = 75 Marks
TOTAL	100 Marks

The questions are to be numbered from 1 to 25. All the units are to be covered with equal weightage.

Note: Autonomous Examinations will be conducted for 100 Marks and it will be converted to 75 Marks.

Annexure – I - Foreign words and phrases sometimes used in correspondence and their meanings

Foreign words and Phrase	Meaning	Foreign words and Phrase	Meaning
Addenda	List of additions	ad hoc	A body elected or appointed for a specific purpose
Apropos	With reference to	bona fide	Genuine
de facto	Actual, in reality	entrepreneur	A person who sets up business taking a great financial risk and the rest
Errata	List of errors	et cetera	
ex-officio	By virtue of a person's office/status/position	in toto	entirely / as a whole
modus operandi	A way of doing something	nota bene	note well (N.B.)
prima facie	At the first view	pro forma	denoting a standard document or form
pro rata	According to rate or proportion	quid pro quo	a favour or advantage given in return for something
résumé	A summary or curriculum vitae	sine die	Without a day being fixed
sub judice	Under judicial consideration	status quo	the existing condition
tete a tete	Private, confidential	Vide	Indicates a reference to some book or passage
vis-à-vis	In relation to, as compared with, as opposed to	viva voce	An oral examination

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD601.1	3	3	2	-	2	2	3	2	-	2
MOPD601.2	3	3	2	-	2	2	3	2	-	2
MOPD601.3	3	3	2	-	2	2	3	2	-	2
MOPD601.4	3	3	2	-	2	2	3	2	-	2
MOPD601.5	3	3	2	-	2	2	3	2	-	2
Total	15	15	10	-	10	10	15	10	-	10
Correlation Level	3	3	2	-	2	2	3	2	-	2

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the blooms taxonomy. The question paper should consist of 90% question based on lower order thinking (LOTS) and the remaining question 10% based on higher order thinking (HOTS) as detailed below.

Bloom's Taxonomy Level	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD602 - BUSINESS ACCOUNTING

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
BUSINESS ACCOUNTING	6	96	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	Time (Hrs.)
I.	Hire Purchase System	15
II.	Installment Purchase System	10
III.	Royalty	20
IV.	Fire Insurance claims	18
V.	Final Accounts of Non– Profit Organisations	24
	Test and Model Exam	09
	Total	96

COURSE DESCRIPTION

This course provides the accounting treatment of Business and service nature -Hire purchase system, Royalty, fire insurance and non–profit organization. By studying this course, they will be able to prepare the some business accounts.

OBJECTIVES

Students will be able to

- study the Accounts of Hire Purchases and Installment Purchase system
- prepare the Royalty Accounts
- learn Fire Insurance Claims of goods loss.
- prepare the accounts of Non- profit Organisations.

COURSE OUTCOMES

COURSE	MOPD602- BUSINESS ACCOUNTING
	After successful completion of this course, the students should be able to
MOPD602.1	understand the Accounts of Hire Purchases
MOPD602.2	students learnt Accounts of Installment Purchases
MOPD602.3	students learnt Royalty Accounts
MOPD602.4	know the preparation of claims for goods loss (fire insurance)
MOPD602.5	preparation of non-profit organisation final accounts

DETAILED SYLLABUS

UNIT I :	HIRE PURCHASE SYSTEM:	15 Hrs.
	Meaning and Definition – Important terms used in Hire purchase system	2 Hrs.
	Hire Purchase Agreement, Hire Purchase Price, Cash Price, Hire Purchase Charges, Net Hire Purchase Price, Net Cash Price – Calculation of Interest – Calculation of Cash Price;	1 Hr.
	Default and Repossession(Complete repossession only)	1 Hr.
	Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire vendor	2 Hrs
		4 Hrs
UNIT II:	INSTALMENT PURCHASE SYSTEM:	10 Hrs.
	Meaning of Installment purchase system	1 Hr.
	Features of Installment Purchase System-	1 Hr.
	Differences between Hire purchase and installment purchase system	1 Hr.
	Accounting treatment for Installment Purchasing	2 Hrs.
	Procedure for seizing of Goods by Seller for Non-payment of Installment	1 Hr.
	Journal entries in the books of Purchaser and Vendor	2 Hrs.
	Ledger posting in the books of Purchaser and Vendor	2 Hrs.
UNIT III :	ROYALTY:	20 Hrs.
	Meaning of Royalty – Important terms used in Royalty	2 Hrs.
	Transactions: Minimum Rent – Short workings	2 Hrs.
	Recoupment of short workings	2 Hrs.
	Methods of Recoupment of short workings	2 Hrs.
	Short workings written off - Stoppage of work due to strike – Accounting treatment	4 Hrs.
	Journal Entries in the books of Leaser and Lessee.	8 Hrs.
UNIT IV:	FIRE INSURANCE CLAIMS:	18 Hrs.
	Need for fire insurance – Types of fire insurance policies	3 Hrs.
	Computation of claim to be lodged for loss of stock	1 Hr.
	Steps for Computation of fire insurance claim for loss of stock	3 Hrs.
	Gross profit Ratio -- Average clause –Claim for loss of profit	3 Hrs.
	Steps for Computation of claim for loss of profit	2 Hrs.
	Accounting entries for fire claims.(Loss of stock problems only)	6 Hrs.
UNIT V:	FINAL ACCOUNTS OF NON-PROFIT ORGANISATION:	24 Hrs.
	Meaning–Objectives – Important terms	3 Hrs.
	Steps to prepare Income and Expenditure and Balance sheet from Receipts and Payments Account	9 Hrs.
	Preparation of Receipts and Payments account from Income and Expenditure account and Balance sheet	10 Hrs.
	Differences between Receipts and Payments account and Income and Expenditure account-(Simple problems only)	2 Hrs.
	Test & Model Exam	9 Hrs.

