



**GOVERNMENT OF KARNATAKA
DEPARTMENT OF
COLLEGIATE AND
TECHNICAL EDUCATION
BENGALURU**



**JSS MAHAVIDYAPEETHA
JSS POLYTECHNIC FOR THE
DIFFERENTLY ABLED
(AUTONOMOUS)
MYSURU**

PROGRAM: COMMERCIAL PRACTICE
(Accredited by NBA)
C-21 Curriculum
of
Fifth
W.E.F. 2023-2024



Government of Karnataka
Department of Collegiate & Technical Education
JSS POLYTECHNIC FOR THE DIFFERENTLY ABLED
(AUTONOMOUS)
(Aided by the Govt. of Karnataka and Approved by AICTE, New Delhi)
MYSURU – 570 006



C-21 CURRICULUM AND SCHEME OF EXAMINATION

**UNDER SEMESTER SYSTEM
BASED ON CHOICE-BASED CREDIT SYSTEM (CBCS)**

Placed before Polytechnic Academic Board
Meeting held on 26-05-2023 for Approval

FIFTH

PROGRAM NAME:

DIPLOMA IN COMMERCIAL PRACTICE
(Accredited by NBA)

PROGRAM CODE: 25

W.E.F. 2023-2024

CURRICULUM STRUCTURE

V Semester Scheme of Studies - Diploma in Commercial Practice-C-21

Pathway	Course Category /Teaching Department	Sl. No.	Course Code	Pathway Title	Hours per Semester			Total contact	Credits	CIE Marks		SEE Marks	Total Marks			Min Marks for Passing	Assigned Grade	Grade point	SGPA and CGPA			
					L	T	P			Max	Min	Max	Min									
Compulsory Courses																						
Compulsory Course	Commerce / Shorthand	1	2551	Principles and Practice of Auditing	38	14	28	80	4	50	20	50	20	100	40			Both SGPA & CGPA				
		2	2552	English Shorthand – V * (Speed -120 WPM)	38	14	28	80	4	50	20	50	20	100	40							
		3	2553	Indian Financial System	38	14	28	80	4	50	20	50	20	100	40							
		4	2554	English Shorthand –VI * (Elaboration - 120 WPM)	38	14	28	80	4	50	20	50	20	100	40							
Special Pathways (Any one Pathway to be selected)																						
Specialization Pathways	Course Category /Teaching Department	Sl. No.	Course Code	Pathway Title	Hours per Semester			Total Contact	Credits	CIE Marks		SEE Marks Marks (Theory)		SEE Marks Marks (Practical)		Total Marks for SEE		Total Marks	Min Marks for Passing (Including CIE Marks)	Assigned Grade	Grade Point	SGPA andCGPA
					L	T	P			Max	Min	Max	Min	Max	Min	Max	Min					
	Students need to select anyone of the specialization pathways	5	2555	Finance and Taxation	80	32	96	208	10	120	48	40	16	40	16	80	32	200	80			Both SGPA & CGPA
		6	2556	Cost and Management Accounts	80	32	96	208	10	120	48	40	16	40	16	80	32	200	80			
		7	2557	Business Law and Practice	80	32	96	208	10	120	48	40	16	40	16	80	32	200	80			

L: - Lecture T: - Tutorial P: - Practical: CP - Commercial Practice:

Note :

1. In 5th Semester students need to select any one of the Specialization pathways along with Compulsory courses consisting of 8 credits.
2. Theory course Semester End Examination (SEE) is conducted for 100 marks (3 Hrs duration).
3. Practical course CIE and SEE is conducted for 100 marks (3 hrs duration).
4. *Courses 2 & 4 are Optional/Elective. The student can opt for any one course.
5. In the Course Code (Example 2551) of the Program, The First Digit indicates the Programme No, Second Digit indicates the no of revision of the curriculum. Third Digit indicates the semester and Fourth Digit indicates Course Serial No.

Program Coordinator of CP

Principal

GOVERNMENT OF KARNATAKA
DEPARTMENT OF COLLEGIATE AND TECHNICAL EDUCATION
JSS POLYTECHNIC FOR THE DIFFERENTLY ABLED (AUTONOMOUS)
Programme: DIPLOMA IN COMMERCIAL PRACTICE

Course Code	2551	Semester	V
Course Title	PRINCIPLES AND PRACTICE OF AUDITING	Course Group	Core
No. of Credits	4	Type of Course	Lecture
Course Category	Core	Total Contact Hours	5 Hrs. / Week
			80 Hrs. / Semester
Prerequisites	English Knowledge	Teaching Scheme	[L : T : P] = 2 : 1 : 2
CIE Marks	50	SEE Marks	50

1. COURSE SKILL SET

At the end of the course the students will be able to acquire the following skills

1. Familiarize the Process of Auditing, types of Audit and Audit report in Organization.
2. Know the Audit planning and control in Organization.
3. Understand the Internal check and internal control in Organization.
4. Understand the verification and valuation of assets and liabilities in Organization.
5. Understand the different Audit of different types of organization.

2. COURSE OUTCOMES:

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

	Course Outcome
CO1	Acquire the Basic knowledge of Auditing.
CO2	Obtain and Apply the knowledge of Audit Planning and Control.
CO3	Acquire and Apply the basic knowledge Internal Check and Control.
CO4	Procure and Apply the rules and regulations of verification and valuation of assets and Liabilities.
CO5	Acquire the basic knowledge of Audit for Different Types of Organizations.

3. COURSE CONTENT OUTLINE WITH TEACHING HOURS AND MARK FOR SEE

Unit No	Unit Title	Teaching Hour	Distribution levels (Marks)			Total
			R/ U /A			
			No of question of 1 Mark	No of question of 6 Marks	No of question of 10 Marks	
1	Introduction of Auditing	15	4	2	2	36
2	Audit Planning and Control	15	4	2	2	36
3	Internal Check and Internal Control	17	4	2	2	36
4	Verification and Valuation of Assets and Liabilities	18	4	2	2	36
5	Audit of Different Types of Organizations	15	4	2	2	36
Total		80	20	60	100	180
(R = Remember, U = Understand, A = Apply and above levels (Bloom’s Revised Taxonomy))						

4. DETAILS OF COURSE CONTENT

The following topics / subtopics is to be taught and accessed in order to develop Unit Skill Sets for achieving CO to attain identified skill sets:

UNIT NO. AND NAME	OBJECTIVES	THEORY TOPICS / SUBTOPICS	PRACTICAL TOPICS / SUBTOPICS	HOURS L-T-P
UNIT – 1 Introduction of Auditing	Understand the basic concepts of Auditing	1.1 Introduction of Auditing 1.2 Meaning & Definition of Auditing 1.3 Nature of Auditing 1.4 Importance of Auditing 1.5 Objectives of Auditing 1.6 Types of Audit 1.7 Qualities of an Auditor 1.8 Audit Report	1.1 Conduct Brain Storming Session regarding the Importance of Auditing 1.2 Being an Auditor and state your role in a Company. 1.3 Prepare an Audit Report of any one company.	8-2-5=15
UNIT – 2 Audit Planning and Control	Understand the knowledge of Audit Planning and Control	2.1 Meaning of Audit planning and control 2.2 Factors Affecting Audit Planning 2.3 Meaning of Audit Programme 2.4 Audit Note Book 2.5 Appointment of A Company Auditor 2.6 Qualifications of a Company Auditor 2.7 Rights and Duties of A Company Auditor	2.1 Identify the factors affecting Audit planning in a company. 2.2 Write the Procedures for Appoint a Company Auditor. 2.3 List the Rights and Duties of A Company Auditor	7-2-6=15
UNIT- 3 Internal Check and Internal Control	Understand the Internal Check and Internal Control	3.1 Meaning of Internal Check and Internal Control 3.2 Objectives of Internal Check of Cash Transactions 3.3 Limitations of Internal control 3.4 Vouching-meaning and importance, 3.5 Vouching of Cash Transactions.	3.1 List out the parameters of Internal Check. 3.2 Prepare necessary voucher of company audit. 3.3 Collect any company vouchers and verify whether voucher is processed through all the stages of Internal Check system properly.	8-3-6=17

UNIT- 4 Verification and Valuation of Assets and Liabilities	Understand the Verification and Valuation of Assets and Liabilities	4.1 Meaning of verification and valuation of assets and liabilities 4.2 Simple Case Studies in verification and valuation of assets and liabilities. 4.3 Goodwill, Stock in trade, Investments, Patents, 4.4 Copy Rights and Trademarks, Plant and Machinery.	4.1 Estimate Values of various assets and liabilities in a company. 4.2 Collect any two case studies for verification and valuation of assets and liabilities. 4.3 Discuss the methods of valuation of Goodwill.	9-3-6=18
UNIT-5 Audit of Different Types of Organizations	Understand the Audit of Different Types of Organizations	5.1 Introduction of Audit of different types of Organizations 5.2 Audit of Hotels, 5.3 Audit of Educational Institutions 5.4 Audit of Trust 5.5 Audit of Co-Operative Societies	5.1 Discuss the different type of Audit in any Organizations. 5.2 Collect the any one Hotel Audit report. 5.3 Collect the any one Educational Institutions Audit report	6-3-6=15

5. MAPPING OF COs WITH Pos

CO	Course Outcome	PO Mapped	Unit Linked	CL R/U/A	Theory in Hrs.	Total Marks
1	Introduction of Auditing	1,2,5,6,7	1	R/U/A	15	36
2	Audit Planning and Control	1,2,4,5,6,7	2	R/U/A	15	36
3	Internal Check and Internal Control	1,2,3,4,5,6,7	3	R/U/A	17	36
4	Verification and Valuation of Assets and Liabilities	1,2,3,4,5,6,7	4	R/U/A	18	36
5	Audit of Different Types of Organizations	1,2,3,4,5,6,7	5	R/U/A	15	36
Total					80	180

6. LEVELS OF COs, POs AND PSOs MAPPING

Course	CO's	Programme Outcomes							Programme Specific Objectives		
		1	2	3	4	5	6	7	1	2	3
Principles and Practice of Auditing	CO1	3	3	-	-	2	2	2	1	2	1
	CO2	3	3	-	1	2	2	2	1	2	1
	CO3	3	3	2	2	2	2	2	1	2	1
	CO4	3	3	2	2	2	2	2	1	2	1
	CO5	3	3	2	2	2	2	2	1	2	1
Level 3- Highly Addressed, Level 2-Moderately Addressed, Level 1-Low Addressed. Method is to relate the level of PO with the number of 2hours devoted to the COs which address the given PO. If >40% of classroom sessions addressing a particular PO, it is considered that PO is addressed at Level 3 If 25 to 40% of classroom sessions addressing a particular PO, it is considered that PO is addressed at Level 2 If 5 to 25% of classroom sessions addressing a particular PO, it is considered that PO is addressed at Level 1 If < 5% of classroom sessions addressing a particular PO, it is considered that PO is considered not-addressed.											

7. INSTRUCTIONAL STRATEGY

Teachers may adopt the following or any related strategies to accelerate the attainment of the various Course Outcomes.

1. Using Sign Language for Communication in class room since most of the students are Hearing Impaired in nature.
2. Use of Indian Sign Language and American Sign Language related to course words and General Communication.
3. Encouraging Students to attend interactive sessions, Group Discussions, Guest Lectures, Workshops, Industrial Visits, Activities, MCQ/ Quiz, Assignment, Open Book Test, and Co-curricular activities etc. to facilitate students for learning.
4. Providing the Course Materials in soft and/or Hard copy makes easy for the students to grasp the contents easily and quickly.
5. Enhancing lessons with visuals for Differently Abled Students - OH, HI, and PVI to make them self visual learners
6. Use of Audio - Visual Techniques like PPT, Videos, animation or E books, slide shows, Pictures will help the Differently Abled Students to maximum extent.
7. Using Signed English, Cued Speech and more finger spelling for Hearing Impaired Students to clarify differences between sign language and Printed English.
8. Encouraging Peer Learning among students to understand course contents effectively in class room and Laboratory.

8. SUGGESTED LEARNING RESOURCES:

Sl. No	Author	Title of Books	Publication / Year
1	TR Sharma	Auditing,	Sahitya Bhavan Publication Agra, Uttar Pradesh
2	BN Tandon	Practical Auditing	Sultan Chand & Sons Publication Daryaganj, New Delhi
3	Kamal Gupta	Practical Auditing,	Tata Mcgraw Hill, Noida, Uttar Pradesh
4	R.G Sexena	Principles and Practice of Auditing	Himalaya Publishing House Girgaon, Mumbai, Maharashtra
5	MS Ramaswamy	Principles and Practice of Auditing.	Himalaya Publishing House Girgaon, Mumbai, Maharashtra
6	Usha devi	Auditing	Vision Book House Mumbai, Maharashtra

9. COURSE ASSESSMENT AND EVALUATION CHART

Assessment Methods	Types of Assessment		Target	Assessment Methods	Max Marks	Types of Record	Course Outcomes for Assessment
DIRECT ASSESSMENT	CIE CONTINUOUS INTERNAL EVALUA-TION	IA Tests	STUDENTS	Three tests (Average of Three tests will be Computed)	30	Blue Book	All CO's
		Assignment & Student activity		MCQ/QUIZ +Assignment+ Open Book Test + Student Activity	20	Activity Book	Specified CO by the Course Coordinator
				Total CIE Marks	50		
	SEE SEMESTER END EXAMINA-TION	Semester End Exam		End of the Course	50	Answer Scripts	All CO's
				Total	100		
	INDIRECT ASSESSMENT	Student Feedback		STUDENTS	Middle of the Course	Feed Back Forms	
End of Course Survey		End of the Course					

10. COURSE ASSESSMENT SUMMARY

Sl. No.	Assessment	Duration	Max. Marks	Conversion
1	CIE Assessment – 1 (Written Test – 1) At the end of 6 Week	80 Minutes	30	Average of three written tests 30 Marks
2	CIE Assessment – 2 (Written Test – 2) At the end of 10 Week	80 Minutes	30	
3	CIE Assessment – 3 (Written Test – 3) At the end of 15 Week	80 Minutes	30	
4	CIE Assessment 4 (MCQ / Quiz) At the end of 8 Week	60 Minutes	20	Average of three 20 Marks
5	CIE Assessment 5 (Open book Test) At the end of 13 Week	60 Minutes	20	
6	CIE Assessment 6 (Student Activity / Assignment) At the beginning of 16 Week	-	20	
Total Continuous Internal Evaluation (CIE) Assessment				50
7	Semester End Examination (SEE) Assessment (Written Test)	3 Hours	100	50
Total Marks				100
<p>The first 3 CIE assessments (1, 2 & 3) will cover all the COs and the coverage of CO will be decided by the concerned Course Coordinator.</p> <p>The last 3 CIE assessments (4,5 & 6) will cover all the COs and the coverage of CO will be in line with the coverage of first 3 CIE assessments.</p>				

Note:

1. SEE (Semester End Examination) is conducted for 100 Marks theory courses for a time duration of 3 Hours.
2. Three CIE (written test), each of 30 marks for a time duration of 80 minutes shall be conducted. Also, three CIE (MCQ or Quiz/Open Book Test/Student Activity or assignment) each of 20 marks for the time duration of 60 minutes shall be conducted. Any fraction at any stage during evaluation will be rounded off to the next higher digit
3. Assessment of assignment and student activity is evaluated through appropriate rubrics by the respective course coordinator. The secured mark in each case is rounded off to the next higher digit.

11. DETAILED COURSE CONTENTS

UNIT NO. AND NAME	DETAILED COURSE CONTENT	CO	PO	CONTACT HRS.	TOTAL
1. Introduction of Auditing	1.1 Introduction of Auditing	1	1,2,5,6,7	1	15
	1.2 Meaning & Definition of Auditing	1	1,2,5,6,7	1	
	1.3 Nature of Auditing	1	1,2,5,6,7	1	
	1.4 Importance of Auditing	1	1,2,5,6,7	1	
	1.5 Objectives of Auditing	1	1,2,5,6,7	1	
	1.6 Types of Audit	1	1,2,5,6,7	1	
	1.7 Qualities of an Auditor	1	1,2,5,6,7	1	
	1.8 Audit Report	1	1,2,5,6,7	1	
	1.4 Conduct Brain Storming Session regarding the Importance of Auditing	1	1,2,5,6,7	3	
	1.5 Being an Auditor and state your role in a Company	1	1,2,5,6,7	2	
	1.6 Prepare an Audit Report of any one company	1	1,2,5,6,7	2	
2. Audit Planning and Control	2.1 Meaning of Audit planning and control	2	1,2,4,5,6,7	1	15
	2.2 Factors Affecting Audit Planning	2	1,2,4,5,6,7	1	
	2.3 Meaning of Audit Programme	2	1,2,4,5,6,7	1	
	2.4 Audit Note Book	2	1,2,4,5,6,7	1	
	2.5 Appointment of A Company Auditor	2	1,2,4,5,6,7	1	
	2.6 Qualifications of a Company Auditor	2	1,2,4,5,6,7	1	
	2.7 Rights and Duties of A Company Auditor	2	1,2,4,5,6,7	1	
	2.8 Identify the factors affecting Audit planning in a company.	2	1,2,4,5,6,7	2	
	2.9 Write the Procedures for Appoint a Company Auditor	2	1,2,4,5,6,7	3	
	2.10. List the Rights and Duties of A Company Auditor	2	1,2,4,5,6,7	3	
3. Internal Check and Internal Control	3.1 Meaning of Internal Check and Internal Control	3	1,2,4,5,6,7	2	17
	3.2 Objectives of Internal Check of Cash Transactions	3	1,2,4,5,6,7	2	
	3.3 Limitations of Internal control	3	1,2,4,5,6,7	1	
	3.4 Vouching-Meaning and importance,	3	1,2,4,5,6,7	2	
	3.5 Vouching of Cash Transactions.	3	1,2,4,5,6,7	1	
	3.6 List out the parameters of Internal Check.	3	1,2,4,5,6,7	3	
	3.7 Prepare necessary voucher of company audit.	3	1,2,4,5,6,7	3	
	3.8 Collect any company vouchers and verify whether voucher is processed through all the stages of Internal Check system properly	3	1,2,4,5,6,7	3	

4. Verification and Valuation Of Assets and Liabilities	4.1 Meaning of verification and valuation of assets and liabilities	4	1,2,4,5,6,7	2	18
	4.2 Simple Case Studies in verification and valuation of assets and liabilities.	4	1,2,4,5,6,7	3	
	4.3 Goodwill, Stock in trade, Investments, Patents,	4	1,2,4,5,6,7	2	
	4.4 Copy Rights and Trademarks, Plant And Machinery	4	1,2,4,5,6,7	2	
	4.5 Estimate Values of various assets and liabilities in a company.	4	1,2,4,5,6,7	3	
	4.6 Collect any two case studies for verification and valuation of assets and liabilities.	4	1,2,4,5,6,7	3	
	4.7 Discuss the methods of valuation of Goodwill.	4	1,2,4,5,6,7	3	
5. Audit of different types of organizations	5.1 Introduction of Audit of different types of Organizations	5	1,2,4,5,6,7	2	15
	5.2 Audit of Hotels,	5	1,2,4,5,6,7	1	
	5.3 Audit of Educational Institutions	5	1,2,4,5,6,7	1	
	5.4 Audit of Trust	5	1,2,4,5,6,7	1	
	5.5 Audit of Co-Operative Societies	5	1,2,4,5,6,7	1	
	5.6 Discuss the different type of Audit in any Organizations.	5	1,2,4,5,6,7	3	
	5.7 Collect the Hotels Audit report.	5	1,2,4,5,6,7	3	
	5.8 Collect the Educational Institutions Audit report	5	1,2,4,5,6,7	3	
Total					80

12. RUBRICS FOR ACTIVITY

Dimension	RUBRICS FOR ASSESSING STUDENT ACTIVITIES SCALE					Marks
Marks	1. Unsatisfactory 4	2. Developing 8	3. Satisfactory 12	4. Good 16	5. Excellent 20	
1.Introduction/ Understanding	Contents Disorganized not able to understand the Importance of the topic	Somewhat organized Contents but not able to understand the importance of topic	Contents organized and Understandable Knowledge of the importance of the topic	Organized and Understand the importance of the topic	A well Organized and easy to understand the importance of the topic	
2. Focus on the Topic/ Contents	Poor attempt is made to collect information in the context that shows poor understanding	Fewer attempts are made to collect information in the context that shows no understanding	Partially attempt is made to collect information in the context that shows little Understanding	Attempt is made to collect information in the context that Shows understanding	Succeeds in collecting information that shows understanding	
3.Applications	Presentation is not clear	Meet task but lacks clarity and Consistency	Meet task but lacks some clarity and Consistency	Meet task clarity and Consistency	Presentation is very clear	
Average Marks of 3 Dimensions= /3						
Maximum 20 Marks						

13. SUGGESTED LIST OF STUDENTS ACTIVITIES FOR CIE

1. Collect the information about types of audit conducted in any one Organization
2. Visit an audit firm write about the procedure followed by them in auditing the books of accounts of a firm.
3. Draft an investigation report on behalf of a Public Limited Company
4. Record the verification procedure with respect to any one fixed asset.
5. Develop E-content for qualified report and clean report of an MNC
6. List the renowned international audit firms

Note: Any other related activities can be suggested to the students by the teacher.