TEXT BOOKS:

Sl.No	Title	Author	Publisher with Edition
1	Financial Accounting	T.S.Reddy&A.Murthy	MarghamPublications,Chennai Reprint - 2007

REFERENCE BOOKS:

Sl.No	Title	Author	Publisher with Edition
1	Advanced accountancy	S. P. Jain & K. L. Narang	Kalyani Publishers, NewDelhi 11 th revised Edition

LEARNING WEBSITES :

1. <https://www.owlgen.in/what-is-hire-purchases-system-what-are-its-characteristics/>
2. <https://www.mbaknol.com/business-finance/installment-purchase-system/>
3. <https://www.toppr.com/guides/principles-and-practice-of-accounting/royalty-accounts/>
4. https://www.tutorialspoint.com/financial_accounting/financial_accounting_insurance_claims.htm
5. <https://www.toppr.com/guides/principles-and-practice-of-accounting/non-profit-organizations/>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD602.1	3	3	3	2	2	2	2	3	-	2
MOPD602.2	3	3	3	2	2	2	2	3	-	2
MOPD602.3	3	3	3	2	2	2	2	3	-	2
MOPD602.4	3	3	3	2	2	2	2	3	-	2
MOPD602.5	3	3	3	2	2	2	2	3	-	2
Total	15	15	15	10	10	10	10	15	-	10
Correlation Level	3	3	3	2	2	2	2	3	-	2

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
Level	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD603 – INDIAN ECONOMY

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
	Hours / Week	Hours / Semester	Marks			
INDIAN ECONOMY	5	80	Internal Assessment	Autonomous Examination	Total	3 Hrs
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topic	Time (Hrs.)
I.	Economic Growth and Economic Development	15
II.	Major Problems of Indian Economy	14
III.	Agriculture	14
IV.	Industry	14
V.	Five Year Plans in India	14
Test & Model Exam		09
Total		80

COURSE DESCRIPTION

This course Indian Economy includes various field of Indian Economy i.e., Economic Growth and Development, major problems of Indian Economy, Agriculture, Industry and Five Year Plan in India which caters to the needs of the day to-day business people.

OBJECTIVES

Students will be able to

- understand the Economy Growth and Economic Development of India.
- learn about the Major Problems of Indian Economy.
- study the Agriculture Contribution to the Indian Economy.
- equip knowledge in the Industry Growth and Development in India
- analysis about the achievements and failures of Five Year Plan in India

COURSE OUTCOMES

COURSE	MOPD603 – INDIAN ECONOMY
	After successful completion of this course, the students should be able to
MOPD603.1	understand the Economy Growth and Economic Development of India
MOPD603.2	learn about the Major Problems of Indian Economy
MOPD603.3	study the Agriculture Contribution to the Indian Economy
MOPD603.4	equip knowledge in the Industry Growth and Development in India.
MOPD603.5	analysis about the achievements and failures of Five Year Plan in India.

DETAILED SYLLABUS

UNIT I	ECONOMIC GROWTH AND ECONOMIC DEVELOPMENT:	15 Hrs.
	Economic growth and Economic Development	3 Hrs.
	Features of Economic development	3 Hrs.
	Indicators of Economic development	3 Hrs.
	National Income –Basic concepts and	3 Hrs.
	Computation of National Income	3 Hrs.
UNIT II	MAJOR PROBLEMS OF INDIAN ECONOMY:	14 Hrs.
	Major problems of Indian Economy	4 Hrs.
	Poverty – Inequalities	4 Hrs.
	Unemployment Population	3 Hrs.
	Transport & Foreign Trade	3 Hrs.
UNIT III	AGRICULTURE:	14 Hrs.
	Agriculture	3 Hrs.
	Contribution to economic development	3 Hrs.
	Green Revolution	3 Hrs.
	Irrigation Minor, Medium, Major irrigation works	2 Hrs.
	Land Reforms – Food policy and Public Distribution System	3 Hrs.
UNIT IV	INDUSTRY:	14 Hrs.
	Industry - Role of industries in economic development	5 Hrs.
	Large and Small scale Industries	4 Hrs.
	New Economic Policy 1991	5 Hrs.
UNIT V	FIVE YEAR PLANS IN INDIA:	14 Hrs.
	Five Year plans in India	5 Hrs.
	Achievements and failures	4 Hrs.
	Economic development under Five Year Plans.	5 Hrs.
	Test & Model Exam.	9 Hrs.

TEXT BOOKS

SL.No	Title	Author	Publisher with Edition
1	Indian Economy	RuddarDatt& K.P.M.Sundharam	S.Chand& Sons- NewDelhi

REFERENCE BOOKS

SL.No	Title	Author	Publisher with Edition
1	Indian Economy –Problem of Development of Planning	K.N.Agarwal	Wishwa Prakasan-New Age of International Ltd
2	Indian Economy–Its Development	S.K.Misra& V.K.Puri	Himalaya Publishing House - Mumbai

LEARNING WEBSITES:

1. https://en.wikipedia.org/wiki/Economic_growth
2. https://onlinecourses.nptel.ac.in/noc21_hs51/preview
3. [Agriculture in India: Industry Overview, Market Size, Role in Development... | IBEF](#)
4. <https://ncert.nic.in/textbook/pdf/jess202.pdf>
5. <https://www.youtube.com/watch?v=jL6XeIFVYD0>

CONTINUOUS INTERNALASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD603.1	3	2	2	-	2	-	2	3	-	2
MOPD603.2	3	2	2	-	2	-	2	3	-	2
MOPD603.3	3	2	2	-	2	-	2	3	-	2
MOPD603.4	3	2	2	-	2	-	2	3	-	2
MOPD603.5	3	2	2	-	2	-	2	3	-	2
Total	15	10	10	-	10	-	10	15	-	10
Correlation Level	3	2	2	-	2	-	2	3	-	2

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
Level	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD604 - PRINCIPLES OF MANAGEMENT

TEACHING AND SCHEME OF EXAMINATION:

No of weeks per Semester: 16 weeks

Course	Instructions		Examination			Duration
	Hours/Week	Hours/Semester	Marks			
	5Hrs.	80 Hrs.	Internal Assessment	External Examination	Total	
PRINCIPLES OF MANAGEMENT			25	100*	100	3 Hrs.

* Examinations will be conducted for 100 marks and it will be reduced to 75 marks.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	Time (Hrs.)
I.	Nature of Management	14
II.	Planning	14
III.	Organizing	15
IV.	Staffing	14
V.	Directing and Controlling	14
	Test & Model Exam	09
	Total	80

COURSE DESCRIPTION

This course provides the students about Principles of Management such as nature of Management, Planning, organization, staffing, Directing and Controlling. By studying this course, students will be able to acquired knowledge in various functions of management.

OBJECTIVES

Students will be able to

- understand the basic elements of business management& management functions
- students learn to the business planning
- study the organisation principles and structures.
- know the various procedure of staffing.
- study the directing and controlling process.

COURSE OUTCOMES

COURSE	MOPD604 –PRINCIPLES OF MANAGEMENT
	After successful completion of this course, the students should be able to
MOPD604.1	understand the basic elements of business management& management functions
MOPD604.2	students learnt to the business planning
MOPD604.3	learnt the organisation principles and structures
MOPD604.4	know the various procedure of staffing
MOPD604.5	know the directing and controlling process.

MOPD604 - PRINCIPLES OF MANAGEMENT

DETAILED SYLLABUS

UNIT I	NATURE OF MANAGEMENT	14 Hrs
	Meaning and definition of Management	2 Hrs.
	Characteristics – Importance	2 Hrs.
	Functions	2 Hrs.
	Levels of Management	2 Hrs.
	Management an Art or Science	2 Hrs.
	Principles of Management by Henry Fayol	2 Hrs.
	Scientific Management by F.W. Taylor.	2 Hrs.
UNIT II	PLANNING	14 Hrs
	Meaning – Definition	1 Hr.
	Objectives	2 Hrs.
	Features	2 Hrs.
	Importance	2 Hrs.
	Limitations	2 Hrs.
	Planning Process	2 Hrs.
	Types of Plans	1 Hr.
	Management by Objectives (MBO).	2 Hrs.
UNIT III	ORGANIZING	15 Hrs
	Meaning	1 Hr.
	Steps in the Process of Organizing	2 Hrs.
	Importance of Organizing	2 Hrs.
	Organizational Chart of a business enterprise	2 Hrs.
	Types of Organization structure	2 Hrs.
	Formal and informal organization	3 Hrs.
	Delegation	1 Hr.
	Centralization	1 Hr.
	Decentralization.	1 Hr.
UNIT IV	STAFFING	14 Hrs
	Meaning	
	Staffing process	1 Hr.
	Sources of Recruitment	2 Hrs.
	Internal sources	2 Hrs.
	External Sources	2 Hrs.
	Selection	2 Hrs.
	Selection Process	1 Hr.
	Training and Development –Methods.	1 Hr.
		3 Hrs.

UNIT V DIRECTING AND CONTROLLING	14 Hrs
Meaning – Importance – Principle	1 Hr.
Elements – Supervision	1 Hr.
Motivation – Features	2 Hrs.
Process –Maslow’s Need Hierarchy Theory	2 Hrs.
Leadership – Features –qualities of a good leader	2 Hrs.
Communication – process	1 Hr.
Formaland informal communication	1 Hr.
Barriers to Communication	1 Hr.
Controlling – Meaning	1 Hr.
Importance –Limitations.	2 Hr.
Test & Model Exam.	9 Hrs.

TEXT BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Principles of Management	T. Ramasamy	Himalaya Publishing House, 2018
2	Principles of Management	L.M. Prasad	Sultan Chand & Sons, 23,Daryaganj, New Delhi

REFERENCE BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Principles of Management	Dinkar Pagare	Sultan Chand & Sons, 23,Daryaganj, New Delhi

LEARNING WEBSITES

1. <https://harappa.education/harappa-diaries/nature-and-scope-of-management>
2. <https://businessjargons.com/planning.html>
3. <https://www.economicdiscussion.net/management/organizing/what-is-organizing-in-management/32438>
4. <https://www.toppr.com/guides/business-studies/staffing/introduction-to-staffing-and-its-meaning/>
5. <https://www.maggubhai.com/management-process-directing-role-of-management/>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

1. Attendance	-	5 Marks
2. Test	-	10 Marks
3. Assignment	-	05 Marks
4. Seminar	-	05 Marks

Total - 25 Marks

CO-POs & PSOs Mapping Matrix

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD604.1	3	2	2	-	3	2	2	3	-	3
MOPD604.2	3	2	2	-	3	2	2	3	-	3
MOPD604.3	3	2	2	-	3	2	2	3	-	3
MOPD604.4	3	2	2	-	3	2	2	3	-	3
MOPD604.5	3	2	2	-	3	2	2	3	-	3
Total	15	10	10	-	15	10	10	15	-	15
Correlation Level	3	2	2	-	3	2	2	3	-	3

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy Level	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD605 - TYPEWRITING - ENGLISH - SENIOR - PAPER – II (GTE)

TEACHING AND SCHEME OF EXAMINATION:

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			
	Hours / Week	Hours / Semester	Marks			Duration
TYPEWRITING - ENGLISH - SENIOR - PAPER – II (GTE)	5	80	Internal Assessment	Autonomous Examination	Total	
			25	100 *	100	

* Examinations will be conducted for 100 marks and will be reduced to 75 marks.

TOPICS AND ALLOCATION

UNIT	Topics	Hrs.
I	Statement	17
II	Official Letter(from Secretariat)	8
III	Semi - Official Letter	8
IV	Official Proceedings	8
V	Official Letter (From Government authority or Quasi Government Office)	8
VI	Government Order	8
VII	Professional Letter	8
VIII	Business Letter	8
Test & Model Exam		7
Total		80

COURSE DESCRIPTION

To type Statistical matters and all type of letters from manuscript by elaborating of Abbreviations. (Statement, Professional Letters, Business Letters and Government Orders.

OBJECTIVES

The students will be able to

- prepare Documents and Tables
- statements and all types of letters from manuscript by elaborating abbreviations.