14. MODEL QUESTION PAPER FOR SEE**IC : 210**
Code:2551**FIFTH SEMESTER DIPLOMA EXAMINATIONS**
PRINCIPLES AND PRACTICE OF AUDITING

Time: 3 Hours

Max. Marks: 100

Instructions:

- i) Answer all the sections considering Internal Choices.
 ii) Multiple Choice questions are Compulsory in all Sections

Qn. No.	Questions	Marks	CLs	COs
Section -I				
1	Choose the correct answer and Complete the Sentence: a) b) c) d)	4x1=4	L1	CO1
2	a) b)	6 10	L2	
OR				
3	a) b)	8 8	L2	
4	Choose the correct answer and Complete the Sentence: a) b) c) d)	4x1=4	L1	
5	a) b)	8 8	L2	CO2
OR				
6	a) b)	6 10	L2	

7	Choose the correct answer and Complete the Sentence: a) b) c) d)	4x1=4	L1	CO3
8	a) b)	8 8	L2	
OR				
9	a) b)	6 10	L3	
10	Choose the correct answer and Complete the Sentence: a) b) c) d)	4x1=4	L1	CO4
11	a) b)	6 10	L2 L3	
OR				
12	a) b)	8 8	L2 L3	
13	Choose the correct answer and Complete the Sentence: a) b) c) d)	4x1=4	L1	CO5
14	a) b)	6 10	L2 L3	
OR				
15	a) b)	6 10	L2 L3	

GOVERNMENT OF KARNATAKA
DEPARTMENT OF COLLEGIATE AND TECHNICAL EDUCATION
JSS POLYTECHNIC FOR THE DIFFERENTLY ABLED (AUTONOMOUS)
Programme: DIPLOMA IN COMMERCIAL PRACTICE

Course Code	2552	Semester	V
Course Title	English Shorthand- V (Speed 120WPM)	Course Group	Core
No. of Credits	4	Type of Course	Lecture
Course Category	Theory	Total Contact Hours	80 Hrs per Semester
			5 Hours per week
Prerequisites	English Knowledge	Teaching Scheme	L:T:P ::2:1:2
CIE Marks	50	SEE Marks	50

1. COURSE OUT COMES

At the end of the course, student will be able to

1	Will be able to attain dictation at the rate of 100 WPM in Pitman style of Shorthand and transcribe the dictation taken into English.
2	Will be able to attain dictation at the rate of 110 WPM in Pitman style of Shorthand and transcribe the dictation taken into English
3	Will be able to attain dictation at the rate of 120 WPM in Pitman style of Shorthand and transcribe the dictation taken into English.

2. DETAILED COURSE CONTENTS

UNIT NO AND NAME	DETAILED COURSE CONTENT	CO	PO	Contact Hours
1	Dictation at the rate of 90 WPM, reading and transcription	1	1 3 5 6 7	1
	Dictation at the rate of 90 WPM, reading and transcription			1
	Dictation at the rate of 90 WPM, reading and transcription			1
	Dictation at the rate of 90 WPM, reading and transcription			1
	Dictation at the rate of 94 WPM, reading and transcription			1
	Dictation at the rate of 94 WPM, reading and transcription			1
	Dictation at the rate of 94 WPM, reading and transcription			1
	Dictation at the rate of 94 WPM, reading and transcription			1
	Dictation at the rate of 94 WPM, reading and transcription			1
	Dictation at the rate of 94 WPM, reading and transcription			1
	Dictation at the rate of 100 WPM, reading and transcription			1
	Dictation at the rate of 100 WPM, reading and transcription			1
	Dictation at the rate of 100 WPM, reading and transcription			1
	Dictation at the rate of 100 WPM, reading and transcription			1
	Dictation at the rate of 100 WPM, reading and transcription			1
	Dictation at the rate of 100 WPM, reading and transcription			1
	Dictation at the rate of 100 WPM, reading and transcription			1
	Dictation at the rate of 100 WPM, reading and transcription			1
	Dictation at the rate of 100 WPM, reading and transcription			1
	Dictation at the rate of 100 WPM, reading and transcription			1

3.SUGGESTED SPECIFICATION TABLE WITH HOURS & MARKS

UNIT NO.	UNIT TITLE	TEACHING HOURS	DISTRIBUTION(THEORY)			
			R LEVEL	U LEVEL	A LEVEL	TOTAL
1	Dictation at the rate of 100 WPM	20	05	05	20	30
2	Dictation at the rate of 110 WPM	20	05	05	20	30
3	Dictation at the rate of 120 WPM	40	05	05	30	40
	Total	80	15	15	70	100

Legends: R = Remember; U = Understand; A = Apply and above levels (Bloom's revised taxonomy)

4.MAPPING OF CO WITH PO

CO	Course Outcome	PO Mapped	UNIT Linked	CL R/U/A	Theory in Hrs	TOTAL
1	Will be able to attain dictation at the rate of 100WPM in Pitman style of Shorthand and transcribe the dictation taken into English.	1,3,5,6,7	1	5/5/20	20	30
2	Will be able to attain dictation at the rate of 110 WPM in Pitman style of Shorthand and transcribe the dictation taken into English	1,3,5,6,7	2	5/5/20	20	30
3	Will be able to attain dictation at the rate of 120 WPM in Pitman style of Shorthand and transcribe the dictation taken into English.	1,3,5,6,7	3	5/5/30	40	40
Total					80	100

Levels of Mapping PO's with CO's

Course	CO's	Programme Outcomes (PO's)						
		1	2	3	4	5	6	7
English Shorthand - V (Speed 120 WPM)								
	CO1	3	0	2	0	3	2	3
	CO2	3	0	3	0	3	2	3
	CO3	3	0	2	0	2	2	3

Level 3- Highly Mapped, Level 2- Moderately Mapped, Level 1-Low Mapped, Level 0- Notmapped

Method is to relate the level of PO with the number of hours devoted to the CO's which maps the given PO.

If $\geq 50\%$ of classroom session related to the CO are addressing a particular PO, it is considered that PO is mapped at Level 3

If 30 to 50% of classroom sessions related to the CO are addressing a particular PO, it is considered that PO is mapped at Level 2

If 5 to 30% of classroom sessions related to the CO are addressing a particular PO, it is considered that PO is mapped at Level 1

If $<5\%$ of classroom sessions related to the CO are addressing a particular PO, it is considered not mapped i.e., Level 0.

5. INSTRUCTIONAL STRATEGY

These are sample Strategies, which teacher can use to accelerate the attainment of the various course outcomes

1. Explicit instruction will be provided in intervention classes or by using different differentiation strategies in the main classroom.
2. Lecturer method (L) does not mean only traditional lecture method, but different type of teaching method and media that are employed to develop the outcomes.
3. Observing the way their more proficient peers use prior knowledge to solve current challenges and persevere in problem solving will help struggling students to improve their approach to engaging with rich contextual problems.
4. Ten minutes a day in homeroom, at the end of class, or as a station in a series of math activities will help students build speed and confidence.
5. Topics will be introduced in a multiple representation.
6. The teacher is able to show different ways to solve the same problem and encourage the students to come up with their own creative ways to solve them.
7. In a perfect world, teacher would always be able to demonstrate how every concept can be applied to the real world - and when that's possible, it helps improve the students' understanding. When a concept cannot be applied in that manner, we can still share how it might be applied within mathematics.

6. SUGGESTED LEARNING RESOURCES:

Sl. No.	Author	Title of Books	Publication / Year
01	Wheelers/Pearson	Pitman Shorthand Dictation Passages	
02	Nagaraja Murthy Y.S.	Speed Builder Series	
03	National Shorthand School	Revisionary Exercises	

7. COURSE ASSESSMENT AND EVALUATION CHART

Sl. No.	Assessment	Duration	Max. Marks	Conversion
1	CIE Assessment – 1 (Written Test – 1) At the end of 6 Week	80 Minutes	30	Average of three written tests 30 Marks
2	CIE Assessment – 2 (Written Test – 2) At the end of 10 Week	80 Minutes	30	
3	CIE Assessment – 3 (Written Test – 3) At the end of 15 Week	80 Minutes	30	
4	CIE Assessment 4 (MCQ / Quiz) At the end of 8 Week	60 Minutes	20	Average of three 20 Marks
5	CIE Assessment 5 (Open book Test) At the end of 13 Week	60 Minutes	20	
6	CIE Assessment 6 (Student Activity / Assignment) At the beginning of 16 Week	-	20	
Total Continuous Internal Evaluation (CIE) Assessment				50
7	Semester End Examination (SEE) Assessment (Written Test)	3 Hours	100	50
Total Marks				100
The first 3 CIE assessments (1, 2 & 3) will cover all the COs and the coverage of CO will be decided by the concerned Course Coordinator. The last 3 CIE assessments (4,5 & 6) will cover all the COs and the coverage of CO will be in line with the coverage of first 3 CIE assessments.				

Note:

- SEE (Semester End Examination) is conducted for 100 Marks theory courses for a time duration of 2Hours.
- Three CIE (written test), each of 30 marks for a time duration of 45 minutes shall be conducted.
- Also, three CIE (MCQ or Quiz/Open book test/student activity or assignment) each of 20 marks for the time duration of 60 minutes shall be conducted.
- Any fraction at any stage during evaluation will be rounded off to the next higher digit
- Assessment of assignment and student activity is evaluated through appropriate rubrics by therespective course coordinator.
- The secured mark in each case is rounded off to the next higher digit.

RUBRICS FOR ACTIVITY

RUBRICS FOR ACTIVITY (Example only)						
Dimension	Poor	Below average	Average	Good	Exemplary	Student Score
	4	8	12	16	20	
Writing principlesof shorthand	Has not written relevant Principles of shorthand	Has written only few relevant Principles of shorthand	Has written some relevant Principles of shorthand	Has written many Principles of shorthand	Has written all principles of shorthand	12
Writing Shorthand outlines	Has not written correct outlines	Has written only few correct outlines	Has written some correct outlines	Has written more correct outlines	Has written all correct outlines	16
Writing shorthand outlines and phrases	Poor in Shorthand outlines and phrases	Less effective shorthand outlines and phrases	Partially effective in shorthand outlines and phrases	More effective in shorthand outlines and phrases	Excellent in shorthand outlines and phrases	16
						44/3=14.66 =15/20

Model Question Paper I A Test (CIE)

Programme: Commercial Practice			Semester: V		
Course : English Shorthand- V (Speed 120 WPM)			Max Marks : 30		
Course Code : 2552			Duration : 80 minutes		
Name of the Course Co-ordinator:			Test : I		
Note: Dictation at the rate of 100 WPM					
Qn.No	Question	CL	CO	PO	Marks
1	General Passage- for three hundred words	R/U/A	1	1,3,5,6,7	30

Model Question Paper I A Test (CIE)

Programme: Commercial Practice Course: English Shorthand- V (Speed 120 WPM) Course Code: 2552 Name of the Course Co-ordinator:			Semester: V Max Marks :30 Duration : 80 minutes Test : II		
Note: Dictation at the rate of 110 WPM					
Qn. No.	Question	CL	CO	PO	Marks
1	Business Letter - for three hundred and thirty words	R/U/A	2	1,3,5,6,7	30

Model Question Paper I A Test (CIE)

Programme: Commercial Practice			Semester: V		
Course: English Shorthand-V (Speed 120 WPM)			Max Marks : 30		
Course Code : 2552			Duration : 80 minutes		
Name of the Course Co-ordinator:			Test : III		
Note: Dictation at the rate of 120 WPM					
Qn.No	Question	CL	CO	PO	Marks
1	Business or Official Letter – for 360 words	R/U/A	3	1,3,5,6,7	30

Note for selection of MCQ/Quiz:

Select any ten outlines from phrases and remaining ten outlines from intersection, business, legal, banking, insurance etc.

Test IV MCQ/QUIZ

Test IV MCQ/QUIZ	SEMESTER	COURSE & CODE	MAX. MARKS:20
Date and Time	V	English Shorthand-V (Speed 120WPM) Course Code: 2552	Duration: 60 Minutes
Name of the Co-ordinator		Units Kept for Test : ALL	

Note: This part is compulsory. It should be attempted on the question Paper and returned to the supervisory staff after the prescribed time. Cutting, overwriting is not allowed. Use of lead pencil is allowed only for shorthand outlines.

All Question carries equal marks

1x20=20

1. Tick the correct outlines for the phrase 'We Have Great Pleasure'
a) _____ b) _____ c) _____
2. Select the correct outlines for the phrase 'I have received'
a) _____ b) _____ c) _____
3. Tick the correct outlines for the phrase 'Terms and Conditions'
a) _____ b) _____ c) _____
4. Select the correct outlines for the phrase 'In connection with the'
a) _____ b) _____ c) _____
5. Tick the correct outlines for the phrase 'I have concluded'
a) _____ b) _____ c) _____
6. Select the correct outlines for the phrase 'We are satisfied'
a) _____ b) _____ c) _____
7. Tick the correct outlines for the phrase 'rate of interest'
a) _____ b) _____ c) _____
8. Select the correct outlines for the phrase 'in your letter'
a) _____ b) _____ c) _____
9. Tick the correct outlines for the phrase 'as early as possible'
a) _____ b) _____ c) _____
10. Select the correct outlines for the phrase 'during the year under review'
a) _____ b) _____ c) _____
11. Tick the correct outlines for the intersection 'Central Bank'
a) _____ b) _____ c) _____
12. Select the correct outlines for the intersection 'Railway Authority'
a) _____ b) _____ c) _____
13. Select the correct outlines for the intersection 'National Society'
a) _____ b) _____ c) _____
14. Tick the correct outlines for the intersection 'Best Attention'
a) _____ b) _____ c) _____
15. Select the correct outlines for the intersection 'in your company'
a) _____ b) _____ c) _____
16. Tick the correct outlines for the word 'Modern'
a) _____ b) _____ c) _____
17. Select the correct outlines for the word 'Self-defence'
a) _____ b) _____ c) _____
18. Tick the correct outlines for the contraction 'Peculiar'
a) _____ b) _____ c) _____
19. Select the correct outlines for the contraction 'Performance'
a) _____ b) _____ c) _____
20. Tick the correct outlines for the word 'Affidavit'
a) _____ b) _____ c) _____

Open Book Test:

Collect two articles from the English News Papers or Magazines, each containing 150 to 200 words, paste it on the white sheet and write correct outlines for it.

Assignment/Students Activity:

Give any four 10 minutes passages and ask the students to write outlines for the given passages. Each carries 5 marks

**Model Question Paper Semester End Examination
ENGLISH SHORTHAND-V (SPEED 120 WPM)****Code: 2552**

Time:

Dictation: 10 Minutes

Transcription: 2 Hours

Max Marks: 100

(1) Dictate the following Passages at the rate of 120 Words per Minute as per Markings.**(2) Instruct the Candidates to take down DICTATION in Pitman Style of Phonography and transcribe the same into Longhand.**

Addressing the Chamber of Commerce, the Honorable Minister said:

It gives me very great pleasure to be present here this evening and to address the representatives of Trade and Commerce / gathered here. As you are aware, I have taken charge as Minister only a few days ago. I am, therefore, somewhat nervous to speak on this occasion with any amount // of knowledge or authority. However, I venture to place before you my own views on the various problems you face, so far as I have been able to understand and /// appreciate them.

As I said, Gentlemen, I stand before you as a layman. You are all men who have devoted your life-time to the development of Trade and Commerce //1// in this country. You are all experts. I would, therefore, request you all to show me some consideration and sympathy when you listen to me.

Our country has now attained / freedom after a long period of foreign rule. As far as I can remember, there were not many Industries which we could think of during foreign rule. It is not // as if our people were not interested in Industries, but conditions were different. They were not favorable. Those who had a liking for business had to engage themselves only in /// Trade.

Today, the conditions are very different. We are in a free nation. But freedom does not mean we can be happy with political freedom alone. Our people are very //2// poor and they have to be assured a reasonable standard of life. They can be happy only if we start Industries and provide them with jobs and more jobs. It / is here that men like you must take the lead. Unless you do this, there is no hope for the future. I trust that you will not fail to provide the // necessary lead in this regard.

Generally, on occasions like this, when Ministers are invited to speak, it is not for the purpose of merely honoring them. Ministers are expected to /// deal with the matters raised during the meeting and to give some kind of a promise on behalf of the Government as to how they would help. I do not //3// mean to say that this is a wrong approach. I gladly welcome this way of achieving things, especially when our country is yet to start on its march towards progress. /

The President of the Chamber, in his address of welcome, referred to the need for State help, almost from the starting point, namely, production, up to marketing. Although the Government // believes in free trade, I can understand your anxiety in this connection. On behalf of the Government, I give you the assurance here and now. The Government will do all /// in its power to help you not only to start Industries but also in seeing that the goods produced by you do not face competition from imported goods. //4//

Dear Sir,

As you are aware, we are presently engaged in manufacturing motor parts on a large scale, to meet the needs of the whole country. We have obtained a / letter of intent from the Government and we want to install the factory within a short time. We produce components of all types of motor parts, suitable for both petrol //and diesel run vehicles, including the smaller types of vehicles, such as motor cycles and scooters. Our products have already been demonstrated to many firms and they have expressed their /// fullest satisfaction on the use of these parts. The recent development in Automobile Industry is a source of great encouragement to the Foundry Industry. Other manufacturers are also exploring possibilities //5// of expansion.

It is expected that the operations of this unit will rise to full capacity with the trained men taking to regular operations. An expenditure of six crores was / incurred on the Modernization and Expansion Schemes. In the area of technological development also, our firm has the advantage of being a pioneer. It will continue to be in the // forefront by improving technology to keep pace with trends in the international field. With these encouraging trends, our Company hopes to further expand its capacity, apart from the programme of /// modernization already in hand.

We, however, regret it has not been possible for us to extend the invitation to your firm when the demonstration was held. We now invite you //6// to visit our factory with your engineers, see the parts manufactured by us and extend your valuable suggestions. It is a well-known fact that our Company has been carrying / on business for over a century and has been exporting its products to various foreign countries.

As for the price structure of our goods, we would assure you that they // will be highly competitive with the products of other concerns. We have been making all efforts to bring down the prices further, but with the present power cut and /// the Labour Act, the present prices are the lowest that we can offer to you. However, we assure you that we will try to bring down the same.

Yours faithfully,

Sir,

Of late, there have been quite a few cases where government servants on their own, as a matter of individual preference, availed medical treatment in private hospitals or clinics / and subsequently claim reimbursement of medical expenses by Government, in spite of the fact that such facilities were in Government Hospitals. These claims had to be turned down because treatment // under the medical attendance rules means the use of all medical, X-ray and surgical facilities available in Government Hospitals. This reimbursement of medical expenses incurred in respect /// of treatment received in private or non-government hospitals and fees paid to the Private Practitioners or Medical Officers in charge of non-government hospitals is not permissible under the //8// rules.

An impression seems to have gained ground that Government will, in their discretion, sanction bills of medical expenditure in relaxation of all rules and regulations contained in the All-India / Service (Conditions of Service – Residual Matters) Rules. This is incorrect.