COURSE OUTCOMES

COURSE	MOPD605 - TYPEWRITING – ENGLISH - SENIOR - PAPER – II (GTE)
After successful completion of this course, the students should be able to	
D605.1	learn and Type the Statement
D605.2	learn and Type the Professional Letter
D605.3	learn and Type the Business Letter
D605.4	learn and Type the Government Order
D605.5	learn and Type the Official Letter and Official Proceedings.

MOPD605 - TYPEWRITING - ENGLISH - SENIOR - PAPER – II (GTE)**DETAILED SYLLABUS**

UNIT	Topic	Hrs.
I	Statement	17
II	Official Letter(from Secretariat)	8
III	Semi - Official Letter	8
IV	Official Proceedings	8
V	Official Letter (From Government authority or Quasi Government Office)	8
VI	Government Order	8
VII	Professional Letter	8
VIII	Business Letter	8
Test & Model Exam		7
Total		80

Note:

A candidate will be declared to have passed the examination of the Course only if he/she has secured the prescribed minimum 45 marks out of 100.

Marks assigned for the question No. 1 (Unit No.1) - 60 marks.
 Marks assigned for the question No. 2 (Any one from Unit No 2 to 8) - 40 marks.

TEXT BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Typewriting English Model Book	--	Lakshmi Prasuram, Trichy

REFERENCE BOOKS

Sl.No	Title	Author	Publisher with Edition
1	Typewriting English Practical Book	--	Lakshmi Prasuram, Trichy

LEARNING WEBSITES:

<https://www.youtube.com/watch?v=2S3lhm8LaZo>
<https://sense-lang.org/typing/tutor/keyboarding.php>

CONTINUOUS INTERNAL ASSESSMENT

The Internal Assessment marks for a total of 25 marks, which are to be distributed as follows:

i)	Attendance	05 marks
ii)	Test	10 marks
iii)	Assignment	05 marks
iv)	Seminar	05 marks
	Total marks	25 marks

CO- POs & PSOs MAPPING MATRIX

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
MOPD605.1	3	2	-	-	3	2	3	-	3	2
MOPD605.2	3	2	-	-	3	2	3	-	3	2
MOPD605.3	3	2	-	-	3	2	3	-	3	2
MOPD605.4	3	2	-	-	3	2	3	-	3	2
MOPD605.5	3	2	-	-	3	2	3	-	3	2
MOPD605.6	3	2	-	-	3	2	3	-	3	2
MOPD605.7	3	2	-	-	3	2	3	-	3	2
MOPD605.8	3	2	-	-	3	2	3	-	3	2
Total	24	16	-	-	24	16	24	-	24	16
Correlation Level	3	2	-	-	3	2	3	-	3	2

Correlation level 1 – Slight (Low)

Correlation level 2 – Moderate (Medium)

Correlation level 3 – Substantial (High)

QUESTION PAPER SETTING

The teaching learning process and assessment are being carried out in accordance with the revised Bloom's Taxonomy. The question paper should consist of 90% questions based on Lower Order Thinking (LOTs) and the remaining 10% based on Higher Order Thinking (HOTs) as detailed below.

Bloom's Taxonomy Level	Lower Order Thinking skills (LOTs)	Higher Order Thinking skills (HOTs)
		R – Remember, U-Understand, Ap-Apply
% to be included	90%	10%

MOPD606 - PROJECT WORK AND INTERNSHIP

TEACHING AND SCHEME OF EXAMINATION

No. of Weeks per Semester: 16 Weeks

Course	Instructions		Examination			Duration
			Marks			
	Hours / Week	Hours / Semester	Internal Assessment	Board Examinations	Total	
PROJECT WORK AND INTERNSHIP	6 Hrs.	96 Hrs.	25	100*	100	3 Hrs.

* Examinations will be conducted for 100 marks and it will be reduced to 75 marks.

Minimum Marks for Pass is 50 out of which minimum 50 marks should be obtained out of 100 marks in the Autonomous Examination alone.

TOPICS AND ALLOCATION OF HOURS:

Unit	Topics	Hrs.
I.	Introduction	18
II.	Literature review	18
III.	Analysis	18
IV.	Interpretation	18
V.	Findings, Suggestion & Conclusion	17
I & II Review and Model Viva- Voce		7
Total		96

COURSE DESCRIPTION

The Course Project Work enlightens the searching and concluding ability of the students in business decision making process.

OBJECTIVES:

At the end of the semester, the student can able to:

- find the problems pertaining to the business world.
- review the previous works done by the scholars.
- collect data and analyse the same with able tools and arrive interpretation on that.
- find, suggest and conclude the problem.

COURSE OUTCOMES

COURSE	MOPD606 - PROJECT WORK AND INTERNSHIP
After successful completion of this course, the students should be able to	
MOPD606.1	find the problems pertaining to the business world.
MOPD606.2	review the previous works done by the scholars.
MOPD606.3	collect data
MOPD606.4	analyse the data using tools
MOPD606.5	find, suggest and conclude the problem.

MOPD606 - PROJECT WORK AND INTERNSHIP

PROJECT REPORT

Guidelines for Project preparations:

- Project working area must be related to Commerce and Management topics.
- Maximum five students allotted for one project under a guide and supervisor.
- Student allotment and Problem identification must be in the end of fifth semester.
- Data collection (Primary & Secondary) must be finished in the vacation of fifth semester.

ARRANGEMENT OF CHAPTERS

UNIT I	INTRODUCTION: Introduction about the Problem – Statement of Problem – Profile – Objectives – Research Methodology (Research Design – Questionnaire Design – Sampling Design) – Source of Data – Techniques used for Data analysis – Limitations.	18 Hrs.
UNIT II	LITERATURE REVIEW: Theory Discussion, Concepts, Hypotheses, Models etc., underpinning the project work (project report is an application of theoretical knowledge in analyzing a real life problem/issue faced by an organization)	18 Hrs.
UNIT III	ANALYSIS AND INTERPRETATION – I: This is the longest section of the project report. In these chapter data collected will be presented and analysed without drawing any influence. Depending on the volume of data presented, there could be 2 or 3 sub sections in this chapter.	18 Hrs.
UNIT IV	ANALYSIS AND INTERPRETATION – II: The continuation of the previous chapter.	18 Hrs.
UNIT V	FINDINGS, SUGGESTION & CONCLUSION This chapter will be a brief statement of analysis already stated in the previous chapters – Suggestions based on the findings – Conclusions of the Report.	17 Hrs.
I & II Review and Model Viva- Voce		7 Hrs.

Guidelines for Report Preparations:

- Cover Title Page (Format enclosed).
- Inner Title Page (Same as cover title page).
- Certificate from Guide (Counter signed by the HOD) and Declaration by the Student.
- Certificate from Company/Firm where the project work is carried out. (Not required if project work is not based on a company/firm).
- Acknowledgement.
- List of Tables and Figures.
- Abbreviations/Operational definitions used.
- Reference for literature Review

INTERNAL ASSESSMENT:

The internal assessment should be calculated based on the review of the progress of the work done by the student periodically as follows.

Detail of assessment	Period of assessment	Max. Marks
First Review	6 th week	10
Second Review	12 th week	10
Attendance	Entire semester	5
Total		25

EVALUATION FOR BOARD EXAMINATION:

Details of Mark allocation	Max Marks
Demonstration/Presentation	25
Report	25
Viva Voce	30
Internship report	20
Total	100

Formatting your Project Report

Report should be typed neatly on one side of the paper with 1.5 spacing on A4 size bond paper (210 x 297 mm). Use dry tone Xerox for printing.

The margins should be left: 1.25", Right – 1", Top and bottom – 0.75"

1. The total number of reports to be prepared is THREE (One each for the Office, Guide and student)
2. Before taking the final printout, the approval of their concerned guide is necessary and corrections suggested, if any must be incorporated. If the draft is not approved by the guide, the guide is not obliged to sign the report.
3. The project report must be paperback bound and don't use spiral binding.
4. The Project report must contain 80 – 120 pages. But no more than 150 Pages.

Outlay of the Report:

- The Chapter, Sections and Sub sections may be numbered in the decimal form for e.g. Chapter 2 section as 2.1, 2.2 etc., and Sub section as 2.2.3, 2.5.1 etc.
- Each chapter must be left justified (font size 16). Followed by the Title of chapter entered (font size 18), sections / sub section numbers along with their headings must be left justified with section number and its heading in font size 16 and sub section and its heading font size 14. The body or the text of the report should have font size 12 (Times new Roman).
- The figures and table must be numbered chapter wise for e.g.: Fig. 2.1 Block diagram of a serial binary adder. Table 3.1 Primitive

(Cover title page & inner title page format)

Evaluation of Mutual Fund Performance

A Case Study of Equity Funds of UTI

By

NAME

(Reg. No: XXXXXXXX)

**Under the Guidance and Supervision
of**

Mr. xxxxxxxxxxxxxxxx

XXXXXXXXXX

XXXXXXX

**Project Report Submitted to
The Directorate of Technical Education**

in partial fulfillment of the

requirements of

Diploma in Modern Office Practice

Autonomous examinations – 20....

PERIYAR CENTENARY POLYTECHNIC COLLEGE

Periyar Nagar, Vallam – 613 403, Thanjavur.

APRIL 2021

MOPD601- BUSINESS CORRESPONDENCE IN ENGLISH

MODEL QUESTION PAPER

Time – 3 Hours

Marks : 100

PART - A(05 x 01 = 05)					
I. (Give the equivalent foreign word for the following words / phrases. Each question carries 1 mark)		Unit	Bloom's Level	CO	PO
1	A person who sets up business taking a great financial risk.	I	Ap	D601.1	PO1
2	By virtue of a person's office.	I	R	D601.1	PO1
3	Denoting a standard document or form.	I	U	D601.1	PO1
4	A summary or curriculum vitae.	II	R	D601.2	PO1
5	An oral examination.	All	U	D601.2	PO1
PART – B (10 x 02 = 20)					
(Answer any TEN questions in 20 words each. Each question carries 2 marks)					
6	Define the term "Communication".	I	Ap	D601.1	PO1
7	What do you mean by Internal Communication?	I	An	D601.1	PO1 & PO5
8	Give some examples for written communication.	II	An	D601.2	PO1 & PO7
9	List out a few main objectives of communication.	II	U	D601.2	PO1
10	What do you understand by the word "grapevine"?	II	Ap	D601.2	PO1 & PO5
11	What are considered as physical barriers to communication?	I	R	D601.1	PO1 & PO7
12	What do you mean by non-verbal communication?	I	E	D601.1	PO1
13	What purpose is served by enquiry letters?	III	U	D601.3	PO1 & PO5
14	What purpose do collection letters serve?	III	An	D601.3	PO1 & PO7
15	What is an agenda?	IV	U	D601.4	PO1
16	Define the term "minutes".	IV	Ap	D601.4	PO1 & PO5
17	What is the need for circular letters?	IV	C	D601.4	PO1 & PO7
18	Bring out the main difference between a bio-data and a resume.	II	An	D601.2	PO1
19	What is the need for reference letters in employment related Communication?	V	Ap	D601.5	PO1
20	What roles do emails play in communication?	I	U	D601.1	PO1 & PO5