Special powers of Government to sanction expenditure outside the rules have to be used only in exceptional cases and // there also certain prescribed criteria of hardship which must be satisfied before expenditure not covered by the rules may be sanctioned. The same principle would apply to government servants covered /// by the Karnataka Government Servants (Medical Attendance) Rules.

By and large, it will be safer to assume that as a working rule, Government will not consider request for reimbursement of //9// medical charges paid for treatment in private hospitals in case where the required medical facilities are normally availed in Government Hospitals.

In case any of the employees working in your / Department prefers a claim for medical reimbursement for treatment obtained at a Private Hospital, you may advise the concerned staff on the above lines. Only in extreme cases of hardship, // after ensuring that the claim is justified, you may forward the claim to us for special consideration. No payment may be made to the employee against such claims till the /// sanction is communicated by the Government.

The receipt of this letter may kindly be acknowledged immediately, confirming that the instructions will be strictly followed.

Yours faithfully,

Secretary to Government.

SCHEME OF VALUATION

1. Maximum Marks Allotted for the whole passage of English Shorthand Speed (120 WPM) 10 Minutes is 100 Marks. 40 Marks for 4 minutes General Passage, 30 Marks for 3 Minutes Business Letter and 30 Marks for 3 Minutes Business or Official Letter.
2. The total number of mistakes of the whole passage (general passage and letter passages) is to be taken into consideration and half mark for each mistake is to be deducted out of the allotted marks.
3. The following should be considered as mistakes:
 - (a) Omission of words,
 - (b) Mis-spelt words,
 - (c) Failure to mark full stop.
4. Commission of words, failure to mark other punctuations except full stop and failure to separate the paragraphs should not be considered as mistakes.
5. While setting the question paper set the questions based on current issues.
6. If any candidate/s takes Shorthand dictation in longhand during examination, the Invigilators or any other concerned are not allowed to raise any objection, because this will be taken into consideration by the valuers / Reviewers at the time of valuation.
7. The Observer who sits at the time of Dictation in Examination may preferably one who knows the subject.

NOTE: According to the new Syllabus of Department of Technical Education, the Syllabus for the Subjects – Kannada Typewriting, English Typewriting, Kannada Shorthand and English Shorthand which comes under Diploma in Commercial Practice are equivalent to the Syllabus of Commerce Examinations of the Karnataka Secondary Education Examination Board (for the above said Subjects) as per the following details:

Sl. No.	SEMESTER	PASS IN DIPLOMA EXAMINATION	EQUIVALENT TO COMMERCE EXAMINATIONS OF KARNATAKA SECONDARY EDUCATION EXAMINATION BOARD
01	V	English Shorthand-V (Speed 120 WPM)	SENIOR GRADE

GOVERNMENT OF KARNATAKA
DEPARTMENT OF COLLEGIATE AND TECHNICAL EDUCATION
JSS POLYTECHNIC FOR THE DIFFERENTLY ABLED (AUTONOMOUS)

Programme: DIPLOMA IN COMMERCIAL PRACTICE

Course Code	2553	Semester	V
Course Title	INDIAN FINANCIAL SYSTEM	Course Group	Core
No. of Credits	4	Type of Course	Lecture
Course Category	Core	Total Contact Hours	5 Hrs. / Week 80 Hrs. / Semester
Prerequisites	English Knowledge	Teaching Scheme	[L : T : P] = 2 : 1 : 2
CIE Marks	50	SEE Marks	50

1. COURSE SKILL SET

At the end of the course the students will be able to acquire the following skills

1. Familiarize the structure, organization and working of Indian financial system.
2. Know the importance and functions of money & Capital market in India
3. Understand the functions of Banking and Non Banking financial institutions in India.
4. Understand the functions of RBI in Indian Financial system.
5. Understand the Various financial services in India.

2. COURSE OUTCOMES:

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

	Course Outcome
CO1	Acquire the Basic knowledge of Indian financial system
CO2	Obtain the basic skills & Role of Money & Capital market.
CO3	Acquire the knowledge of various financial institutions.
CO4	Procure and Apply the rules and regulations of RBI to meet the needs of financial institutions in India
CO5	Acquire and Analyse the Financial Services to meet the Present scenario in business.

3. COURSE CONTENT OUTLINE WITH TEACHING HOURS AND MARK FOR SEE

Unit No	Unit Title	Teaching Hour	Distribution levels (Marks)			Total
			R/ U /A			
			No of question of 1 Mark	No of question of 6 Marks	No of question of 10 Marks	
1	Financial System	15	4	2	2	36
2	Money Market and Capital Market	20	4	2	2	36
3	Financial Institutions	15	4	2	2	36
4	Regulatory Institutions	12	4	2	2	36
5	Financial Services	18	4	2	2	36
Total		80	20	60	100	180
(R = Remember, U = Understand, A = Apply and above levels (Bloom’s Revised Taxonomy))						

4. DETAILS OF COURSE CONTENT

The following topics / subtopics is to be taught and accessed in order to develop Unit Skill Sets for achieving CO to attain identified skill sets:

UNIT NO. AND NAME	OBJECTIVES	THEORY TOPICS / SUBTOPICS	PRACTICAL TOPICS / SUBTOPICS	HOURS L-T-P
UNIT – 1 Financial System	Understand the basic concepts of Financial System	1.1 Introduction of Financial System 1.2 Meaning & Definition of Financial System 1.3 Functions of Financial System 1.4 Importance of Financial System 1.5 Structure of Financial System 1.6 Financial Institutions 1.7 Financial Markets 1.8 Financial Instruments 1.9 Financial Service (only Introduction).	1.1 Conduct Brain Storming Session regarding the Importance and Structure of Financial System 1.2 Being the Investor in Financial Market conduct serve about the Structure of Financial System 1.3 Role of Financial System in Economic development	6-3-6=15
UNIT – 2 Money Market & Capital Market	Understand the knowledge of Process of Money Market & Capital Market	2.1 Meaning of Money market 2.2 Functions of Money market 2.3 Structure of Money market- Call money market- Commercial Bill market- Treasury bill Market- Certificate of Deposits market- Commercial paper market- Commercial Bills, Treasury Bills, Certificate of Deposits, Commercial Papers 2.4 Meaning- of Capital Market 2.5 Functions of Capital market 2.6 Difference between money market and Capital market	2.1 Draft a Financial Instruments like Certificate of Deposit, Treasury Bills and Call money 2.2 Identify the Difference between money market and Capital market 2.3 Collect the Net Present Value of Top Ten Companies (Shares)	11-3-6=20

UNIT-3 FINANCIAL INSTITUTIONS	Understand the objectives of Financial Institutions	3.1 Meaning of Financial Institutions 3.2 Role of Financial Institutions 3.3 Classification of-Banking financial Institutions and Non Banking financial Institutions 3.4 Commercial Bank, IFCI,IDBI,ICICI,SFC in brief.	3.1 Chalk out the Financial Institutions structure of Indian Financial System. 3.2 Visit a nearby Commercial Bank and discuss about their Functioning. 3.3 Collect the Financial Status of Non Banking financial Institutions	6-3-6=15
UNIT-4 REGULATORY INSTITUTIONS	Understand the Regulatory Institutions	4.1 Introduction of RBI 4.2 Objectives of RBI 4.3 Functions of RBI 4.4 Role of RBI in credit control.	4.1 Write the Structure of RBI 4.2 Identify the Role of RBI in credit control	6-2-4=12
UNIT-5 FINANCIAL SERVICES	Understand the Financial Services	5.1-Meaning of Financial Services 5.2- Features of Financial Services 5.3-Types of Financial Services 5.4-Introduction to factoring, leasing, venture capital, Consumer finance. Housing & vehicle finance.	5.1 Explain role of Financial Services for the Economic Growth and Development of the Country 5.2 Identify the various Types of Financial Services. In Indian Financial System 5.3 Write the Steps of NEFT (National Electronic Fund Transfer)	9-3-6=18

5. MAPPING OF COs WITH POs

CO	Course Outcome	PO Mapped	Unit Linked	CL R/U/A	Theory in Hrs.	Total Marks
1	Financial System	1,2,5,6,7	1	R/U/A	15	36
2	Money Market and Capital Market	1,2,3,4,5,6,7	2	R/U/A	20	36
3	Financial Institutions	1,2,3,4,5,6,7	3	R/U/A	15	36
4	Regulatory Institutions	1,2,3,4,5,6,7	4	R/U/A	12	36
5	Financial Services	1,2,3,4,5,6,7	5	R/U/A	18	36
Total					80	180

6. LEVELS OF COs, POs AND PSOs MAPPING

Course	CO's	Programme Outcomes							Programme Specific Objectives		
		1	2	3	4	5	6	7	1	2	3
Indian Financial System	CO1	3	3	-	-	2	-	2	1	2	1
	CO2	3	3	1	1	1	1	2	1	2	1
	CO3	3	3	1	2	1	1	2	1	2	1
	CO4	3	3	2	1	2	1	2	1	2	1
	CO5	3	3	1	2	1	1	2	1	2	1
Level 3- Highly Addressed, Level 2-Moderately Addressed, Level 1-Low Addressed. Method is to relate the level of PO with the number of 2hours devoted to the COs which address the given PO. If >40% of classroom sessions addressing a particular PO, it is considered that PO is addressed at Level 3 If 25 to 40% of classroom sessions addressing a particular PO, it is considered that PO is addressed at Level 2 If 5 to 25% of classroom sessions addressing a particular PO, it is considered that PO is addressed at Level 1 If < 5% of classroom sessions addressing a particular PO, it is considered that PO is considered not-addressed.											

7. INSTRUCTIONAL STRATEGY

Teachers may adopt the following or any related strategies to accelerate the attainment of the various Course Outcomes.

1. Using Sign Language for Communication in class room since most of the students are Hearing Impaired in nature.
2. Use of Indian Sign Language and American Sign Language related to course words and General Communication.
3. Encouraging Students to attend interactive sessions, Group Discussions, Guest Lectures, Workshops, Industrial Visits, Activities, MCQ/ Quiz, Assignment, Open Book Test, and Co curricular activities etc. to facilitate students for learning.
4. Providing the Course Materials in soft and/or Hard copy makes easy for the students to grasp the contents easily and quickly.
5. Enhancing lessons with visuals for Differently Abled Students - OH, HI, and PVI to make them self visual learners
6. Use of Audio - Visual Techniques like PPT, Videos, animation or E books, slide shows, pictures will help the Differently Abled Students to maximum extent.
7. Using Signed English, Cued Speech and more finger spelling for Hearing Impaired Students to clarify differences between sign language and Printed English.
8. Encouraging Peer Learning among students to understand course contents effectively in class room and Laboratory.

8. SUGGESTED LEARNING RESOURCES:

Sl. No	Author	Title of Books	Publication / Year
1	Gordon E. & Natarajan K	Financial Markets & Services	Himalaya Publishing House.
2	Machiraju.R.H	Indian Financial System	Vikas Publishing House.
3	Khan M.Y	Indian Financial System	Tata Mcgraw Hill
4	Bhole L.M	Financial Institutions and Markets	Tata Mcgraw Hill -
5	Desai, Vasantha	The Indian Financial System	Himalaya Publishing House

9. COURSE ASSESSMENT AND EVALUATION CHART

Assessment Methods	Types of Assessment		Target	Assessment Methods	Max Marks	Types of Record	Course Outcomes for Assessment
DIRECT ASSESSMENT	CIE CONTINUOUS INTERNAL EVALUA-TION	IA Tests	STUDENTS	Three tests (Average of Three tests will be Computed)	30	Blue Book	All Co's
		Assignment & Student activity		MCQ/Quiz + Assignment + Open Book Test + Student Activity	20	Activity Book	Specified CO by the Course Coordinator
				Total CIE Marks	50		
	SEE SEMESTER END EXAMINA-TION	Semester End Exam		End of the Course	50	Answer Scripts	All Co's
				Total	100		
	INDIRECT ASSESSMENT	Student Feedback		STUDENTS	Middle of the Course	Feed Back Forms	
End of Course Survey		End of the Course					

10. COURSE ASSESSMENT SUMMARY

Sl. No.	Assessment	Duration	Max. Marks	Conversion
1	CIE Assessment – 1 (Written Test – 1) At the end of 6 Week	80 Minutes	30	Average of three written tests 30 Marks
2	CIE Assessment – 2 (Written Test – 2) At the end of 10 Week	80 Minutes	30	
3	CIE Assessment – 3 (Written Test – 3) At the end of 15 Week	80 Minutes	30	
4	CIE Assessment 4 (MCQ / Quiz) At the end of 8 Week	60 Minutes	20	Average of three 20 Marks
5	CIE Assessment 5 (Open book Test) At the end of 13 Week	60 Minutes	20	
6	CIE Assessment 6 (Student Activity / Assignment) At the beginning of 16 Week	-	20	
Total Continuous Internal Evaluation (CIE) Assessment				50
7	Semester End Examination (SEE) Assessment (Written Test)	3 Hours	100	50
Total Marks				100
<p>The first 3 CIE assessments (1, 2 & 3) will cover all the COs and the coverage of CO will be decided by the concerned Course Coordinator.</p> <p>The last 3 CIE assessments (4,5 & 6) will cover all the COs and the coverage of CO will be in line with the coverage of first 3 CIE assessments.</p>				

Note:

- SEE (Semester End Examination) is conducted for 100 Marks theory courses for a time duration of 3 Hours.
- Three CIE (written test), each of 30 marks for a time duration of 80 minutes shall be conducted. Also, three CIE (MCQ or Quiz/Open book test/student activity or assignment) each of 20 marks for the time duration of 60 minutes shall be conducted. Any fraction at any stage during evaluation will be rounded off to the next higher digit.
- Assessment of assignment and student activity is evaluated through appropriate rubrics by the Respective course coordinator. The secured mark in each case is rounded off to the next higher digit.

11. DETAILED COURSE CONTENTS

UNIT NO. AND NAME	DETAILED COURSE CONTENT	CO	PO	CONTACT HRS.	TOTAL
1. Financial System	1.1 Introduction of Financial System	1	1,2,5,7	1	15
	1.2 Meaning & Definition of Financial System	1	1,2,5,7	1	
	1.3 Functions of Financial System	1	1,2,5,7	1	
	1.4 Importance of Financial System	1	1,2,5,7	1	
	1.5 Structure of Financial System	1	1,2,5,7	1	
	1.6 Financial Institutions	1	1,2,5,7	1	
	1.7 Financial Markets	1	1,2,5,7	1	
	1.8 Financial Instruments	1	1,2,5,7	1	
	1.9 Financial Service	1	1,2,5,7	1	
	1.10 Conduct Brain Storming Session regarding the Importance and Structure of Financial System	1	1,2,3,4,5,6,7	2	
	1.11 Being the Investor in Financial Market conduct serve about the Structure of Financial System	1	1,2,3,4,5,6,7	2	
	1.12 Role of Financial System in Economic development	1	1,2,3,4,5,6,7	2	
2. Money Market and Capital Market	2.1 Meaning of Money market	2	1,2,5,7	1	20
	2.2 Functions of Money market	2	1,2,5,7	1	
	2.3 Structure of Money market-Call money market-Commercial Bill market-Treasury bill Market-Certificate of Deposits market-Commercial paper market- Commercial Bills, Treasury Bills, Certificate of Deposits, Commercial Papers	2	1,2,3,4,5,6,7	4	
	2.4 Meaning- of Capital Market	2	1,2,5,7	1	
	2.5 Functions of Capital market	2	1,2,5,7	2	
	2.6 Difference between money market and Capital market	2	1,2,3,5,7	2	
	2.7 Draft a Financial Instruments like Certificate of Deposit, Treasury Bills and Call money	2	1,2,3,4,5,6,7	3	
	2.8 Identify the Difference between money market and Capital market	2	1,2,3,4,5,6,7	3	
	2.9 Collect the Net Present Value of Top Ten Companies (Shares)	2	1,2,3,4,5,6,7	3	

3. Financial Institutions	3.1 Meaning of Financial Institutions	3	1,2,7	1	15
	3.2 Role of Financial Institutions	3	1,2,7	2	
	3.3 Classification of-Banking financial Institutions and Non Banking financial Institutions	3	1,2,3,4,5,6,7	2	
	3.4 Commercial Bank, IFCI, IDBI, ICICI, SFC in brief.	3	1,2,3,4,5,6,7	2	
	3.5 Chalk out the Financial Institutions structure of Indian Financial System.	3	1,2,3,4,5,6,7	2	
	3.6 Visit a nearby Commercial Bank and discuss about their Functioning.	3	1,2,3,4,5,6,7	2	
	3.7 Collect the Financial Status of Non Banking financial Institutions	3	1,2,3,4,5,6,7	2	
	3.8 Chalk out the Financial Institutions structure of Indian Financial System.	3	1,2,3,4,5,6,7	2	
4. Regulatory Institutions	4.1 Introduction of RBI	4	1,2,7	2	12
	4.2 Objectives of RBI	4	1,2,7	2	
	4.3 Functions of RBI	4	1,2,7	2	
	4.4 Role of RBI in credit control.	4	1,2,3,4,5,6,7	3	
	4.5 Write the Structure of RBI	4	1,2,3,4,5,6,7	3	
5. Financial Services	5.1 Meaning of Financial Services	5	1,2,7	2	18
	5.2 Features of Financial Services	5	1,2,3,7	2	
	5.3 Types of Financial Services	5	1,2,3,5,7	2	
	5.4 Introduction to factoring, leasing, venture capital, Consumer finance. Housing & vehicle finance	5	1,2,3,5,7	3	
	5.5 Explain role of Financial Services for the Economic Growth and Development of the Country	5	1,2,3,4,5,6,7	3	
	5.6 Identify the various Types of Financial Services. In Indian Financial System	5	1,2,3,4,5,6,7	3	
	5.7 Write the Steps of NEFT (National Electronic Fund Transfer)	5	1,2,3,4,5,6,7	3	
Total					80

12. RUBRICS FOR ACTIVITY

Dimension	RUBRICS FOR ASSESSING STUDENT ACTIVITIES SCALE					Marks
Marks	1. Unsatisfactory 4	2. Developing 8	3. Satisfactory 12	4. Good 16	5. Excellent 20	
1.Introduction/ Understanding	Contents Disorganized not able to understand the Importance of the topic	Somewhat organized Contents but not able to understand the importance of topic	Contents organized and Understandable Knowledge of the importance of the topic	Organized and Understand the importance of the topic	A well Organized and easy to understand the importance of the topic	
2. Focus on the Topic/ Contents	Poor attempt is made to collect information in the context that shows poor understanding	Fewer attempts are made to collect information in the context that shows no understanding	Partially attempt is made to collect information in the context that shows little Understanding	Attempt is made to collect information in the context that Shows understandin g	Succeeds in collecting information that shows understanding	
3.Applications	Presentation is not clear	Meet task but lacks clarity and Consistency	Meet task but lacks some clarity and Consistency	Meet task clarity and Consistency	Presentation is very clear	
Average Marks of 3 Dimensions= /3						
Maximum 20 Marks						

13. SUGGESTED LIST OF STUDENTS ACTIVITYS FOR CIE

1. Drafting of organization structure of Indian Financial system.
2. Examine the functioning of RBI
3. List the detail structure of any Banking or non Banking Financial Institution.
4. Collect the details of Sector wise fund disbursement in India in recent years.
5. Collect the details of consumer finance available by banks.
6. Present a Report on functioning of Stock Exchange.

Note: Any other related activates can be suggested to the students by the teacher.

14. MODEL QUESTION PAPER FOR SEE**IC: 210****Code:2553****FIFTH SEMESTER DIPLOMA EXAMINATIONS
INDIAN FINANCIAL SYSTEM**

Time: 3 Hours

Max. Marks: 100

Instructions :

- i) Answer all the sections considering Internal Choices.
- ii) Multiple Choice questions are Compulsory in all Sections

Qn. No.	Questions	Marks	CLs	COs
Section -I				
1	Choose the correct answer and Complete the Sentence: a) b) c) d)	4x1=4	L1	CO1
2	a) b)	6 10	L2	
3	OR			
	a) b)	8 8	L2	
4	Choose the correct answer and Complete the Sentence: a) b) c) d)	4x1=4	L1	
5	a) b)	8 8	L2	CO2
OR				
6	a) b)	6 10	L2	

7	Choose the correct answer and Complete the Sentence: a) b) c) d)	4x1=4	L1	CO3
8	a) b)	8 8	L2	
OR				
9	a) b)	6 10	L3	
10	Choose the correct answer and Complete the Sentence: a) b) c) d)	4x1=4	L1	CO4
11	a) b)	6 10	L2 L3	
OR				
12	a) b)	8 8	L2 L3	
13	Choose the correct answer and Complete the Sentence: a) b) c) d)	4x1=4	L1	CO5
14	a) b)	6 10	L2 L3	
OR				
15	a) b)	6 10	L2 L3	

GOVERNMENT OF KARNATAKA
DEPARTMENT OF COLLEGIATE AND TECHNICAL EDUCATION
JSS POLYTECHNIC FOR THE DIFFERENTLY ABLED (AUTONOMOUS)
Programme: DIPLOMA IN COMMERCIAL PRACTICE

Course Code	2554	Semester	V
Course Title	English Shorthand - VI (Elaboration -120 WPM)	Course Group	Core
No. of Credits	4	Type of Course	Lecture
Course Category	Theory	Total Contact Hours	80 Hrs per Semester
			5 Hours per week
Prerequisites	English Knowledge	Teaching Scheme	L:T:P ::2:1:2
CIE Marks	50	SEE Marks	50

1. COURSE OUTCOMES

At the end of the course, student will be able to

1	Will be able to attain dictation at the rate of 100 WPM in Pitman style of and and transcribe the dictation taken into English.
2	Will be able to attain dictation at the rate of 110 WPM in Pitman style of Shorthand and transcribe the dictation taken into English
3	Will be able to attain dictation at the rate of 120 WPM in Pitman style of Shorthand and transcribe the dictation taken into English.

2. DETAILED COURSE CONTENT

UNIT NO AND NAME	DETAILED COURSE CONTENT	CO	PO	CONT. HRS
1	Introduction on Elaboration, Explanation on Invitation	1	1	1
	Dictation on Invitation and Practice			1
	Explanation on Acknowledgement			1
	Dictation on Acknowledgement and Practice			1
	Explanation on Job Application			1
	Explanation on Job Advertisement			1
	Dictation on Job Application and Practice			1
	Dictation on Job Advertisement and Practice			1
	Explanation on Company Meeting Notice			1
	Dictation on Company Meeting Notice and Practice			2
	Explanation on Minutes of the Meeting			1
	Dictation on Minutes of the Meeting and Practice			1
	Explanation on Letter to The Editor			1
	Dictation on Letter to The Editor and Practice			1
	Explanation on Press Report			1
	Dictation on Press Report and Practice			1
	Dictation, Reading, Preparation of Answer			2
	Dictation, Reading, Preparation of Answer			2
	Dictation, Reading, Preparation of Answer			2
	Dictation, Reading, Preparation of Answer			2

2	Explanation on Congratulatory Messages	2	1 3 5 6 7	1
	Explanation on Condolence Messages			1
	Dictation on Congratulatory messages and Practice			1
	Dictation on Condolence messages and Practice			1
	Explanation on Business Letter			1
	Dictation on Business Letter and Practice			1
	Explanation on Official Letter			1
	Dictation on Official Letter and Practice			1
	Explanation on Demi-official Letter			1
	Dictation on Demi-Official Letter and Practice			1
	Explanation on Attractive Advertisement			1
	Dictation on Attractive Advertisement and Practice			2
	Explanation on Welcome Speech			1
	Dictation on Welcome Speech and Practice			1
	Explanation on Vote of thanks			1
	Dictation on Vote of thanks and Practice			2
	Dictation, Reading, Preparation of Answer			2
	Dictation, Reading, Preparation of Answer			2
	Dictation, Reading, Preparation of Answer			2
3	Dictation, Reading, Preparation of Answer	3	1 3 5 6 7	1
	Explanation on Government Order			1
	Dictation on Government Order and Practice			1
	Dictation on Government Order and Practice			1
	Explanation on Notification			1
	Dictation on Notification and Practice			1
	Explanation on Official/Office Memorandum			1
	Dictation on Official/Office Memorandum and Practice			1
	Dictation on Official/Office Memorandum & Practice			1
	Explanation on Circular			1
	Dictation on Circular and Practice			1
	Explanation on Tender Notification			1
	Dictation on Tender Notification and Practice			1
	Dictation on Tender Notification and Practice			1
	Explanation on Auction Notice			1
	Dictation on Auction Notice and Practice			1
	Explanation on General Appeals			1
	Dictation on General Appeals and Practice			1
	Dictation, Reading, Preparation of Answer			2
	Dictation, Reading, Preparation of Answer			2
	Dictation, Reading, Preparation of Answer			2
	Dictation, Reading, Preparation of Answer			2
	Dictation, Reading, Preparation of Answer			2
	Dictation on General Appeals and Practice			1
	Dictation, Reading, Preparation of Answer			1
	Dictation, Reading, Preparation of Answer			1
	TOTAL			80

3.SUGGESTED SPECIFICATION TABLE WITH HOURS & MARKS

UNIT NO.	UNIT TITLE	TEACHING HOURS	DISTRIBUTION (THEORY)			
			R LEVEL	U LEVEL	A LEVEL	TOTAL
1	Dictation at the rate of 100WPM	2 5	0 5	05	20	30
2	Dictation at the rate of 110WPM	2 5	0 5	05	20	30
3	Dictation at the rate of 120WPM	3 0	0 5	05	30	40
	Total	8 0	1 5	15	70	100

Legends: R = Remember; U = Understand; A = Apply and above levels (Bloom's revised taxonomy)

4.MAPPING OF CO WITH PO

CO	Course Outcome	PO Mapped	UNIT Linked	CL R/U/A	Theory in Hrs	TOTAL
1	Will be able to attain dictation at the rate of 100 WPM in Pitman style of Shorthand and transcribe the dictation taken into English.	1,3,5,6,7	1	5/5/20	25	30
2	Will be able to attain dictation at the rate of 110 WPM in Pitman style of Shorthand and transcribe the dictation taken into English	1,3,5,6,7	2	5/5/20	25	30
3	Will be able to attain dictation at the rate of 120 WPM in Pitman style of Shorthand and transcribe the dictation taken into English.	1,3,5,6,7	3	5/5/30	30	40
TOTAL					80	100

Levels of Mapping PO's with CO's

Course	CO's	Programme Outcomes (PO's)						
		1	2	3	4	5	6	7
English Shorthand Elaboration (120 WPM)	CO1	3	0	2	0	3	2	3
	CO2	3	0	3	0	3	2	3
	CO3	3	0	2	0	2	2	3
	Level 3- Highly Mapped, Level 2- Moderately Mapped, Level 1-Low Mapped, Level 0- Not mapped Method is to relate the level of PO with the number of hours devoted to the CO's which maps the given PO. If $\geq 50\%$ of classroom session related to the CO are addressing a particular PO, it is considered that PO is mapped at Level 3 If 30 to 50% of classroom sessions related to the CO are addressing a particular PO, it is considered that PO is mapped at Level 2 If 5 to 30% of classroom sessions related to the CO are addressing a particular PO, it is considered that PO is mapped at Level 1 If $<5\%$ of classroom sessions related to the CO are addressing a particular PO, it is considered not mapped i.e., Level 0.							

5. INSTRUCTIONAL STRATEGY

These are sample Strategies, which teacher can use to accelerate the attainment of the various course outcomes

- Explicit instruction will be provided in intervention classes or by using different differentiation strategies in the main classroom.
- Lecturer method (L) does not mean only traditional lecture method, but different type of teaching method and media that are employed to develop the outcomes.
- Observing the way their more proficient peers use prior knowledge to solve current challenges and persevere in problem solving will help struggling students to improve their approach to engaging with rich contextual problems.
- Ten minutes a day in homeroom, at the end of class, or as a station in a series of math activities will help students build speed and confidence.
- Topics will be introduced in a multiple representation.
- The teacher is able to show different ways to solve the same problem and encourage the students to come up with their own creative ways to solve them.
- In a perfect world, teacher would always be able to demonstrate how every concept can be applied to the real world - and when that's possible, it helps improve the students' understanding. When a concept cannot be applied in that manner, we can still share how it might be applied within mathematics.

6.SUGGESTED LEARNING RESOURCES:

Sl. No.	Author	Title of Books	Publication/Year
01	Wheelers/Pearson	Elaboration Book	
02	Nagarajmurthy Y.S.	Elaboration Book	
03	National Shorthand School	Elaboration Book	

7.COURSE ASSESSMENT AND EVALUATION CHART

Sl. No.	Assessment	Duration	Max. Marks	Conversion
1	CIE Assessment – 1 (Written Test – 1) At the end of 6 Week	80 Minutes	30	Average of three written tests 30 Marks
2	CIE Assessment – 2 (Written Test – 2) At the end of 10 Week	80 Minutes	30	
3	CIE Assessment – 3 (Written Test – 3) At the end of 15 Week	80 Minutes	30	
4	CIE Assessment 4 (MCQ / Quiz) At the end of 8 Week	60 Minutes	20	Average of three 20 Marks
5	CIE Assessment 5 (Open book Test) At the end of 13 Week	60 Minutes	20	
6	CIE Assessment 6 (Student Activity / Assignment) At the beginning of 16 Week	-	20	
Total Continuous Internal Evaluation (CIE) Assessment				50
7	Semester End Examination (SEE) Assessment (Written Test)	3 Hours	100	50
Total Marks				100
<p>The first 3 CIE assessments (1, 2 & 3) will cover all the COs and the coverage of CO will be decided by the concerned Course Coordinator.</p> <p>The last 3 CIE assessments (4,5 & 6) will cover all the COs and the coverage of CO will be in line with the coverage of first 3 CIE assessments.</p>				

Note:

- 1.SEE (Semester End Examination) is conducted for 100 Marks theory courses for a time duration of 2 Hours. The SEE contains 5 questions and the marks have to be allotted based on the length of the matter.
- 2.Three CIE (written test), each of 30 marks for a time duration of 60 minutes shall be conducted. Also, three CIE (MCQ or Quiz/Open book test/student activity or assignment) each of 20 marks for the time duration of 60 minutes shall be conducted. Any fraction at any stage during evaluation will be rounded off to the next higher digit.
3. Assessment of assignment and student activity is evaluated through appropriate rubrics by the respective course coordinator. The secured mark in each case is rounded off to the next higher digit.

8.RUBRICS FOR ACTIVITY

RUBRICS FOR ACTIVITY (Example Only)						
Dimension	Poor	Below average	Average	Good	Exemplary	Student Score
	4	8	12	16	20	
Writing principles of shorthand	Has not written relevant Principles of shorthand	Has written only few relevant Principles of shorthand	Has written some relevant Principles of shorthand	Has written many Principles of shorthand	Has written all principles of shorthand	12
Writing Shorthand outlines	Has not written correct outlines	Has written only few correct outlines	Has written some correct outlines	Has written more correct outlines	Has written all correct outlines	16
Writing shorthand outlines and phrases	Poor in Shorthand outlines and phrases	Less effective shorthand outlines and phrases	Partially effective in shorthand outlines and phrases	More effective in shorthand outlines and phrases	Excellent in shorthand outlines and phrases	16
						44/3=14.66
						=15/20

Model Question Paper I A Test (CIE)

Programme: Commercial Practice (E)				Semester: V	
Course : English Shorthand Elaboration (120 WPM)				Max Marks : 30	
Course Code : 2554				Duration : 80 minutes	
Name of the Course Co-ordinator:				Test : I	
Note: Dictation at the rate of 100 WPM					
Qn.No	Question	CL	CO	PO	Marks
1	In Unit 1 Two Letters have to be given, each carrying 15 Marks	R/U/A	1	1,3,5,6,7	30

Model Question Paper I A Test (CIE)

Programme: Commercial Practice (E)			Semester: V		
Course : English Shorthand Elaboration (120 WPM)			Max Marks : 30		
Course Code : 2554			Duration : 80 Mts		

Name of the Course Co-ordinator: Test : II					
Note: Dictation at the rate of 110 WPM					
Qn.No	Question	CL	CO	PO	Marks
1	In Unit 2 Two Letters have to be given, each carrying 15 Marks	R/U/A	2	1,3,5,6,7	30

Model Question Paper I A Test (CIE)

Programme: Commercial Practice (E) Semester: V					
Course: English Shorthand Elaboration (120 WPM)					
Course Code : 2554					
Max Marks : 30					
Duration : 80 minutes					
Name of the Course Co-ordinator:				Test : III	
Note: Dictation at the rate of 120 WPM					
Qn.No	Question	CL	CO	PO	Marks
1	In Unit 3 Two Letters have to be given, each carrying 15 Marks	R/U/A	3	1,3,5,6,7	30

Note for selection of MCQ/Quiz:

Select any letter formats like the following:

Test IV MCQ/QUIZ

Test IV MCQ/QUIZ	SEMESTER	COURSE & CODE	MAX. MARKS:20
Date and Time	V	English Shorthand Elaboration (120WPM) Course Code: 2554	Duration: 60 Minutes
Name of the Co-ordinator		Unites Kept for Test : ALL	

Note: This part is compulsory. It should be attempted on the question Paper and returned to the supervisory staff after the prescribed time. Cutting, overwriting is not allowed. Use of lead pencil is allowed only for shorthand outlines.

All Question carries equal marks**1x20=20**

- Where is the receivers address is written?
a) Above the date b) Below the date c) At the bottom
- Which of these is the right method of writing the date in the formal letters
a) a) 20/10/21 b) 20/10/2021 c) 20th October 2021
- Which is the most suitable salutation written in formal letters.
a) Dear Sir/Madam b) Dear Friends c) Dear Mr.
- Generally, how many days before the company meeting notice has to be sent the members
a) 21 days b) 7 days c) 10 days
- Which is the most suitable complimentary close used in the formal letters
a) Yours sincerely b) Yours faithfully c) Yours affectionately
- Subject matter in the formal letters must be
a) Short b) Lengthy c) None
- Government Order is prepared by
a) State or Central Government b) Private Company c) Public Company
- Receiver of the Letter is one
a) Who writes the Letter b) Who receive the letter c) None
- Job Advertisement is prepared by
a) Employer b) Employee c) General Public
- Condolence message is sent at the time of
a) Happy occasion b) Sorrow event c) None
- The person who applies for the job is called
a) Advertiser b) Applicant c) Candidate
- What is the minimum age to apply for the job
a) 18 b) 20 c) 36
- Who can apply for the job of an Accountant?
a) Commerce Graduate b) Arts Graduate c) Engg. Graduates
- Inviting friends and relatives to a birthday party is called
a) Personal Invitation b) General Invitation c) None
- Business Letter is prepared by
a) Businessman b) Government c) Private Agency

-
- p. A letter written from one government department to another government department is called
a) Private Letter b) Public Letter c) Official Letter
- q. Minutes of the meeting is prepared
a) Before the meeting b) After the meeting c) At the time of meeting
- r. Paragraphs are numbered in
a) Private Letter b) Government Letters c) Business Letters
- s. By order and in the name of the Governor of Karnataka comes in
a) Government Order b) Circular c) Memorandum
- t. To Address in Demi-Official Letter will be written
a) After complimentary close b) Before complimentary close c) None

Open Book Test:

Give two letters for writing correct formats each carries 10 marks Assignment/Students Activity:
Give any 4 Letters to draft in a correct format, each carries 5 marks

Model Question Paper Semester End Examination**Code: 2554**

Time:

Dictation: 05 Minutes

ENGLISH SHORTHAND ELABORATION (120 WPM)

Transcription: 2 Hours

Max Marks: 100

1. The following questions should be dictated at the rate of 120 WPM, as per the markings,
2. Question numbers are also part of the dictation and should be read with special emphasis,
3. Marks allotted to questions do not form part of the reading. Hence, marks allotted to questions may be informed to the candidates after the dictation is over.

QUESTION ONE: The Manager, Town Administration, Vishweshwaraiah Iron and Steel Limited, New Town, Bhadravati, invites sealed tenders for construction of Extension to the Male Ward in their Hospital Complex, New / Town. Tenders should be on item rate basis. Registered first class Civil Engineering Contractors of Public Works Department or equivalent, having sound technical and financial capacity only apply. Tender documents // may be purchased from fifteenth June to twenty-third June two thousand fifteen on payment of rupees four hundred. Cost of work is rupees twenty lakhs. Earnest Money Deposit rupees twenty /// thousand. Works to be completed within eight calendar months from the date of award. Tender be submitted before 4 p.m. on twenty-fifth June two thousand fifteen. Opened on the //1// same day at 5 p.m. Company reserves right to accept or reject any or all the tenders without assigning any reason whatsoever.

PREPARE TENDER NOTICE.**(MARKS: 20)**

QUESTION TWO: The Managing Director, / Vikrant Tyres Ltd., Mysore, invites applications for post of competent Personal Secretary to work under senior management of the Company. Rupees four thousand plus other allowances. Candidates should hold a // Degree in Commerce of a recognized University and a Diploma in Commercial Practice offered by the Board of Technical Examinations; should have worked at least three years in a well /// reputed firm. Must be having pleasant manners and good command over English language. Preference given to those who have the knowledge of computers and Fax. Knowledge of Kannada essential. Apply//2// within a week. Assume you possess the prescribed qualifications; request higher starting; prepare to join immediately.

PREPARE APPLICATION AS A CANDIDATE.**(MARKS: 20)**

QUESTION THREE: Hon'ble Chief Minister of Karnataka in a /special inspection drive, inspects various departmental works in the State in general and in the capital city Bangalore in particular. Major works reviewed are: One: Progress of fly over construction // on Mysore road and on Double Road. Two: Formation of Ring Road. Three: Truck Terminals at Yeshwanthpur. Four: Establishment of Jindal Captive Power Plant. Five: Power Plant Expansion at Raichur./// Six: Cauvery Fourth Stage Works which ensures assured water supply to the entire city. Seven: Expansion Information Technology Park. Eight: Bangalore-Mysore Express Way Formation, and Nine: Establishment of Satellite//3// Towns. Pressmen who accompanied Hon'ble Chief Minister lauded the novel and thoughtful way of the State Administration which tightened up all the Departments and pulled up every one in the / State to commit himself to the State's overall growth and prosperity.

PREPARE A PRESS REPORT AS CHIEF REPORTER OF VIJAYA KARNATAKA NEWSPAPER.**(MARKS: 20)**

QUESTION FOUR: The State Bank of Mysore, Davanagere, // holds Loan Mela at Harihara Taluk, Davanagere District, to give financial assistance to poor and landless farmers. Hon'ble Minister of Horticulture, sends message stating that service being rendered by the ///Bank to the agricultural community is a very great service in the direction of the Agricultural Development in the country. Minister wishes the Loan Mela a grand success and regrets //4// his inability to attend the same due to pre-occupations.

PREPARE MESSAGE FOR THE SIGNATURE OF THE HON'BLE MINISTER FOR HORTICULTURE.

(MARKS: 15)

QUESTION FIVE: The Director, Department of Technical Education, Palace Road, Bengaluru-01, in his letter dated 22nd August 2016 requested the Government to give permission to purchase English and Kannada Typewriters for Diploma in Commercial Practice Course. He// explained to the Government that in the recent syllabus the Typewriting subject is introduced from I to IV Semester. The existing typewriters are very old and not in repairable condition./// Government after careful consideration of the proposal of the director accorded sanction with concurrence of Finance Department.

ISSUE GOVERNMENT ORDER FOR SIGNATURE OF THE UNDER SECRETARY TO GOVERNMENT, EDUCATION DEPARTMENT.//5// (MARKS: 25)

SCHEME OF VALUATION

1. Maximum Marks Allotted for all the FIVE questions is 100 Marks, Marks may be varied depending upon length of the question. And duration for Dictation is 5 Minutes and Two hours for Elaborating.
2. Marks for each Question has to be allotted under the following procedure:
 - a. For the Matter 60% of the Marks allotted
 - b. For the Format 20% of the Marks allotted
 - c. For Elaboration 20% of the Marks allotted
3. While setting the question paper set the questions based on current issues.
4. If any candidate/s takes Shorthand dictation in longhand during examination, the Invigilators or any other concerned are not allowed to raise any objection, because this will be taken into consideration by the valuers / Reviewers at the time of valuation.
5. The Observer who sits at the time of Dictation in Examination may preferably one who knows the subject.