PART – C (05 x 15 = 75)					
II. (Answer the following questions choosing either (a) or (b))					
21	a. Explain the process of communication with a sketch. (OR)	I	Ap	D601.1	PO1
	b. List out the salient features of a report and explain.	I	U	D601.1	PO1 & PO5
22	a. Wanted a Junior Assistant for the office of Chennai Silks, Bangalore. Knowledge of commerce and computer is essential. Apply within 7 days to the Manager – HR. (OR)	II	An	D601.2	PO1 & PO7
	b. Write a letter of appointment to a candidate mentioning the details of the pay scale as well as other terms and conditions of the service.	III	C	D601.3	PO1
23	a. You placed an order for 500 pairs of sun glasses with M/s. KK Opticals, Coimbatore saying that the goods are required for summer sale. Write a letter cancelling the order as the goods were not delivered in time. (OR)	IV	C	D601.4	PO1 & PO5
	b. One of your customers have not paid long overdue bills in spite of repeated reminders. Write a letter to them threatening to take legal action if the bills are not settled within a week.	V	U	D601.5	PO1 & PO7
24	a. Draft a letter from M/s. Pasha and Co., requesting their bankers for overdraft facilities. (OR)	V	Ap	D601.5	PO1
	b. The expansion of your business has made it necessary for you to move to larger premises. Draft a circular letter to announce this fact to your customers.	III	An	D601.3	PO1 & PO5
25	a. Draft an office order to an employee granting permission to him for higher studies. (OR)	IV	Ap	D601.4	PO1 & PO7
	b. Draft the minutes of the Annual General Meeting of the shareholders of Laxmi Spinning Mills, Coimbatore.	III	C	D601.3	PO1

Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy Level	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
		R – Remember, U-Understand, Ap-Apply
% to be included	90%	10%

MOPD602 - BUSINESS ACCOUNTING

MODEL QUESTION PAPER

Time: 3 Hrs.

Max. Marks: 100

PART – A (10 x 3 = 30)					
Answer the following Questions:					
		Unit	Bloom's Level	CO	PO
1	What is meant by Hire purchase?	I	R	D602.1	PO1
2	What is hire purchase charges?	I	R	D602.1	PO1
3	What is Instalment purchase ?	II	R	D602.2	PO1
4	What are the features of instalment purchase system?	II	R	D602.2	PO1
5	From the following information compute short workings, short workings recouped and short workings lapsed: Royalty:50 paise per tonne of coal Minimum Rent: Rs. 30,000 p.a Output : 1 st year: 10,000tonnes 2 nd ear : 48,000 tonnes 3 rd year : 80,000tonnes Short workings are recoverable during the first three years of lease	III	AN	D602.3	PO1
6	What is mean by minimum Rent?	III	R	D602.3	PO1
7	Goods of Rs.80,000 of M/s Raju & Sons are insured for Rs. 70,000 subject to average clause. Loss due to fire is assed at Rs.16,000. Calculate what claim the insured will get from the insurers	IV	AN	D602.4	PO1
8	What is average clause?	IV	U	D602.4	PO1
9	Write any two incomes of a sports club	V	U	D602.5	PO1
10	From the following details, ascertain the amount of subscriptions to be credited to income and expenditure account for the year 1999. Subscription received in 1999 Rs. 48,000 which include Rs..4, 000 for 1998 and Rs.8,000 for 2000. Subscription due but not received at the end of the year 1999 were Rs. 20,000. Subscription received in1998 in advance for 1999 were Rs. 12,000	V	AN	D602.5	PO1

PART – B (5 x 14 = 70)

Answer any FIVE Questions:

11	<p>Mr. Saravanan purchased a car on hire purchase system.</p> <p>The total cash price of the car is Rs. 15,980 payable Rs.4,000 down and three installments of Rs.6,000, Rs.5,000 and Rs.2,000 payable at end of first, second and third years respectively. Interest is charged at 5% p.a.</p> <p>You are required to prepare ledger accounts in the books of both the parties. Rate of depreciation is 10% on straight line method. Calculations are to be made to the nearest rupee.</p> <p style="text-align: center;">(OR)</p> <p>Mr. Vignesh purchased 4 cars for Rs. 1,40,000 each on 1.1.2012 under the hire purchase system. The hire purchase price for all the 4 cars Rs. 6,00,000 to be paid as Rs. 1,50,000 down payment and 3 equal instalments of Rs. 1,50,000 each at the end of each year. Interest is charged at 5% p.a. The buyer depreciation the car at 10% p.a on straight line method .</p> <p>From the above particulars give journal entries and relevant A/cs in the books of Mr.Vignesh</p>	I	AN	D602.1	PO2 & PO5
12	<p>On 1.1.2012, a firm purchased a Truck on instalment system. The cash price of the Truck was Rs. 11,175 and payment was to be made as follows:</p> <p>Rs. 3,000 was to be paid on signing of the agreement and the balance in three instalments of Rs. 3,000 each at the end of each year. Interest at 5% is charged by the vendor. The firm has decided to write off 10% annually on the diminishing balance of the cash price.</p> <p>Give journal entries and ledger Accounts in the books of the purchaser.</p> <p style="text-align: center;">(OR)</p> <p>Distinguish between hire purchase system and instalment system</p>	II	R	D602.1	PO2 & PO7