NOTE: According to the new Syllabus of Department of Technical Education, the Syllabus for the Subjects – Kannada Typewriting, English Typewriting, Kannada Shorthand and English Shorthand which comes under Diploma in Commercial Practice are equivalent to the Syllabus of Commerce Examinations of the Karnataka Secondary Education Examination Board (for the above said Subjects) as per the following details:

Sl. No.	SEMESTER	PASS IN DIPLOMA EXAMINATION	EQUIVALENT TO COMMERCE EXAMINATIONS OF KARNATAKA SECONDARY EDUCATION EXAMINATION BOARD
02	V	English Shorthand Elaboration (120 WPM)	SENIOR GRADE

GOVERNMENT OF KARNATAKA
DEPARTMENT OF COLLEGIATE AND TECHNICAL EDUCATION
JSS POLYTECHNIC FOR THE DIFFERENTLY ABLED (AUTONOMOUS)

Programme: DIPLOMA IN COMMERCIAL PRACTICE

Course Code	2555	Semester	V
Course Title	FINANCE AND TAXATION	Course Group	Core
No. of Credits	10	Type of Course	Integrated
Course Category	Core	Total Contact Hours	13 Hrs. / Week 208 Hrs. / Semester
Prerequisites	Basic Accountancy	Teaching Scheme	[L : T : P] = 5 : 2 : 6
CIE Marks	120	SEE Marks	80

Course Cohort Owner

A Course Cohort Owner is a faculty from the core discipline, who is fully responsible for one specialized field of study and the cohort of students who have chosen to study that specialized field of study.

Guidelines for Cohort Owner

1. Each Specialized field of study is restricted to a Cohort of 20 students which could include students from other relevant programs.
2. One faculty from the Core Discipline shall be the Cohort Owner, who for teaching and learning in allied disciplines can work with faculty from other disciplines or industry experts.
3. The course shall be delivered in boot camp mode spanning over 15 weeks of study, weekly developmental assessments and culminating in a mini capstone.
4. The industry session shall be addressed by industry subject experts in (in contact mode/online / recorded video mode) in the discipline only.
5. The cohort owner shall be responsible to identify experts from the relevant field and organize industry session as per schedule.
6. Cohort owner shall plan and accompany the cohort for any industrial visits.
7. Cohort owner shall maintain and document industrial assignments, weekly assessments, practices and mini project.
8. The cohort owner shall coordinate with faculties across programs needed for their course to ensure seamless delivery as per time table
9. The cohort owner along with classroom sessions can augment or use supplementally teaching and learning opportunities including good quality online courses available on platforms like Karnataka LMS, Infosys Springboard, NPTEL, Unacademy, SWAYAM , etc.
10. Cohort owner shall guide the cohorts for the selection and execution of mini project

Course outcome: A student should be able to

CO1	Compute the Tax liability from different Heads of Incomes.
CO2	Compute Budgets at various production levels.
CO3	Computerize the Accounts along with Inventory including GST.

Detailed Course Plan

Week	C O	PO	Content	L	T	P
1			Total	80	32	96
	1	1,2	UNIT-1: Introduction to Income Tax. Meaning of Income Tax, Nature, Importance of Income tax, Types of tax, Basic concepts: Assessment year, Previous Year, Assessee, Person-Problems on Person. Practice Simple Problems On relating to different types of persons (1 Hr.)	4	1	2
	1	1,2	Basic Concepts: Income, Casual Income, Gross total Income, Total Income, Income tax Slab			
	1	1,2	TAP: Practical: Unit – 1: Basics of Accounting & Introduction to Tally Introduction : Concepts of Double entry, Types of account -Real, Personal and Nominal accounts, rules of accounting , Financial Statements -Trading and Profit and Loss account , Balance sheet	1	1	4
2	1	1,2	Contd.. UNIT-1: Introduction to Income Tax. Basic Concepts: Average rate tax, Agricultural Income and Taxable Income, Residential Status . Practice Simple Problems on Residential status(1 Hr. P) Activity: Collect the data from an individual who visited abroad frequently and calculate his/her residential status (1 Hr. T)	4	1	2
	2	1,2	Solving Simple problems on Residential Status.			
	3	1,2,7	Contd.. TAP: Practical: Unit – 1: Basics of Accounting & Introduction to Tally Introduction to Computerized accounting, Tally Accounting Package-Features, Advantages, Explanation of Basic Concepts of Tally (11 Hr.L) Recording of Journal entries for basic transactions manually (11 Hr.) Gate way of tally and its Components, Meaning of Company , Accounting and inventory. Select , Alter, Shut	1	1	4

			and delete the company , Configuration of Company features – Practicing of features .			
3	1	1,2	Contd.. UNIT-1: Introduction to Income Tax. Basic Concepts: Incidence of Tax: Meaning and problems	4	1	2
	1	1,2,3	Income exempted from tax: Fully exempted Income and partly exempted Income Activity on Identification of Incomes whether partly or fully exempted (1 Hr. T)			
	1	1,2,3	Leave salary: Provisions Basic Problems on Leave salary (1 Hr. P)			
	3	1,2,3, 7	Contd..TAP: Practical – UNIT – 1 BASICS OF ACCOUNTING AND BASIC CONFIGURATION: Financial Statements - P & L A/c and Balance Sheet. Components of P & L A/c - Direct Incomes, Indirect Incomes, Direct Expenses, Indirect Expenses, Components of Balance sheet - Assets - Fixed Assets, Current Assets, Fictitious Assets, Liabilities - Long Term liabilities, Short term liabilities, Current liabilities Formats of Financial Statements. Preparation of Simple P & L A/c & Balance Sheet manually with the help of given information. Configuration of Accounting features , Default Groups & Ledger Accounts Practicing of features	1	1	4
4	1	1,2	UNIT: 2 INCOME FROM SALARY Heads of Income: Meaning of salary, Features of salary, Basis of Charge.	4	1	2
	1	1,2	Allowances: Fully taxable allowances, Identify Minimum ten fully taxable allowances (1 Hr. T)			
	1	1,2	Partly taxable allowances- HRA Basic Problems on HRA calculation (1 Hr. P)			
	3	1,2,3, 7	TAP: Practical: UNIT -2: GROUPS AND VOUCHERS Meaning of groups, types of groups. Advantages of creating Multiple groups. Differentiation & Demonstration of creating Simple and Multiple groups. Creation of Groups – Single and Multiple, Display, Altering and Deleting Groups Ledgers - Creating Single Ledger & Multiple, Displaying, Altering and Deleting Ledger Exercises for execution of these.	1	1	4
	1	1,2	Contd.. UNIT: 2 INCOME FROM SALARY Taxable allowances- Entertainment allowance, Children education allowance, Children Hostel Allowance,	3	1	2

5			Transport Allowance, Underground Allowance, Tribal Area Allowance, Travelling allowance, Conveyance allowance and uniform allowance.			
	1	1,2,3,4	Basic Problems on fully and partially taxable allowance Basic problems on fully and partially taxable allowance (1 Hr. P)			
	1	2,3,4	Fully exempted allowances Problems on Allowances (1 Hr. P) Activity on collecting a salary slip from any employee to know the allowances that he or she receives (1 Hr. T)			
	1	1,2,3	Perquisites: Meaning, types- tax free perquisite: Medical benefit, Free refreshment, free conveyance, free recreation facility employer contribution to group insurance, Laptop and computer, Interest free loan, Entertainment expenses.			
	3	1,2,3,7	Contd.. TAP: Practical - UNIT -2: GROUPS AND VOUCHERS Meaning of Vouchers, Types of Vouchers: Contra, Payment, Receipt, Jo Purchase & Sales vouchers. Differentiation & Demonstration of Creation of different types of voucher Identifying the effect of each voucher entry on financial statements. Creating Contra Vouchers, Payment Vouchers, Receipt Vouchers, Journal Voucher, Purchase Vouchers, Sales Vouchers.	1	1	3
6	1	1,2	Contd..UNIT: 2 INCOME FROM SALARY Taxable Perquisites: Perquisites taxable in all cases-a) Rent free accommodation	4	1	2
	1	2,3	Provisions on Rent Free Accommodation Basic problems on Rent free Accommodation (1 Hr. P)			
	1	2,3	Practice problems on Rent Free Accommodation Collecting Information on RFA of employees and calculating the taxable value of RFA (1 Hr. T)			
	1	1,2	Obligation of employee discharges by employer - Club bill, Hotel bill, Education expenses of employee's children, Life Insurance premium, and Servant salary. Basic Problems on Perquisites (1 Hr. P)			
	3	1,2,3	Contd..TAP: Practical - UNIT -2: GROUPS AND VOUCHERS Meaning of Vouchers, Types of Vouchers: Credit Note, Debit Note, Re Memo and Optional voucher. Differentiation & Demonstration of Creation of different types of Vouchers Creating Credit Note Vouchers, Debit Note Vouchers, Reversing journal Memo Vouchers, Optional Vouchers, Exercises for execution of these.	1	1	4
			CIE-1 Written & Practice Test.	2		
	1	1,2	Contd..UNIT: 2 INCOME FROM SALARY Taxable Perquisites: Perquisites taxable in specified cases Meaning of specified employees A) Motor Car- Car owned by employer and expenses paid by employer including driver. Used for official as well as personal use only. B) Facilities of Gas, Electricity	4	1	2

7			and water	1	1	4
	1	1,2	Provision relating to various Provident funds (Problems on recognized provident fund only while calculating taxable salary) Basic Problems on Salary (1 Hr. P)			
	1	1,2	Simple Problems on salary including HRA Problems on salary with RFA (1 Hr. P)			
	3	1 to 7	TAP: Practical: UNIT – 3 REPORT GENERATION Importance of Report generation, Reporting through Financial statements, and its analysis (1Hr.L) Demonstration of using all the above vouchers. Minimum two exercises for execution by incorporating all types of Vouchers and generated the related Financial Statements.			
8	1	2,3,4,7	Contd.. UNIT: 2 INCOME FROM SALARY Computation of taxable salary Practice on calculation of salary (1 Hr. P)	3	1	2
	1	2,3,4,7	Computation of taxable salary			
	1	2,3,4,7	Computation of taxable salary Practice on calculation of taxable salary (1 Hr. P)			
	1	2,3,4,7	Computation of taxable salary Gather information from employees to calculate their taxable salary (1 Hr. T)			
	3	2,3,4,7	TAP: Practical: UNIT – 4: GOODS AND SERVICES TAX Goods & Service Tax (GST) - Introduction, Basic concepts, and types Classification of Goods & Services - Rates of Tax - GST Forms, Reports, Returns formalities. Minimum two Exercises for execution of Sales and Purchase Voucher Groups of products by incorporating GST.	1	1	3
			CIE-2 Written & Practice Test	2		
9	1	1,2	UNIT:3 INCOME FROM HOUSE PROPERTY Income from House property- Basis of charge, Property Income exempted from tax Identify the house properties which are exempted from tax. (1 Hr. T)	4	1	2
	1	1,2	Basic terms: Annual value, Municipal value, Actual Rent, fair Rental value, Standard Rent Problems on calculation of Gross annual value (1 Hr. P)			
	1	1,2,3	Treatment of Municipal tax and Unrealized Rent. Problems for calculating Net Annual value (1 Hr. P)			
	1	1,2	Computation of Net Annual value			
	3	1,3,4,7	TAP: Practical :Unit -5 Inventory Master Meaning and Importance of Stock Groups, Stock categories, Unit of Measurement Types of groups, categories, and unit of measurement	1	1	4

			Creation of Stock Groups - Single & Multiple Stock Groups, Displaying & Altering Stock Groups - Stock Categories - Creating Single stock & Multiple Stock Categories, Displaying, Altering Stock Category - Units of Measurement - Creating Simple & Compound Units, Displaying, Altering & Deleting Units of Measurement - Exercises for execution of these			
10	1	1,2,	Contd..UNIT:3 INCOME FROM HOUSE PROPERTY Computation of Income from Self occupied House property a) Annual value of a self-occupied house b) Annual value of more than one self occupied house c) Annual value of a house property which is partially self-occupied and partially let out. (1 Hr. P)	3	1	2
	1	1,2,3	Deductions under section 24 a) standard deduction b) Interest on borrowed capital: Points to be remembered while claiming deduction (Excluding calculation of pre-construction Period Interest) Problems on computation of Income from House property (1 Hr. P)			
	1	2,3,4	Computation of Income from House property Practice Problems on computing Income from House Property (1 Hr. P)			
	3	1 to 7	Contd..TAP: Practical: UNIT – 5: INVENTORY MASTERS. Meaning and Importance of Godowns, Stock items and Inventory masters Differentiation & Demonstration of Creation of Single & Multiple Godown Stock groups, Stock items, Unit measurements Creation of Godowns - Single & Multiple Godowns, Displaying & Altering Godowns – Stock Items - Creating Single Stock & Multiple Stock Items, Displaying & Altering Stock Voucher Types - Default Vouchers - Creating, Displaying, Altering & Deleting Voucher Creating Inventory Masters involving all the inventory vouchers. Exercises for execution of these	1	1	3
			CIE- 3 Written & Practice Test.	2		
11	1	1,2	UNIT: 4 INCOME FROM BUSINESS AND PROFESSION AND TAXABLE LIABILITY Meaning of Business and Profession, Expenses expressly allowed	4	1	2
	1	1,2,3	Certain allowable losses, Identify different types of expenses which are allowed while calculating Income from Business. (1 Hr. T)			
	1	1,2	Simple Problems on Income from Business (2 Hr. P)			
	3	1 to 7	TAP: Practical – Exercises covering all aspects of Accounting, Inventory and GST Importance of Comprehensive solutions for solving problems covering	1	1	4

			Both accounting Inventory vouchers along with its report generation. Demonstration of preparing Computerized Accounting covering Accounts and Inventory. Exercises for execution of all the Accounting & Inventory vouchers in Minimum two problems having minimum 12 transactions each. Generating and viewing Day Stock Summary, Statements of Inventory, Inventory Books, Trial Balan Trading & Profit & Loss Account and Balance Sheet.			
12	1	1,2	Contd..UNIT: 4 INCOME FROM BUSINESS AND PROFESSION AND TAXABLE LIABILITY Format of Income from Profession Simple Problems on Income from Business (1 Hr. P)	4	1	2
	1	2,3,4,7	Computation of Income from Business Visit any business Organisation collect the accounting data to compute taxable Income of the business. (1 Hr. T)			
	1	2,3,4,7	Simple Problems to calculate Income from Profession (1 Hr. P)			
	3	1 to 7	AP: Practical – Exercises covering all aspects of Accounting, Inventory and GST Usefulness of different Reports in Decision-making. Review of different reports related to Inventory. Generating and viewing Inventory Books & Reports.	1	1	4
13	1	2,3,5,7	Contd..UNIT: 4 INCOME FROM BUSINESS AND PROFESSION AND TAXABLE LIABILITY Computation of Gross Total Income and Taxable Liability Calculate the taxable liability of your parents Income (1 Hr. T)	3	2	2
	1	2,3,5,7	Deductions: 80C ,80D, 80E ,80G (only 100% donations) Filling of Online returns of only salaried employees (1 Hr. P)			
	1	2,3,5,7	Computation of taxable Liability Filling of Online returns : Salary and house property income of employees (1 Hr. P)			
	3	1 to 7	TAP: Practical – Exercises covering all aspects of Accounting, Inventory and GST Usefulness of different Reports in Decision-making. Review of different reports related to Inventory. Generating and viewing Inventory Books & Reports.	1	2	3
			CIE-4 Written & Practice Test	2		
14	1	2,3,5,7	UNIT 5: BUDGETORY CONTROL Meaning of Budget and Budgeting, Difference between forecast and Budget, Objectives, Importance and Limitations of Budgetary Control.	3	1	2
	3	2,3,5,7	TAP: Practical – Exercises covering all aspects of Accounting, Inventory and GST Expectation of Industry from candidates in Computerizing the Account Demonstration of preparing Computerized Accounting covering Accounts and Inventory. Minimum 2 problems covering all vouchers of Accounts & Inventory with minimum 12 transactions.	1	2	3

15	2	1,2,4	Contd.. UNIT 5: BUDGETORY CONTROL Types of Functional Budget (meanings only) Flexible Budget (Meaning and problems) Practice problems on Flexible Budget(1 Hr. P)	3	1	2
	2	1,2,4	Solve problems on flexible Budget Collect data from a Production center at different levels of production and prepare Flexible Budget (1 Hr. T)			
	3	1 to 7	TAP: Practical – Exercises covering all aspects of Accounting, Inv Expectation of Industry from candidates in Computerizing the Account Demonstration of preparing Computerized Accounting covering Accounts and inventory Including GST . Minimum 2 problems covering all vouchers of Accounts & Inventory including GST with minimum 12 transactions	1	2	3
			CIE-5 Written & Practice Test	2		
16			ASSESSMENT - MINI PROJECT – FINANCE AND TAXATION /TALLY			
			CIE – 6 Comprehensive assessment based on mini project	5		4

CIE and SEE Assessment Methodologies

CIE Assessment	Assessment Mode	Duration In hours	Max Marks
Week 6	CIE 1– Written and practice test	2	20
Week 8	CIE 2– Written and practice test	2	20
Week 10	CIE 3– Written and practice test	2	20
Week 13	CIE 4– Written and practice test	2	20
Week 15	CIE 5– Written and practice test	2	20
Week 16	CIE 6– Comprehensive assessment based on mini project		20
TOTAL CIE MARKS (A)			120
SEE 1 - Theory Exam (QP for 100 Marks for 3 Hours and weightage of marks to be reduced to 40 Marks)		3	40
SEE 2 – Practical (QP for 100 Marks for 3 Hours and weightage of marks to be reduced to 40 Marks)		3	40
TOTAL SEE MARKS (B)		8	80
TOTAL MARKS (A+B)			200

Assessment framework for CIE 1 to 5

Note: Theory to be conducted for 1 hour and practice for 1 hours, total duration of exam – 2 hours

Programme	Commercial Practice	Semester	V		
Course	Finance and Taxation	Max Marks	10 (T) +10 (P) = 20		
Course Code	2555	Duration	1 (T) + 1 (P) Hours		
Name of the course coordinator					
Note: Answer one full question from each section.					
Qn.No	Questi on	CL L3/4	CO	PO	Marks
Section-1 (Theory) – 10 marks					
1.a)	Explain Assessment Year and Previous year.		1	1,2	2x2=4
b)	Mr X Foreign National came to India for the first time on 15 the June 2014. During the financial year 2015-16, 16-17, 17-18, 18-19, 19-20 and 20-21 is stated in India for 120 days ,115 days, 15 days,191 days,124 days and 80 days respectively. Determine his residential status for the assessment year 2021-22.		1	1,2,3	6
2.a)	Give the meaning of an assessee.		1	1,2	4
b)	Determine the legal status of the following persons A) Mr Kumar, an employee B) XYZ and Company C) Canara bank D) Rashmi Co-operative Housing Society limited E) BBMP F) Bangalore University		1	1,2,3	6

Section-2 (Practical) - 10 Marks					
3.	TALLY ACCOUNTING PACKAGE - PRACTICAL Duration: 1 Hr. Max. Marks 10	CL	CO	PO	Marks
MODEL FOR CIE-1 -10 Marks					
	(A) Create the Company by name TNPL Limited consisting the following details & create the group as specified. a. Mailing Name : "ABC" b. Address : "16, Industrial Area, Bangalore" c. State : "Karnataka" d. Pin Code : "560003" e. Financial Year from : "01-04-2021" f. Books beginning from : "01-04-2021" g. Telephone : "08022556677" h. Mobile : "1234567890" Create the following Groups a) Bank- Bangalore b) Sundry Debtors - Shivmoga c) Creditors – Mysore OR (B) Create the Company by your Register Number consisting the following details & create the Ledgers as specified. a. Mailing Name : REG No. b. Address : "No.29, Srinivasa Mandira, Shivamogga" c. Fax : "080-24632822" d. Email : "abc@gmail.com" e. Website : "WWW.dtetech.com" f. Financial Year from : "01-01-2020" g. Books beginning from : "01-01-2020" h. Mobile : "1234567890" Create the following ledgers a) Salary expenses b) Office expenses Interest Received	A	3	1,2,3, 6,7	10
		A	3	1,2,3, 6,7	10

For other CIE Papers see the end of the document

Scheme of Evaluation for CIE 6
(Evaluate the Mini Project on the basis of Rubrics mentioned below)

Sl No	Description	Marks
1	Project report	10
2	Project Presentation	05
3	Viva voce	05
Total		20

RUBRICS FOR PROJECT REPORT

Evaluation Parameters	5	4	3	2	1	Student Score
Proposing ideas and innovative solutions	Identifies creative idea and understands all the main issues in the problem statement	Identifies creative idea & understands many of the main issues in the problem statement	Identifies creative idea & understands some issues in the problem statement	Identifies creative idea and understands few main issues in the problem statement	Identifies creative idea and understands very few main issues in the problem statement	5
Analysis of the issues	Insightful & thorough analysis of all the issues	Thorough analysis of most of the issues	Superficial analysis of some of the issues in the problem statement	Incomplete analysis of the issues	Very less analysis of the issue	4
Total						9/10

RUBRICS FOR PROJECT PRESENTATION

Evaluation Parameters	5	4	3	2	1	Student Score
Contents and its expression	Covers all the contents and expression with very good clarity	Covers all the contents and expression with good clarity	Covers all the contents and expression with average clarity	Covers few contents and expression with good clarity	Covers few contents with poor expression	4
Total						4 / 5

SUGGESTED ACTIVITIES FOR MINI PROJECT (ANY ONE)

1. Calculate the Taxable Income of a known person and file online returns.
2. Collect different types of ITR Forms and write a report by mentioning each form's purpose.
3. Computerize 2 Months Transactions of any Business which deals with goods by considering the Accounts, Inventory and GS

**ASSESSMENT FRAMEWORK FOR SEE - 1
(THEORY)**

Programme : Commercial Practice
Semesters : V
Course: : Finance and Taxation
Max Marks : 100
Course Code : 2555
Duration : 3 Hrs

Instruction to the Candidate: Answer one full question from each section.

Q.No	Question	CL	CO	Marks
Section -1				
1.a)	Explain the following terms a. assessment Year b. Previous Year c. Agriculture income d. person	U	1	4x2.5=10
b)	From the following particulars of Mr. Nagaraj compute his Gross Total income for the assessment year 2020-21, if he is: <ol style="list-style-type: none"> 1) Resident 2) Not ordinarily Resident and 3) Non-Resident <ol style="list-style-type: none"> a. Income from business in Raichur 50,000 b. Profit from business in UK controlled from India 60,000 c. Income from house property in Japan not received in India 30,000 d. Income from business in India but received in Pakistan 50,000 e. Salary received in India for service rendered in USA 70,000 f. Interest on deposit with State Bank of India, in Bangalore 10,000 g. Profit from business in Ceylon controlled from India, 1/3 profit received in India 30,000 h. Salary received in India for service rendered in Kuwait 35,000 i. Past untaxed foreign income brought into India 80,000 j. Dividend received from domestic company 5,000 k. Interest on post office savings bank account 5,000 l. Agricultural income earned in Nepal 25,000 	A	1	10

2.a)	Mr. Kumar resigned from his service from a public company on 30 th November 2019 after completing 24 years and 10 months of service. During his service he was allowed to get 45 days of earned leave for every completed year of service. During his service he had availed 10 months leave and had encashed 6 months leave. On resignation he was paid leave salary of ₹2,20,000 for his credit of 20 months earned leave. His average salary during the 10 months preceding to the date of resignation was ₹11,000. Compute his taxable leave salary for the Assessment year 2020-21.	A	1	10
b)	Determine the legal status of the following persons A) Mr Kumar, an employee B) XYZ and Company C) Canara bank D) Rashmi Co-operative Housing Society limited E) BBMP F) Bangalore University G) Ashakumar and Ravi Partners H) Reliance Industries Limited I) Kumar consist of father, son daughter and Wife J) Mr. Varun	A	1	10
Section -2				
3.a)	Explain any five partially taxable allowances.	U	1	5
b)	Mr X is an employee in a company in Bangalore. He gives the following information of his salary for the previous year 2021-22 a) Basic salary at Rs 8000 per month. b) Dearness allowance Rs 2,000 per month (Rs 1,000 per month of this enters into retirement benefits). c) Family allowance Rs 500 per month. d) CCA Rs 250 per month e) Education allowance for two children at Rs 200 per month per child. f) House Rent allowance Rs 2400 per month. g) Rent paid by Mr X 2000 per month for his residence. h) Company has provided a new telephone at his residence and paid telephone bill of Rs 5000 during the year. i) Employees contribution to the RPF is at 14% of his salary and employer contributes an equal amount. j) Interest credited to the above fund at the rate of 14% p.a is rupees 14000. k) Mr X paid Professional tax at Rupees 100 per month. l) Mr X paid an Insurance premium of Rs 8000 on his life policy of Rs 80,000. Compute the taxable salary of Mr X for the Assessment year 2021-22.	A	1	15

4.a)	State any five fully taxable allowances.	U	1	5																		
b)	Mr Kumar is employed in Mysore. His particulars of Income for the assessment year 2021-22 are as follows a) Basic salary 8000 per month b) Dearness allowance 2000 per month (40% entered into Retirement benefits) c) Bonus Rs 8000 per annum. d) Commission 500 per month. e) Entertainment allowance Rs 600 per month. f) Hostel allowance for two children at 500 per month per child. g) Fair Rental value of Rent free accommodation provided by the employer Rs 50000 per annum. Value of furniture cost provided Rs 20000. h) Conveyance allowance 800 per month (Actual Expenses RS 600 Per month) i) He and his employer each contributes 15% of salary to RPF. j) Interest credited to RPF at 12% per annum amounted to RS 4800. Compute the taxable salary for the assessment year 2021-22.	A	1	15																		
Section- 3																						
5.a)	Ramesh furnishes the following particulars , calculate taxable and exempted HRA a) Basic pay Rs 50000 per month b) DA 25000 per month (retirement Benefits) c) HRA 5000 per month, Rent paid by him Rs 6000 per month d) Commission Rs 500 per month.	A	1	10																		
b)	Explain any five advantages and disadvantages of Budgetary control.	U	2	2x5=10																		
6.a)	Determine the value of Rent free furnished accommodation from the following: a) Basic salary Rs 25000 per month b) DA 25% OF Basic salary c) Bonus is equal to two month of basic salary and DA. d) Commission 800 per month. e) CCA 1500 per month f) He was provided with a Rent free accommodation. g) He was provided with furniture worth Rupees 5000.	A	1	10																		
b)	The Expenses budgeted for production of 10000 units in a factory are furnished below: On the basis of the data given prepare a Flexible budget for the production of a) 8000 units and b) 6000 units	A	2	10																		
<table><tr><th>Particulars</th><th>Amount (cost per unit (Rs)</th></tr><tr><td>Materials</td><td>70</td></tr><tr><td>Labour</td><td>25</td></tr><tr><td>Variable Overheads</td><td>20</td></tr><tr><td>Fixed Overheads (Rs 1,00,000)</td><td>10</td></tr><tr><td>Variable expenses (Direct)</td><td>5</td></tr><tr><td>Selling expenses(10% Fixed)</td><td>13</td></tr><tr><td>Distribution expenses (20% fixed)</td><td>7</td></tr><tr><td>Total</td><td>150</td></tr></table>		Particulars	Amount (cost per unit (Rs)	Materials	70	Labour	25	Variable Overheads	20	Fixed Overheads (Rs 1,00,000)	10	Variable expenses (Direct)	5	Selling expenses(10% Fixed)	13	Distribution expenses (20% fixed)	7	Total	150			
Particulars	Amount (cost per unit (Rs)																					
Materials	70																					
Labour	25																					
Variable Overheads	20																					
Fixed Overheads (Rs 1,00,000)	10																					
Variable expenses (Direct)	5																					
Selling expenses(10% Fixed)	13																					
Distribution expenses (20% fixed)	7																					
Total	150																					

Section-4							
7.a)	Discuss the following terms: a) Municipal value b) Fair rental value c) Standard rent d) Actual Rent e) Municipal tax				R	1	5x2=10
b)	Mr. Aravind is the owner of the following house properties. Find out the net annual value for the assessment year 2021-22.				A	1	10
	PARTICULARS	A	B	C			
	Municipal value	60,000	60,000	1,20,000			
	Fair rent value						
	Standard rent	64,000	56,000	1,32,000			
	Actual rent						
	<u>Municipal tax: Paid</u>	68,000	80,000	1,00,000			
	Due	72,000	64,000	96,000			
			8,000				
				8,000			
8.a)	Write the provisions relating to deduction under section 24 for calculation of Income from House property.				A	1	10
b)	Mr. Shankar is the owner of three properties in Bangalore and let-out all the houses throughout the year				A	1	10
	PARTICULARS	HOUSE-A	HOUSE-B	HOUSE-C			
	Fair Rent	1,80,000	1,50,000	1,20,000			
	Municipal Value	1,50,000	2,00,000	1,00,000			
	Let Out (Per Month)	20,000	15,000	25,000			
	Use By Tenant	Residential	Office	Residential			
	Repair Charges	10,000	-	40,000			
	Collection charges	20,000	5,000	-			
	Interest On Loan:						
	For Construction	1,00,000					
	For Marriage of Daughter	-	60,000				
	a) For Repairs	-	-	10,000			

	<p>Municipal tax is 10% of municipal valuation. Municipal tax of House-A was paid by owner but municipal tax of House-B was not paid up to 31st March 2021 and municipal tax of House-C was paid by tenant. The house-C was remained vacant for 2 months.</p> <p>Compute Income from House Property for the Assessment Year 2021-22.</p>			
--	---	--	--	--

Section-5

9a)	Write the expenses expressly allowed while calculating Income from Business.		U	1	5																																																															
9 b	Smt. Jyothi is a registered medical practitioner. She keeps her books on cash basis and for the year ended 31 st March, 2021 her summarized cash account is as under:		A	1	15																																																															
		<table><tr><th>PARTICULARS</th><th>₹</th><th>PARTICULARS</th><th>₹</th></tr><tr><td>TO Opening balance b/d</td><td>27,000</td><td>By Cost of medicines</td><td>2,00,000</td></tr><tr><td>To Bank loan</td><td></td><td>By Surgical equipment's</td><td>60,000</td></tr><tr><td>To Sale of medicines</td><td>60,000</td><td>By Motor car</td><td>1,20,000</td></tr><tr><td>To Consultation fees</td><td>3,05,000</td><td>By Car expenses</td><td>18,000</td></tr><tr><td>To Visiting fees</td><td>1,00,000</td><td>By Salary to Staff</td><td>12,000</td></tr><tr><td>To Interest on investments</td><td>0</td><td>By Rent of dispensary</td><td>12,000</td></tr><tr><td>To Rent from property (let out)</td><td>80,000</td><td>By General expenses</td><td>6,000</td></tr><tr><td>To Sale of building</td><td>90,000</td><td>By Personal expenses</td><td>36,000</td></tr><tr><td>To Sale of furniture</td><td>72,000</td><td>By Life insurance premium</td><td>20,000</td></tr><tr><td></td><td>1,50,000</td><td>By Interest on Bank loan</td><td>3,600</td></tr><tr><td></td><td>0</td><td>By Property insurance</td><td>4,000</td></tr><tr><td></td><td>50,000</td><td>By Fixed deposit in bank</td><td>3,00,000</td></tr><tr><td></td><td></td><td>By Closing balance c/d</td><td>1,42,400</td></tr><tr><td></td><td>9,34,000</td><td></td><td>9,34,000</td></tr><tr><td></td><td>0</td><td></td><td></td></tr></table>	PARTICULARS	₹	PARTICULARS	₹	TO Opening balance b/d	27,000	By Cost of medicines	2,00,000	To Bank loan		By Surgical equipment's	60,000	To Sale of medicines	60,000	By Motor car	1,20,000	To Consultation fees	3,05,000	By Car expenses	18,000	To Visiting fees	1,00,000	By Salary to Staff	12,000	To Interest on investments	0	By Rent of dispensary	12,000	To Rent from property (let out)	80,000	By General expenses	6,000	To Sale of building	90,000	By Personal expenses	36,000	To Sale of furniture	72,000	By Life insurance premium	20,000		1,50,000	By Interest on Bank loan	3,600		0	By Property insurance	4,000		50,000	By Fixed deposit in bank	3,00,000			By Closing balance c/d	1,42,400		9,34,000		9,34,000		0				
PARTICULARS	₹	PARTICULARS	₹																																																																	
TO Opening balance b/d	27,000	By Cost of medicines	2,00,000																																																																	
To Bank loan		By Surgical equipment's	60,000																																																																	
To Sale of medicines	60,000	By Motor car	1,20,000																																																																	
To Consultation fees	3,05,000	By Car expenses	18,000																																																																	
To Visiting fees	1,00,000	By Salary to Staff	12,000																																																																	
To Interest on investments	0	By Rent of dispensary	12,000																																																																	
To Rent from property (let out)	80,000	By General expenses	6,000																																																																	
To Sale of building	90,000	By Personal expenses	36,000																																																																	
To Sale of furniture	72,000	By Life insurance premium	20,000																																																																	
	1,50,000	By Interest on Bank loan	3,600																																																																	
	0	By Property insurance	4,000																																																																	
	50,000	By Fixed deposit in bank	3,00,000																																																																	
		By Closing balance c/d	1,42,400																																																																	
	9,34,000		9,34,000																																																																	
	0																																																																			
Keeping in view the following additional information, compute her income from profession for the previous year 2020-21:																																																																				
a) 1/3 rd car expenses are for personal use.																																																																				
b) Written down value of the house property on 1 st April, 2020 was ₹40,000. There were no other assets in these blocks.																																																																				
c) Rate of depreciation on car and surgical equipments is 15% p.a.																																																																				

10.a)	Explain certain allowable losses under Income from business				A	5
b)	Profit & Loss account of M/s. Raju & Co. for the year ended 31 st March 2021				A	15
	PARTICULARS	₹	PARTICULARS	₹		
	To General Expenses	50,000	By Gross Profit B/D	14,00,000		
	To Fire Insurance Premium	40,000	By Bad Debts Recovered			
	Bad Debts	10,000	(Disallowed Earlier)	40,000		
	To Salaries	6,50,000	By Interest On Government Securities	40,000		
	To Advertisement (In Cash)	2,22,500	By Rent Received From Employees	1,20,000		
	To Proprietor's Salary	1,25,000		60,000		
	Interest on Capital	20,000	By Interest From Debtors For Delayed Payments			
	Income Tax	10,000				
	To Depreciation	20,000				
	To GST (Due)	50,000				
	To Advance Income Tax Paid	10,000				
	Donations	5,000				
	To Motor Car Expenses	7,500				
	To Municipal Tax of Quarters Let to Employees					
	To Net Profit	50,000				
		3,90,000				
		16,60,000		16,60,000		
	The following other information is available					
	a) General expenses include ₹28,000 paid as compensation to an old employee whose services were terminated in the interest of business and ₹22,000 by way of help to a poor university student. b) Depreciation calculated according to rates of income tax comes to ₹29,000. c) GST was paid on 1 st May 2021. Due Date for filing of return is 31 st July 2021. d) 50% of motor car expenses is for proprietor's personal use. Compute his business income for the assessment year 2021-22.					

**ASSESSMENT FRAMEWORK FOR SEE – 2
(PRACTICAL)TALLY
ACCOUNTING PACKAGE**

Programme: Commercial Practice

Duration: 3 Hrs. Max. Marks: 100 Course Code:2555				
	C L	CO	PO	Marks
1. Create a Company AKASH & Co. and record the following transactions in Tally. Display the financial Statement. (Problem on Accounts Only) 1. 01-04-2020 Commenced the business with cash of ₹ 1,00,000 2. 02-04-2020 An account was opened with SBI and deposited ₹ 30,000 3. 04-04-2020 Purchased furniture by paying cash ₹ 10,000 4. 06-04-2020 Goods purchased on credit from Mohan for ₹ 20,000 5. 08-04-2020 Cash sales made for ₹ 8,000 6. 10-04-2020 Goods sold to Shreya on credit for ₹ 60,000 7. 11-04-2020 Part payment of ₹ 10,000 made to Mohan by cheque 8. 13-04-2020 Shreya made part payment of ₹ 5,000 by cash 9. 15-04-2020 Wages of ₹ 3,000 paid by cash 10. 17-04-2020 Salary ₹ 5,000 paid by cheque 11. 19-04-2020 Returned goods worth ₹ 5,000 to Mohan 12. 18-04-2020 Received back goods from Shreya worth ₹ 10,000 13. 20-04-2020 Sold furniture worth ₹ 5,000 14. 26-04-2020 Borrowed loan from SBI ₹ 2,00,000 15. 30-04-2020 Interest paid on borrowed loan from SBI ₹8,500	A	3	1,2,3, 4,5,6, 7	30
2. Create a Company KIRAN & Co. and record the following transactions in Tally. Display the financial Statement & Inventory position. (Problem on Accounts & Inventory with GST) 1. 01-12-2020 Commenced the business with cash of ₹ 5,00,000 2. 03-12-2020 An account was opened with Canara Bank and deposited ₹ 1,00,000 3. 05-12-2020 Purchase of following items from Rajesh Infotech, Bangalore	A	3	1,2,3, 4,5,6, 7	30

Scheme of Evaluation for SEE 2

Sl. No	Description	Marks
1	Execution of the solution on the problem given on accounts only	30
2	Execution of the solution on the problem given on accounts and inventory with GST	30
3	Record and Report /display (10+10)	20
4	Viva voce	20
Total		100

Rubrics for Evaluation of Execution of the solution on the problem given on accounts only /
Content Evaluation

Evaluation Parameters	10	8	6	4	2	Student Score
Identification of the main problem	Identifies and understands all the main issues in the problem statement	Identifies and understands most of the main issues in the problem statement	Identifies and understands some of the issues in the problem statement	Identifies and understands a few of the issues in the problem statement	Identifies limited issues in the problem statement	6
Analysis of the issues	Insightful and thorough analysis of all the issues	Thorough analysis of most of the issues	Superficial analysis of some of the issues in the problem statement	Incomplete analysis of the issues	Very less analysis of the issue	4
Comments on solutions (The solution will be in the problem statement)	Comments on solutions to all issues in the problem statement	Appropriate, well thought out comments about solutions, to most of the issues in the problem statement	Superficial and / or inappropriate solutions to some of the issues in the problem statement	Little and/or inappropriate solutions to all of the issues in the problem statement	Very little action to all issues in the problem statement	2
Total						12/30

Rubrics for Evaluation of Execution of the solution on the problem given on accounts and inventory with GST

Evaluation Parameters	10	8	6	4	2	Student Score
Delivery & Ethusiasm	Very clear and concise flow of ideas Demonstrates passionate interest in the topic and engagement with class / examiner	Clear flow of ideas Demonstrates interest in the topic and engagement with class / examiner	Most ideas flow but is lost at times Limited evidence of interest in and engagement with the topic	Hard to follow the flow of ideas Lack of enthusiasm and interest	Very difficult in projecting the ideas and Poor presentation skills	6
Display of Reports	Display of all the Financial Statements, Ledgers, Groups and GST Reports	Display of all the Financial Statements, Ledgers and Groups	Display of all the Financial Statements and Ledgers	Display of all the Financial Statements	Display of only Balance Sheet	6
Understanding and Analysis of the Problem and finding the suitable solution	Insightful and thorough analysis of all the issues	Thorough analysis of most of the issues	Superficial analysis of some of the issues in the problem statement	Incomplete analysis of the issues	Poor analysis of the issue	10
Total						22 / 30