13	<p>Mr. Publisher acquired the right to publish a book on Accountancy from Mr. Writer at a royalty of Rs.20 per copy of the book sold. The minimum rent was fixed at Rs.30,000 per year.</p> <p>It was agreed that short workings of any year can be recouped within the two years immediately following the year in which short workings occurred. The number of copies sold during the five years were as follows:-</p> <table style="margin-left: 40px;"> <tr> <td>1st year</td><td>.....1,000</td> <td>4th year</td><td>.....3,000</td> </tr> <tr> <td>2nd year</td><td>....1,400</td> <td>5th year</td><td>.....1,200</td> </tr> <tr> <td>3rd year</td><td>....1,800</td> <td></td><td></td> </tr> </table> <p>Show the Royalties account, short working account and Mr.Writers account in the Books of Mr.Publisher for five years (OR)</p> <p>What is shortworkings? How it arises ? Explain the different methods of recovery of shortworkings usually found in royalty agreements</p>	1 st year1,000	4 th year3,000	2 nd year1,400	5 th year1,200	3 rd year1,800			III	AP	D602.2	PO5 & PO7														
1 st year1,000	4 th year3,000																												
2 nd year1,400	5 th year1,200																												
3 rd year1,800																														
14	<p>A merchant's godown caught fire on Nov.3 1992 at night causing serious damage to stock. The following information is obtained from the books and records salvaged.</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th></th> <th style="text-align: right;">Rs.</th> </tr> </thead> <tbody> <tr> <td>Stock on 31.12.90</td> <td style="text-align: right;">45,000</td> </tr> <tr> <td>Stock on 31.12.91</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td>Purchases during 1991</td> <td style="text-align: right;">4,75,000</td> </tr> <tr> <td>Sales from Jan. to Nov 3 1992</td> <td style="text-align: right;">4,00,000</td> </tr> <tr> <td>Purchases from Jan. to Nov 3 1992</td> <td style="text-align: right;">4,40,000</td> </tr> <tr> <td>Sales during 1991</td> <td style="text-align: right;">5,87,500</td> </tr> </tbody> </table> <p>Assuming that the rate of gross profit on sales has been the same in 1992 as in 1991, estimate the value of the stock in the godown at the time of fire (OR)</p> <p>A fire occurred in the Premises of X Ltd. On 10.10.2010. all stocks were destroyed except to the extent of Rs. 6,200. From the following figure, ascertain the loss of stock suffered by the company:</p> <table border="1" style="margin-left: 40px;"> <tbody> <tr> <td>Stock on 1.1.2009</td> <td style="text-align: right;">40,000</td> </tr> <tr> <td>Purchases during 2009</td> <td style="text-align: right;">1,45,000</td> </tr> <tr> <td>Sales during 2009</td> <td style="text-align: right;">2,00,000</td> </tr> <tr> <td>Stock on 31.12.2009</td> <td style="text-align: right;">25,000</td> </tr> <tr> <td>Purchases during 2010 upto the date of fire</td> <td style="text-align: right;">1,52,200</td> </tr> <tr> <td>Sales during 2010 upto date of fire</td> <td style="text-align: right;">1,89,000</td> </tr> </tbody> </table>		Rs.	Stock on 31.12.90	45,000	Stock on 31.12.91	50,000	Purchases during 1991	4,75,000	Sales from Jan. to Nov 3 1992	4,00,000	Purchases from Jan. to Nov 3 1992	4,40,000	Sales during 1991	5,87,500	Stock on 1.1.2009	40,000	Purchases during 2009	1,45,000	Sales during 2009	2,00,000	Stock on 31.12.2009	25,000	Purchases during 2010 upto the date of fire	1,52,200	Sales during 2010 upto date of fire	1,89,000	IV	AP	D602.3	PO2 & PO5
	Rs.																														
Stock on 31.12.90	45,000																														
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Sales during 2010 upto date of fire	1,89,000																														

15.	The following is the receipts and payments account of Kandan recreation club for the year ended 31 st March 2002.			V	An	D602.4	PO2 & PO7	
	Receipts	Rs.	Payments					Rs.
	To Balance B/D	7,000	By Salaries					28,000
	To Subscription		By General expenses					6,000
	2000-200 5,000		By Electricity					4,000
	2001-2002 20,000		By Books purchased					10,000
	2002-2003 4,000	29,000	By Periodicals Purchased					8,000
	To Rent for the use of Conference room	14,000	By Loan repaid					20,000
	To Receipt from entertainment facilities	28,000	By Balance C/D					4,000
	To Sale of old magazines	2,000						
		80,000						80,000
	Additional Data							
	<p>1. The club has 50 members, each paying Rs.500 p.a as subscription.</p> <p>2. Subscription outstanding on 31.3.2002.Rs. .6,000.</p> <p>3. Salaries outstanding Rs..2,000. Salaries paid include Rs..6,000 for 2000-01.</p> <p>4. On 1.4.2001, the club's properties were :</p> <p style="padding-left: 40px;">Building Rs..2,00,000,</p> <p style="padding-left: 40px;">Furniture & fittings Rs.. 20,000 and</p> <p>books Rs.. 20,000.</p> <p>5. Provide 10% depreciation on buildings and furniture.</p> <p>Prepare income and expenditure account for the Year ending 31.3.2002 and a balance sheet on that date.</p>							
(OR)								

From the following particulars, prepare Income and Expenditure A/c.					
	Rs.				
Fee collected, including Rs 80,000 on account of previous year	3,80,000				
Fees outstanding for current year	10,000				
Salary paid, including Rs,3000 on a/c of the previous year	28,000				
Meeting expenses	18,000				
Travelling expenses	6,000				
Purchase of Periodicals ,including Rs. 19,000 for purchase of Books	29,000				
Rent	10,000				
Salary outstanding at the end of the year	1,000				
Entertainment expenses	3,000				
Tournament expenses	12,000				
Postage	15,000				
Printing and stationary	4,000				
Donations received	20,000				

Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy Level	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MOPD603 -INDIAN ECONOMY

MODEL QUESTION PAPER

Time: 3 Hrs.

Max. Marks: 100

PART – A [10 x 3 = 30]					
Answer the following Questions:		Unit	Bloom's Level	CO	PO
1	What is National Income?	I	R	D603.1	PO1
2	Write the features of economic development.	I	An	D603.1	PO1
3	What do you mean by Inequalities?	II	R	D603.2	PO1
4	Give short note on unemployment.	II	R	D603.2	PO1
5	State the major sources of irrigation in India.	III	R	D603.3	PO1
6	What are the limitations of mechanized agriculture in India?	III	R	D603.3	PO1
7	What is Industry?	IV	R	D603.4	PO1
8	What is New Economic Policy 1991?	IV	R	D603.4	PO1
9	What is Five Year Plan?	V	R	D603.5	PO1
10	Write the reason for failure in Five Year Plan.	V	R	D603.5	PO1
PART – B [5 x 14 = 70]					
Answer the following Questions:					
11	Briefly explain the determinant factors of economic development.	I	R	D603.1	PO1 & PO5
	[OR]				
	What are the problems of developing economy?	I	Ap	D603.1	PO1 & PO7
12	Analyse the role of Agriculture in Economic development.	II	R	D603.2	PO5 & PO7
	[OR]				
	Discuss the importance of small scale industries in Indian economy.	II	R	D603.2	PO1 & PO5

13	Give an critical account of Five Year Plans in India.	III	U	D603.3	PO1 & PO5
	[OR]				
	Explain the problems of Cottage industries.	III	U	D603.3	PO1 & PO7
14	State the various methods of measuring national income. Explain it.	IV	U	D603.4	PO1 & PO7
	[OR]				
	Explain the role of industries in the economic development of India.	IV	U	D603.4	PO1 & PO5
15	Discuss the major technology changes in Agricultural sector	V	U	D603.5	PO5 & PO7
	[OR]				
	Explain the role of Public Distribution system for ensuring food security in India.	V	U	D603.5	PO1 & PO5

Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
Level	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MODEL QUESTION PAPER

Time: 3 Hrs.