Rubrics for Evaluation of Result / Execution

Evaluation Parameters	10	8	6	4	2	Student Score
Using of Function Keys	Using of all the Function Keys and Short Cuts for all the functions	Using of all important Function Keys and Short Cuts for all the functions	Using of some of the Function Keys and Short Cuts for all the functions	Using of all the Function Keys for all the functions	Using of very few Function Keys for the functions	4
Proposing ideas and innovative solutions on the results obtained	Various ideas and innovative solutions have been proposed and their application have been very clearly outlined	Various ideas and innovative solutions have been proposed and their application have been clearly outlined	Various ideas and innovative solutions have been proposed and their application have been outlined	Various ideas and innovative solutions have been proposed and few applications have been outlined	Various ideas and innovative solutions have been proposed	6
Total						10/20

Lab Requirements:

- a. Computers @ 20 Per Batch as per the following specifications
 - 10th Gen Intel® Core™ i5-10400
 - Windows 11 Home Single Language
 - (Dell Technologies recommends Windows 11 Pro for business) Intel® UHD Graphics 630
 - 8 GB, 1 x 8 GB, DDR4, 2666 MHz
 - 1TB 7200RPM 3.5" SATA HDD
- b. Tally ERP 9.2 / Tally Prime Accounting Software
- c. Laser Printer – 1 Per Lab

References

Sl. No	Description
01	Introduction to Tally Software and Its Features (managementstudyguide.com)
02	Top 10 features of Tally.ERP9? - Easy Reports
03	11 Best Features of Tally ERP Software » Digitalworld839
04	Inventory Information (tallysolutions.com)
05	Various Tally ERP 9 Reports - Account, Statutory, GST and E-Way Bills (tallysolutions.com)
06	GST - Goods & Services Tax GST (India) - What is GST? - Indirect Tax Law (cleartax.in)
07	GST and How to use GST in Tally ERP 9 Tally Solutions
08	Income Tax –I Mariyappa
09	Income Tax -1 – Usha Devi.N, B. G Baskar, A.v Chnadra shaker, S. Sharmila, K.R Mahesh Kumar,N.R Ravi Kiran and R.G Saha
10	Income Tax Law and Prattice : Dr. H.C Mehrotra and Dr.S.P Goyal

CONSULTATION WITH INDUSTRY EXPERTS

1. Mrs.Abhilasha, Asst. Manager, Bank Note Paper Mill India, Subsidiary of RBI, Mysore
2. Mrs.Jyothishree, Independent Testing Specialist, Wells Fargo International Bank, Bangalore
3. Mr. Gowtham K N, Documentationist, ISRO, Bangalore

**GOVERNMENT OF KARNATAKA
DEPARTMENT OF COLLEGIATE AND TECHNICAL E
DUCATION**

JSS POLYTECHNIC FOR THE DIFFERENTLY ABLED (AUTONOMOUS)

Programme: DIPLOMA IN COMMERCIAL PRACTICE

Course Code	2556	Semester	V
Course Title	Cost and Management Accounts	Course Group	Core
No. of Credits	10	Type of Course	Integrated
Course Category	Core	Total Contact Hours	13Hrs. / Week 208 Hrs. / Semester
Prerequisites	Basic Accountancy	Teaching Scheme	[L : T : P] = 5 : 2 : 6
CIE Marks	120	SEE Marks	80

Course Cohort Owner

A Course Cohort Owner is a faculty from the core discipline, who is fully responsible for one specialized field of study and the cohort of students who have chosen to study that specialized field of study.

Guidelines for Cohort Owner

1. Each Specialized field of study is restricted to a Cohort of 20 students which could include students from other relevant programs.
2. One faculty from the Core Discipline shall be the Cohort Owner, who for teaching and learning in allied disciplines can work with faculty from other disciplines or industry experts.
3. The course shall be delivered in boot camp mode spanning over 15 weeks of study, weekly developmental assessments and culminating in a mini capstone.
4. The industry session shall be addressed by industry subject experts (in contact mode/online /recorded video mode) in the discipline only.
5. The cohort owner shall be responsible to identify experts from the relevant field and organize industry session as per schedule.
6. Cohort owner shall plan and accompany the cohort for any industrial visits.
7. Cohort owner shall maintain and document industrial assignments, weekly assessments, practices and mini project.
8. The cohort owner shall coordinate with faculties across programs needed for their course to ensure seamless delivery as per time table
9. The cohort owner along with classroom sessions can augment or use supplementally teaching and learning opportunities including good quality online courses available on platforms like Karnataka LMS, Infosys Springboard, NPTEL, Unacademy, SWAYAM, etc.
10. Cohort owner shall guide the cohorts for the selection and execution of mini project

Course Outcome: A Student Should Be Able To

CO1	Computing Cost relating to Materials, Labour and Overheads
CO2	Analyze and interpret Financial Statements and Accounting Ratios
CO3	Computerize the Accounts along with Inventory including GST.

Detailed Course Plan

Week	CO	PO	Content	L	T	P
1			Total	80	32	96
	1	1	UNIT-I COST CONCEPT & COST ASCERTAINMENT Meaning – objectives – advantages – Limitations of Cost Accounting	4	1	2
		1	Cost Accounting versus Financial Accounting – Essentials of a good Costing System Discuss any Costing System adopted by Production Unit (1 Hr. T)			
	3	1,2,7	TAP: Practical: Unit – 1: BASICS OF ACCOUNTING & INTRODUCTION TO TALLY Introduction - Concept of Double Entry, Types of Accounts – Real, Person Accounting and Nominal accounting, Financial Statements – Trading & Profit & Loss Account, Balance sheet	1	1	4
2	1	1	Contd..UNIT-1 COST CONCEPT & COST ASCERTAINMENT Meaning of Cost, Cost Center & Cost Unit, Elements of Cost – Non-Cost Expenses Identify Non-Cost Expenses from the data given by Production Unit (1 Hr. P)	4	1	2
			Meaning of Cost Sheet – Purposes of Cost Sheet – Specimen / Format of Cost Sheet Draft a chart on Elements of Cost of any Product or Service (1 Hr. P)			
	3	1,2,7	Contd..TAP: Practical: Unit – 1: BASICS OF ACCOUNTING & INTRODUCTION TO TALLY Introduction on Computerized Accounting, Tally Accounting Package - Features, Advantage, Explanation on Tally. Recording of Journal Entries for basic transactions manually. Gateway of Tally & its Components, Meaning of Company, Accounting and inventory, create, Shut and Delete the Company, Configuration of Company Features – Practicing of features.	1	1	4

3	1	1,2	Contd..UNIT-1 COST CONCEPT & COST ASCERTAINMENT Simple problems on preparation of Prime Cost	4	1	2
	1	1,2,3	Simple problems on preparation of Total Cost Compute the Total Cost of Product or Service (1 Hr. P)			
	1	1,2,3	Simple problems on preparation of Cost Sheet Calculate the profit or loss of Product or Service with Scrap Value (1 Hr. P)			
	3	1,2,3,7	Contd..TAP: Practical – UNIT – 1 BASICS OF ACCOUNTING AND BASIC CONFIGURATION Financial Statements - P & L A/c and Balance Sheet. Components of P & L A/c - Direct Incomes, Indirect Incomes, Direct Expenses, Indirect Expenses, Components of Balance sheet - Assets - Fixed Assets, Current assets, Fictitious Assets, Liabilities - Long Term liabilities, Short term liabilities, Current Liability Formats of Financial Statements. Preparation of Simple P & L A/c & Balance Sheet manually with the help of given information. Configuration of Accounting features , Default Groups & Ledger Accounts Practicing of features.	1	1	4
4	1	1,2,3	Contd..UNIT-1 COST CONCEPT & COST ASCERTAINMENT Simple Problems on Make or Buy decision (when purchase price is given in problem) Collect data from Production & Purchase Department to take a decision on Make or Buy a Product (1 Hr. T)	4	1	2
	3	1,2,3,7	TAP: Practical: UNIT -2: GROUPS AND VOUCHERS Meaning of groups, types of groups. Advantages of creating Multiple group Differentiation & Demonstration of creating Simple and Multiple groups. Creation of Groups – Single and Multiple, Display, Altering and Deleting Group Ledgers - Creating Single Ledger & Multiple, Displaying, Altering and Delete, Exercises for execution of these.	1	1	4
5	1	1,2	UNIT-II MATERIAL COST 08-T2-P4 TOTAL MARKS 20 Meaning of Inventory – Need for Material Inventory Control – Techniques used in Inventory Control	3	1	2
	1	1,2	Economic Order Quantity (EOQ) - Concept			
	1	1,2	Stock Levels - Maximum, Minimum, Re-order Level, Average Stock Level, & Danger Level Collect data from a Store Department & Calculate different Levels. (1 Hr. T)			
	1		Simple problems on Stock Levels Problems on Level Setting (1 Hr. P)			

	3	1,2,3,7	Contd.. TAP: Practical - UNIT -2: GROUPS AND VOUCHERS Meaning of Vouchers, Types of Vouchers: Contra, Payment, Receipt, Journal, Purchase & Sales vouchers. Differentiation & Demonstration of Creation of different types of vouchers. Identifying the effect of each voucher entry on financial statements. Creating Contra Vouchers, Payment Vouchers, Receipt Vouchers, Journal Voucher, Purchase Vouchers, Sales Vouchers.	1	1	3
6	1	2,3,6,7	Contd.. UNIT-II MATERIAL COST Pricing of Material Issues – Methods of Pricing of Material Issues – Problems on Pricing of Material Issues under First In First Out (FIFO) Collect data from Stores regarding methods of Material Issues adopted by Industry (1 Hr. T)	4	1	2
	1	2,3,6,7	Problems on Pricing of Material Issues under First in First Out (FIFO), Practice problems on preparing Stores Ledger - FIFO (1 Hr. P)			
	1	2,3,6,7	Problems on pricing of Material Issues under Last in First Out (LIFO)			
	1	2,3,6,7	Problems on pricing of Material Issues under Last in First Out (LIFO) Practice problems on preparing Stores Ledger – LIFO (1 Hr. P)			
	3	1,2,3,7	Contd..TAP: Practical - UNIT -2: GROUPS AND VOUCHERS Meaning of Vouchers, Types of Vouchers: Credit Note, Debit Note, Reversing, Memo and Optional voucher. Differentiation & Demonstration of Creation of different types of vouchers. Creating Credit Note Vouchers, Debit Note Vouchers, Reversing Journal Vouchers, Memo Vouchers, Optional Vouchers, Exercises for execution of these.	1	1	4
			CIE-1 Written & Practice Test.	2		
7	1	1,2	UNIT-III LABOUR COST Meaning of Direct & Indirect Labour Cost - Control of Labour Cost – OverTime & Idle Time	4	1	2
	1	1,2	Methods of Wage Payment - Time Wage System, Piece Wage System – Bonus Systems (Halsey Premium Plan, Rowan Premium Plan)- Simple Problems Calculate wage payments under various methods (1 Hr. P)			
	1	1,2,3,6,7	Problems on calculation of the Earnings of Workers under Time Wage System, Piece Wage System, Bonus systems (Halsey Premium Plan & Rowan Premium Plan) Collect the data regarding the Incentives Plans adopted by any Industry (1 Hr. T)			
	1	1,2,3,6,	TAP: Practical: UNIT – 3 REPORT GENERATION Importance of Report generation, Reporting through Financial statements and its analysis. Demonstration of using all the above vouchers	1	1	4

8	1	2,3,6,7	Contd.. UNIT-III LABOUR COST Meaning of Labour Turnover – Causes – Methods of Measurement of Labour Turnover - Problems on calculation of Labour Turnover and Labour Turnover Rate under Separation Method, Replacement Method and Flux method only Calculate Labour Turnover Rates under various methods (1 Hr. P)	3	1	2
	3	1,2,3,6,	Contd..TAP: Practical: UNIT – 3 REPORT GENERATION Minimum two exercises for execution by incorporating all types of voucher and generated The related Financial Statements.	1	1	3
			CIE-2 Written & Practice Test.	2		
9	1	1,2	UNIT-IV OVERHEADS L 08-T2-P4 TOTAL MARKS 20 Meaning & Classification of Overheads – Absorption – Meaning, Overhead Rates Identify the different types of Overheads incurred by an Industry (1 Hr. T)	4	1	2
	1	1,2,3	Absorption of Overheads - Overhead Rate - Methods of Absorption of Rates - Production Unit method, Percentage on Direct Material cost, Percentage on Direct Labour Cost, Percentage on Prime Cost, direct Labour Hour Rate & Machine Hour Rate Solve problems on Absorption Rates (1 Hr. P)			
	1	2,3	Simple on methods of Absorption of Rates – Production Unit method, Percentage on Direct Material Cost, Percentage on Direct Labour Cost, Percentage on Prime Cost, Direct Labour Hour Rate & Machine Hour Rate Solve problems on Absorption Rates (1 Hr. P)			
	1	1	Steps in Accounting of Overheads – Primary Distribution (Allocation & Apportionment - Basis of Apportionment of Overheads(Theory only)			
	3	1,2,3,7	TAP: Practical: UNIT – 4: GOODS AND SERVICES TAX Goods & Service Tax (GST) - Introduction, Basic concepts, and types of GST. Classification of Goods & Services -Rates of Tax - GST Forms, Reports, Returns formalities. Minimum two Exercises for execution of Sales and Purchase Vouchers und Groups of products by incorporating GST.	1	1	4
10	1	2,3	Contd.. UNIT-IV OVERHEADS Steps in Accounting of Overheads – Primary Distribution (Problems), Draft a Chart on Basis of Apportionment of Overheads (1 Hr. T)	3	1	2
	1	2,3	Steps in Accounting of Overheads – Secondary Distribution: (a) Repeated Distribution Method, Compute problems on Distribution of Overheads - Repeated Distribution Method (1 Hr. P)			

	1	2,3,4	Steps in Accounting of Overheads – Secondary Distribution, Compute problems on Distribution of Overheads . (1 Hr. P)			
	1	2,3,4	Steps in Accounting of Overheads – Secondary Distribution,(a) Repeated Distribution Method.			
	3	1,3,4,7	TAP: Practical: UNIT – 5: INVENTORY MASTERS Meaning and Importance of Stock Groups, Stock categories, Unit of Measurement. Types of groups, categories, and unit of measurement. Creation of Stock Groups - Single & Multiple Stock Groups, Displaying & Altering Stock Groups - Stock Categories - Creating Single stock & Multiple Stock categories - Displaying & Altering Stock Category - Units of Measurement - Creating Simple and Compound Units, Displaying, Altering & Deleting Units of Measurement - Exercises for execution of these	1	1	3
			CIE-3 Written & Practice Test.	2		
11	2	2,3	UNIT-V INTRODUCTION TO MANAGEMENT ACCOUNTING AND ANALYSIS OF FINANCIAL STATEMENT L 08. Meaning, Nature, Objectives, Functions, Tools and Techniques used in Management Accounting. Identify various Management Accounting Tools used in any Company (1 Hr. T)	4	1	2
	2	2,3	Distinction between Cost Accounting and Management Accounting Distinction between Financial Accounting and Management Accounting Analyses the areas of differences between Cost & Management Accounting of any Company (1 Hr. P)			
	3	1,3,4,7	Contd.. TAP: Practical: UNIT – 5: INVENTORY MASTERS Meaning and Importance of Godowns, Stock Items and Inventory Masters, Differentiation & Demonstration of Creation of Single & Multiple Godowns Stock groups, Stock Groups Stock items, Unit measurements. Creation of Godowns - Single & Multiple Godowns, Displaying & Altering God owns-Stock Items - Creating Single Stock & Multiple Stock Items, Displaying & Altering Stock Items, Voucher Types – Default Vouchers - Creating, Displaying, Altering & Deleting Voucher types- Creating Inventory Masters involving all the inventory vouchers. Exercises for execution of these.	1	1	4
12	2	2,3,4,7	Contd... UNIT-V INTRODUCTION TO MANAGEMENT ACCOUNTING AND ANALYSIS OF FINANCIAL STATEMENT Tools & Techniques of Analysis – Comparative Statements - Common size Statements	4	1	2
	2	2,3,4,7	Preparation of Comparative Statements Prepare a Comparative Statement with imaginary details.(1 Hr. T)			

	2	2,3,4,7	Preparation of Common Size Statements Practice problems on Common Size Statement (1 Hr. P)			
	2	2,3,4,7	Analysis and interpretation of Comparative Statements & Common Size Statements Practice problems on Analysis and Interpretation of Comparative Statements & Common Size Statements.(1 Hr. P)			
	3	1,2,3,4,5,6,7	Contd.. TAP: Practical: UNIT – 5: INVENTORY MASTERS TAP: Practical – Exercises covering all aspects of Accounting, Inventory and GST Importance of Comprehensive solutions for solving problems covering both Accounting Inventory vouchers along with its report generation. Demonstration of preparing Computerized Accounting covering, Accounts and Inventory. Exercises for execution of all the Accounting & Inventory vouchers in minimum two problems having minimum 12 transactions each. Generating and Viewings Stock Summary, Statements of Inventory, Inventory Books, Trial Balance, Trading & Profit & Loss Account and Balance Sheet.	1	1	4
13	2	1	UNIT VI RATIO ANALYSIS Meaning, Objectives, Advantages and Limitations of Ratio Analysis	3	1	2
	2	1,2	Types of Ratios- 1) Trading & Profit & Loss Account Ratios - Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Identify different types of Ratios followed by Industry (1 Hr. T)			
	2	1,2,3,4	1) Trading & Profit & Loss A/c Ratios - Expenses Ratio, Operating Profit Ratio & Stock Turnover Ratio. Solve the problems on Trading & Profit & Loss Account Ratios (1 Hr. P)			
	2	1,2,3,4	Simple Problems on Trading & Profit & Loss Account Ratios. Solve the problems on Trading & Profit & Loss Account Ratios (1 Hr. P)			
	3	1 to 7	TAP: Practical – Exercises covering all aspects of Accounting, Inventor Usefulness of different Reports in Decision-making. Review of different reports related to Inventory. Generating and viewing Inventory Books & Reports.	1	1	3

			CIE-4 Written & Practice Test.	2		
14	2	1,2	Contd... UNIT VI RATIO ANALYSIS Types of Ratios- 2) Balance Sheet Ratios - Current Ratio, Liquid Ratio & Debt Equity Ratio ,Visit any organization and identify the different Balance Sheet Ratios(1 Hr. T)	3	1	2
	2	1,2	Types of Ratios- 2) Balance Sheet Ratios - Propitiatory Ratio & SolvencyRatio			
	2	1,2,3	Simple Problems on Balance Sheet Ratios - Current Ratio, Liquid Ratio & DebtEquity Ratio Solve problems on Balance Sheet Ratio (1 Hr. P)			
	4	2,3,6, 7	Simple Problems on Balance Sheet Ratios - Propitiatory Ratio & Solvency RatioSolve problems on Trading & Profit & Loss Account and Balance SheetRatio (1 Hr. P)			
	5	1 to 7	TAP: Practical – Exercises covering all aspects of Accounting, Inventor and GST Expectation of Industry from candidates in Computerising the AccountsDemonstration of preparing Computerised Accounting covering Accounts and Inventory. Minimum 2 problems covering all vouchers of Accounts & Inventorywith minimum 12 transactions.	1	1	3
15	2	2,3,6, 7	Contd..UNIT VI RATIO ANALYSIS Types of Ratios - 3) Combined / Mixed Ratios - Debtor Turnover Ratio, Debt Collection Period, Creditor Turnover Ratio & Debt Payment Period. Identify the different types of Combined Ratios (1 Hr. T)	3	2	4
	2	2,3,6, 7	Types of Ratios- 3) Combined / Mixed Ratios - Assets Turnover Ratio, Fixed Assets Turnover Ratio, Current Assets Turnover Ratio & WorkingCapital Turnover Ratio			
	2	2,3,6, 7	Types of Ratios- 3) Combined / Mixed Ratios - Earning Per Share, PriceEarnings Ratio & Return on Investment / Proprietary Ratio .Practice problems on Combined Ratios (Excluding conversion of Ratiosinto Financial Statements) (1 Hr. P)			
	3	1 to 7	TAP: Practical – Exercises covering all aspects of Accounting, Inventor Expectation of Industry from candidates in Computerizing the Accounts. Demonstration of preparing Computerized Accounting covering Accounts and inventory including GST. Minimum 2 problems covering all vouchers of Accounts& Inventory including with minimum 12 transactions CIE-5 Written & Practice Test.	1	2	3
16	3	1 to 7	ASSESSEMENT - MINI PROJECT – FINANCE AND TAXATION /TALLY			
			CIE – 6 Comprehensive assessment based on mini project	5		4

CIE and SEE Assessment Methodologies

CIE Assessment	Assessment Mode	Duration In hours	Max Marks
Week 6	CIE 1– Written and Practice Test	2	20
Week 8	CIE 2– Written and Practice Test	2	20
Week 10	CIE 3– Written and Practice Test	2	20
Week 13	CIE 4– Written and Practice Test	2	20
Week 15	CIE 5– Written and Practice Test	2	20
Week 16	CIE 6– Comprehensive assessment based on Mini Project		20
TOTAL CIE MARKS (A)			120
SEE 1 - Theory Exam (QP for 100 Marks for 3 Hours and weightage of marks to be reduced to 40 Marks)		3	40
SEE 2 – Practical (QP for 100 Marks for 3 Hours and weightage of marks to be reduced to 40 Marks)		3	40
TOTAL SEE MARKS (B)			80
TOTAL MARKS (A+B)			200

ASSESSMENT FRAMEWORK FOR CIE (1 TO 5)

NOTE: THEORY TO BE CONDUCTED FOR 1 HOUR AND PRACTICE FOR 1 HOURS, TOTAL DURATION OF EXAM – 2 HOURS

Programme	Commercial Practice	Semester	V
Course	Cost And Management Accounts	Max Marks	10 (T) +10 (P) = 20
Course Code	2556	Duration	1 (T) + 1 (P) Hours
Name Of The Course Coordinator			

Note: Answer One Full Question from Each Section.