Max. Marks: 100

PART – A (10 x 2 =20)					
Answer the following Questions:		Unit	Bloom's Level	CO	PO
1.	What is meant by Management?	I	R	D604.1	PO1
2.	What are the contributions of F.W. Taylor towards Management?	I	R	D604.1	PO1
3.	What are the important of planning?	II	R	D604.2	PO1
4.	What are the objectives of Planning?	II	R	D604.2	PO1
5.	What is meant by organizing?	III	R	D604.3	PO1
6.	What do you understand by Delegation?	III	U	D604.3	PO1
7.	What is staffing?	IV	R	D604.4	PO1
8.	What is Selection?	IV	R	D604.4	PO1
9.	What is meant by Direction?	V	R	D604.5	PO1
10.	What is meant Control?	V	U	D604.5	PO1
PART B (5 x 4 = 20)					
Answer any FIVE Questions:					
11.	Explain the Important functions of Management (OR) Explain the Principles of Management by Hendry Fayol	I	U	D604.1	PO1 & PO5
12.	What are the steps taken by management in the planning process? (OR) Explain the “Management By Objective.	II	U	D604.2	PO5 & PO7

13.	Discuss about the types of organization structures by chart. (OR). Explain the formal and informal the organization	III	U	D604.2	PO1 & PO7
14	Describe about the Staffing process. (OR) Write about the internal sources of recruitment?	IV	R	D604.3	PO1 & PO5
15.	What is meant by Communication? How can communication be made more effective? (OR) Explain the Maslow's Need Hierarchy Theory of Motivation	V	U	D604.4	PO5 & PO7

Note: The question paper setters are requested to follow the Revised Bloom's Taxonomy levels as presented below:

Bloom's Taxonomy Level	Lower order Thinking Skills (LOTs)	Higher Order Thinking Skills (HOTs)
	R – Remember, U-Understand, Ap-Apply	An-Analyse, E-Evaluate, C-Create
% to be included	90%	10%

MODEL QUESTION PAPER

Duration: I Hour

Max. Marks: 100

- [N.B.:-]** (1) Special attention should be paid to accuracy and neatness of execution.
 (2) All abbreviations should be amplified, spelling mistakes corrected and figures punctuated wherever necessary.
 (3) Each question should be typed on a separate sheet of paper on any one side of the answer sheet.

Question I

[Marks: 60]

ALLOTMENT FOR THE AGRICULTURE DEPARTMENT /run on

	Head	200 2 -2005		2005 - 2006	
		Revenue	Capital	Revenue	Capital
		(Rupees in Thousands)			
4 L	Public Works	12,36.20	17.23	14,25.28	21.45 L36
	Crop Husbandry	3,11.29	2,09.25	3,24.80	1,89.26
	Food Storage	11,36.78	19.20	12,50.37	22.16
1/3	Research	7,16.37	15.38	8,75.38	22.49
	Hill Areas	19.34	1,65.54	22.58	2,17.26
22 L	Minor Irrigation	1,15.46	2,46.28	1,29.32	5,24.00 L25
	Horticulture	54.65	6.21	78.23	7.24
4 L	Agro Engineering	27.65	18.24	35.65	23.43 /trs.
	Seed Certification	27.56	1,43.98	29.61	2,08.43
	Buildings	7.12	1.12	6.24	2.35 L6
6 L	Soil Conservation	45.28	8.11	53.25	12.43
	Education	9.15	7.10	11.14	13.10 /trs.

stat./ State level and District level prizes are awarded to encourage farmers, who obtain highest yield by adopting modern technology. // Under the Hill Area Development Scheme, Expenditure towards soil and water conservation measures has been included. /N.P.

also

[Turn over

Type the following **OFFICIAL LETTER** in proper form:-

Type the following OFFICIAL LETTER in proper:-

Government of Tamil Nadu
Minorities Welfare Department
Ly. No. 574/AH/2014

/All caps.

B2 / From

Thiru K. Arul, I.A.S.,
Principal Secy. to Government.

To

u.c./

35 /

The member Secretary,
Tamil Nadu Backward Classes Commission,
2nd Ramakrishna Mutt Road,
Mylapore,
Chennai 600 004.

Dated, Fort St. George, Chennai, the 28th Feb. 2014 / 14.

Sir,

Sub: Reservation for Backward classes
Muslims - Enhancement - Requested.

Ref: From the President, Tamil Nadu
Thowheed Jamaath, Chennai

representation dated 24th Feb. 2014. L. Jan.

stet. /

I enclose a copy of the representation cited wherein the President, Tamil Nadu Thowheed Jamaath, Chennai has requested to increase the reservation quota for the Muslims in admission to educational institutions and appointment in public services. // 2. In this connection I request the commission to examine the representation in detail and send suitable recommendation to Government on the request at an early date.

3. The receipt of this letter may kindly be acknowledged.

Yours faithfully,

(K. ARUL) LK
Principal Secy. to Government.

MOPD605 - TYPEWRITING – ENGLISH - SENIOR - PAPER – II (GTE)

All mistakes in Question I – Statement and All mistakes in Question II – Letters to be treated as full mistake (X) and for each mistake 2 marks to be deducted.

Note: The Total number of mistakes and the total marks awarded should be entered at the bottom for each question, as illustrated below: -

Total Marks – (Total Mistakes x 2)

Marks for I Question – Statement			60
No. of Mistakes(X)	5 Nos.		
No. of Omissions (5 Strokes = 1 Mistake)	3 Nos		
Total No. of Mistakes	8 Nos	8 Mistakes x 2	16
Marks to be awarded for QUESTION NO. 1			44