Q. Nos	Question	Cl L3/L4	Co	Po	Marks
---------------	-----------------	-----------------	-----------	-----------	--------------

Section-1 (Theory) – 10 Marks

Prepare a Cost sheet from the following information:		A	1	2,3	10
Direct materials	Rs. 5,20,000				
Direct Wages	Rs. 2,50,000				
Direct Expenses	Rs. 1,00,000				
Factory Overheads	Rs. 1,50,000				
Office Cost	Rs. 90,000				
Selling Expenses 15% on work cost	-				
Sales	Rs. 11,50,000				

The estimated cost of producing 8000 units of a product are as follows:		A	1	2,3	10																					
<table><tr><th>Particulars</th><th>Cost P/U</th><th>Total</th></tr><tr><td>Direct material cost</td><td>15</td><td>120000</td></tr><tr><td>Direct wages</td><td>10</td><td>80000</td></tr><tr><td>Direct Expenses</td><td>2</td><td>16000</td></tr><tr><td>Factory Overheads(Variable)</td><td>3</td><td>24000</td></tr><tr><td>Factory Overheads (Fixed)</td><td>5</td><td>40000</td></tr><tr><td>Total</td><td>35</td><td>280000</td></tr></table> <p>The same product can be purchased from the market at a price of Rs.32 per unit. If the product is purchased from the market, 60% of the fixed factory overhead will be saved.</p> <p>Should the company make the product or buy it from the market?</p>		Particulars	Cost P/U	Total	Direct material cost	15	120000	Direct wages	10	80000	Direct Expenses	2	16000	Factory Overheads(Variable)	3	24000	Factory Overheads (Fixed)	5	40000	Total	35	280000				
Particulars	Cost P/U	Total																								
Direct material cost	15	120000																								
Direct wages	10	80000																								
Direct Expenses	2	16000																								
Factory Overheads(Variable)	3	24000																								
Factory Overheads (Fixed)	5	40000																								
Total	35	280000																								
3.	TALLY ACCOUNTING PACKAGE - PRACTICAL Duration: 1 Hr. Max. Marks 10	CL	CO	PO	Marks																					
Section-2 (Practical) – 10 Marks																										
<p>(A) Create the Company by name TNPL Limited consisting the following details & create the group as specified.</p> <p>i. Mailing Name : “ABC”</p> <p>j. Address : “16, Industrial Area, Bangalore”</p> <p>k. State : “Karnataka”</p> <p>l. Pin Code : “560003”</p> <p>m. Financial Year from : “01-04-2021”</p> <p>n. Books beginning from : “01-04-2021”</p> <p>o. Telephone : “08022556677”</p> <p>p. Mobile : “1234567890”</p> <p>Create the following Groups</p> <p>a. Bank- Bangalore</p> <p>b) Sundry Debtors - Shivmoga</p> <p>c) Creditors – Mysore</p> <p>OR</p> <p>(B) Create the Company by your Register Number consisting the following details & create the Ledgers as specified.</p> <p>i. Mailing Name : REG No.</p> <p>j. Address : “No.29, Srinivasa Mandira, Shivamogga”</p> <p>k. Fax : “080-24632822”</p> <p>l. Email : “abc@gmail.com”</p> <p>m. Website : “WWW.dtetech.com”</p> <p>n. Financial Year from : “01-01-2020”</p> <p>o. Books beginning from : “01-01-2020”</p> <p>p. Mobile : “1234567890”</p> <p>Create the following ledgers</p> <p>a) Salary expenses</p> <p>b) Office expenses</p> <p>c) Interest Received</p>		A	3	1,2,3,6,7	10																					
		A	3	1,2,3,6,7	10																					

Scheme of Evaluation for CIE 6 (Evaluate the Mini Project on the basis of Rubrics mentioned below)

Sl. No.	Description	Marks
1	Project Report	10
2	Project Presentation	05
3	Viva voce	05
Total		20

RUBRICS FOR PROJECT REPORT

Evaluati on Paramet ers	5	4	3	2	1	Student Score
Proposi ngideas and innovat ive solutio ns	Identifies creative idea and understands all the main issues in the problem statement	Identifies creative idea and understands many of the main issues in the problem statement	Identifies creative idea and understands some issues in the problem statement	Identifies creative idea and understands few main issues in the problem statement	Identifies creative idea and understands very few main issues in the problem statement	5
Analysis of theissues	Insightful and thorough analysis of all the issues	Thorough analysis of most of the issues	Superficial analysis of some of the issues in the problem statement	Incomplete analysis of the issues	Very less analysis of the issue	4
Total						9/10

RUBRICS FOR PROJECT PRESENTATION

Evaluation Parameters	5	4	3	2	1	Student Score
Contents and its expression	Covers all the contents and expression with very good clarity	Covers all the contents and expression with good clarity	Covers all the contents and expression with average clarity	Covers few contents and expression with good clarity	Covers few contents with poor expression	4
Total						4/5

SUGESTED ACTIVITIES FOR MINI PROJECT (ANY ONE)

1. Collect information from a Manufacturing Unit, Prepare Cost Sheet & Estimated Cost Sheet with various Elements of Cost.
2. Prepare a Report on how important is Cost & Management Accounting in the Decision Making Process of Entrepreneurship with a Case Study.
3. Prepare a Report on how Cost Accounting Practices took the Garments Industry in India in positive direction.
4. Prepare a Report on Cost & Management Accounting as a tool for Performance Evaluation in a Manufacturing Company.
5. Collect Financial Statements of 5 years from an organization, calculate the different Ratios & Analyse & Interpret the results thereof.
6. Computerize 2 Months Transactions of any Business which deals with goods by considering the Accounts, Inventory and GST

ASSESSMENT FRAMEWORK FOR SEE 1 (THEORY)

Programme : Commercial Practice Semester V Course : COST AND MANAGEMENT ACCOUNTS Max Marks 100 Course Code : 2556 Duration : 3 Hrs				
Q. No	Question	CL	CO	Marks
Section-1				
1 A	Write the meaning of Cost Accounting. State any seven objectives of Cost Accounting.	A	1	10
B	A factory produces 200 units of a product. The cost information is given below: Direct Materials Rs. 40,000 Direct Wages Rs. 25,000 Direct Expenses Rs. 5,000 Factory Overheads Rs. 22,000 Administrative Overheads Rs. 14,000 Selling Overheads Rs. 50 per unit Sales: 200 units at Rs. 800 each. Prepare a Cost Sheet showing the Total Cost and Cost & Profit per unit.	A	1	10
2 A	Distinguish between Cost Accounting and Financial Accounting. (Any five)	A	1	10
B	The cost of manufacturing 5000 Units of product 'M' is given below: Direct Material Rs. 32000 Direct Labour Rs. 64000 Direct Expenses Rs. 15000 Variable Overhead Rs. 29000 Fixed Overhead Rs. 40000 The same product available in the market for Rs. 30 per unit with the assurance of continuous supply. Should the Company produce the product or buy it from the Supplier? Write the report to the managing Director giving your views in case the supplier reduces the price from Rs. 30 to Rs. 27 whether to Make or Buy this product.	A	1	10
Section-2				
3 A	Identify any five techniques of Inventory Control.	A	1	05
B	The average annual usage of a material is 10,000 Kgs. at a price of Rs. 5 per unit in a manufacturing concern, material M is used as follows: Maximum consumption 15,000 units per week Minimum Consumption 9,000 units per week Normal Consumption 12,000 units per week Reorder quantity 42,000 units Time required for delivery 4 to 6 weeks Time required for emergent supplies: 1 week	A	1	15

	Calculate the following Stock Levels: (a) Reorder Level (b) Minimum Level (c) Maximum Level (d) Danger Level (e) Average Level																																							
4A	The average annual usage of a material is 25,000 Kgs. at a price of Rs.10 per Kg. The storage cost is 15% on average inventory. The cost of placing one order is Rs.100. Find out EOQ and the number of orders per year?	A	1	05																																				
B	From the following information, prepare Stores Ledger under FIFO method of pricing the issues of a material for May 2020 May 1 Balance 100 units at Rs.15 per unit 3 Received 400 units at Rs.20 per unit 5 Issued 200 units 7 Issued 120 units 15 Received 300 units at Rs.22 per unit 18 Issued 250 units 20 Issued 100 units	A	1	15																																				
Section- 3																																								
5A	From the following particulars, you are required to work out the earnings of a worker for a week under: (a) Time Rate System (b) Piece Rate System (c) Halsey Premium Scheme and (d) Rowan's Premium Scheme Normal Time: 60 Hours, Actual Time Taken: 48 Hours, Hourly Wage Rate: Rs.10.00 Piece Rate Per unit: Rs.4.00 Actual output: 150 pieces	A	1	10																																				
B	From the following particulars supplied by the personnel department of a fire, Calculate Labour Turn Over Rate(LTR) Under a) Separation method b) Replacement method c) Flux method Total number of employees at the beginning of the month - 2500 Number of employees who are recruited during the month- 300 Number of employees who left during the month – 500 Total number of employees at the end of the month - 2100	A	1	10																																				
6A	Distinguish between Management Accounting and Cost Accounting. (Any five)	A		10																																				
B	<div>The following are the Balance Sheet of JK Ltd. As at 31st March 2019 and 2020 Prepare& analyse a Common Size Balance Sheet.</div> <table><tr><th>Particulars</th><th>Note No.</th><th>31-03-2020 Rs.</th><th>31-03-2019 Rs.</th></tr><tr><td>I. Equity and liabilities</td><td></td><td></td><td></td></tr><tr><td>1. Shareholders fund</td><td></td><td></td><td></td></tr><tr><td> a) Share Capital</td><td></td><td>17,00,000</td><td>15,00,000</td></tr><tr><td> b) Reserves & Surplus</td><td></td><td>6,00,000</td><td>6,00,000</td></tr><tr><td>2. Non-current liabilities</td><td></td><td></td><td></td></tr><tr><td> Long-term borrowings</td><td></td><td>8,00,000</td><td>5,00,000</td></tr><tr><td>3. Current liabilities</td><td></td><td>17,50,000</td><td>12,50,000</td></tr><tr><td> Trade payables</td><td></td><td></td><td></td></tr></table>	Particulars	Note No.	31-03-2020 Rs.	31-03-2019 Rs.	I. Equity and liabilities				1. Shareholders fund				a) Share Capital		17,00,000	15,00,000	b) Reserves & Surplus		6,00,000	6,00,000	2. Non-current liabilities				Long-term borrowings		8,00,000	5,00,000	3. Current liabilities		17,50,000	12,50,000	Trade payables				A		10
Particulars	Note No.	31-03-2020 Rs.	31-03-2019 Rs.																																					
I. Equity and liabilities																																								
1. Shareholders fund																																								
a) Share Capital		17,00,000	15,00,000																																					
b) Reserves & Surplus		6,00,000	6,00,000																																					
2. Non-current liabilities																																								
Long-term borrowings		8,00,000	5,00,000																																					
3. Current liabilities		17,50,000	12,50,000																																					
Trade payables																																								

	Total							
II. Assets								
1. Non-current assets								
a) Fixed assets:								
-Tangible asset								
Plant & Machinery								
- Intangible assets								
Goodwill		48,50,000	38,50,000					
b) Non-current investments								
2. Current assets								
Inventories		19,00,000	12,00,000					
		20,00,000	15,00,000					
		8,00,000	9,00,000					
		1,50,000	2,50,000					
		48,50,000	38,50,000					

Section-4

Section 4

7A	<p>You are given the following information in respect of overheads in a factory:</p> <table><tr><td>Production Departments</td><td>Service Departments A:</td></tr><tr><td>Rs.6,00,000</td><td>X: Rs.1,75,000</td></tr><tr><td>B: Rs.5,25,000</td><td>Y: Rs.2,25,000</td></tr><tr><td>Rs.3,75,000</td><td>C:</td></tr></table> <p>The expenses of X and Y Service Departments are apportioned as under:</p> <table><tr><th rowspan="2">Departments</th><th colspan="3">Productions Dept</th><th colspan="2">Service Dept</th></tr><tr><th>A</th><th>B</th><th>C</th><th>X</th><th>Y</th></tr><tr><td>Overhead Cost of X</td><td>20%</td><td>40%</td><td>30%</td><td>-</td><td>10%</td></tr><tr><td>Overhead Cost of Y</td><td>40%</td><td>20%</td><td>20%</td><td>20%</td><td>-</td></tr></table> <p>Show clearly as to how the expenses of X and Y Service Departments would be apportioned to Production Departments under Repeated Distribution Method.</p>	Production Departments	Service Departments A:	Rs.6,00,000	X: Rs.1,75,000	B: Rs.5,25,000	Y: Rs.2,25,000	Rs.3,75,000	C:	Departments	Productions Dept			Service Dept		A	B	C	X	Y	Overhead Cost of X	20%	40%	30%	-	10%	Overhead Cost of Y	40%	20%	20%	20%	-	A	2	10
Production Departments	Service Departments A:																																		
Rs.6,00,000	X: Rs.1,75,000																																		
B: Rs.5,25,000	Y: Rs.2,25,000																																		
Rs.3,75,000	C:																																		
Departments	Productions Dept			Service Dept																															
	A	B	C	X	Y																														
Overhead Cost of X	20%	40%	30%	-	10%																														
Overhead Cost of Y	40%	20%	20%	20%	-																														
B	<p>The following particulars related to the Production Department of a factory for the month of June 2020</p> <table><tr><td>Materials used</td><td>Rs.1,20,000</td></tr><tr><td>Direct Wages</td><td>Rs. 72,000</td></tr><tr><td>Direct Labour Hours worked</td><td>Rs. 20,000</td></tr><tr><td>Hours of Machine operation</td><td>Rs. 25,000</td></tr><tr><td>charge allocated to the Department Rs.</td><td>Rs. 90,000</td></tr></table> <p>Calculate Overheads Recovery Rates under the following methods;</p> <table><tr><td>a)Direct Material Cost Rate</td><td>b) Direct Labour Cost Rate</td><td>c) Prime Cost Rate</td></tr><tr><td>d) Direct Labour Hour Rate</td><td>e) Machine Hour Rate</td><td></td></tr></table>	Materials used	Rs.1,20,000	Direct Wages	Rs. 72,000	Direct Labour Hours worked	Rs. 20,000	Hours of Machine operation	Rs. 25,000	charge allocated to the Department Rs.	Rs. 90,000	a)Direct Material Cost Rate	b) Direct Labour Cost Rate	c) Prime Cost Rate	d) Direct Labour Hour Rate	e) Machine Hour Rate		A		10															
Materials used	Rs.1,20,000																																		
Direct Wages	Rs. 72,000																																		
Direct Labour Hours worked	Rs. 20,000																																		
Hours of Machine operation	Rs. 25,000																																		
charge allocated to the Department Rs.	Rs. 90,000																																		
a)Direct Material Cost Rate	b) Direct Labour Cost Rate	c) Prime Cost Rate																																	
d) Direct Labour Hour Rate	e) Machine Hour Rate																																		

8A	The following information is supplied from the costing records of acompany: Rent 5,000 Maintenance 3,200 Depreciation 1, 900 Lighting 800 Insurance 1,500 Employer’s Contribution to P.F. 1,000 Energy 2,700 Supervision 5,500	A		10																																		
	<table><tr><th rowspan="2">Particulars</th><th colspan="4">Departments</th></tr><tr><th>A</th><th>B</th><th>C</th><th>D</th></tr><tr><td>Floor Space(Sq.Ft)</td><td>150</td><td>110</td><td>90</td><td>50</td></tr><tr><td>Number Workers</td><td>24</td><td>16</td><td>12</td><td>8</td></tr><tr><td>Total Direct Wages (Rs.)</td><td>8,000</td><td>6,000</td><td>4,000</td><td>2,000</td></tr><tr><td>Cost of Machinery (Rs)</td><td>24,00</td><td>18,000</td><td>12,00</td><td>6,000</td></tr><tr><td>Stock of Goods (Rs)</td><td>15,00</td><td>9,000</td><td>6,00</td><td>-</td></tr></table>				Particulars	Departments				A	B	C	D	Floor Space(Sq.Ft)	150	110	90	50	Number Workers	24	16	12	8	Total Direct Wages (Rs.)	8,000	6,000	4,000	2,000	Cost of Machinery (Rs)	24,00	18,000	12,00	6,000	Stock of Goods (Rs)	15,00	9,000	6,00	-
	Particulars					Departments																																
					A	B	C	D																														
	Floor Space(Sq.Ft)				150	110	90	50																														
	Number Workers				24	16	12	8																														
	Total Direct Wages (Rs.)				8,000	6,000	4,000	2,000																														
	Cost of Machinery (Rs)				24,00	18,000	12,00	6,000																														
	Stock of Goods (Rs)				15,00	9,000	6,00	-																														
	Prepare a statement showing apportionment of costs to various departments Under Primary Overhead Distribution Summary.																																					
B	Identify the basis of Apportionment of the following overhead expenses: i) Rent &rates ii) Lighting iii) Supervision iv) Depreciation v) Compensation to workers vi) Power vii) Insurance viiii) Labour welfare cost ix) Repairs &maintenance x) Air conditioning Expenses	A		10																																		
Section-5																																						
9A	Write the meaning of Accounting ratios. State the functions of Ratioanalysis. (any seven)	A	3	10																																		
B	From the following data: Sales Rs.25,20,0000 Cost of sales Rs.19,20,000 Net Profit Rs. 3,60,000 Inventory Rs.8,00,000 Other Current assets Rs.7,60,000 Fixed Assets Rs. 14,40,000 Current Liabilities Rs.6,00,000 Calculate: i) Gross profit ratio ii) Net Profit ratio iii) Return on total assets ratio iv) Inventory turnover v) Working Capital turnover	A		10																																		

10A	From the following Balance Sheet information, Calculate: a) Debt EquityRatio b) Total Assets to Debt Ratio c) Proprietary Ratio and d) Debt to Capital Employed Ratio.						10														
	LIABILITIES	Rs.	ASSETS	Rs.	A																
	1. Share holders' funds: a) Share Capital b) Reserves& Surplus 2. Non- current Liabilities Long-term borrowings 3. Current Liabilities	4,00,000 1,00,000 150,000 50000 7,00,000	1. Non-current Assets a) Fixed Assets b) Non-current Investments 2. Current Assets	4,00,000 1,00,000 2,00,000 7,00,000																	
B	From the following information is given by ABC Company from its booksof accounts as on March 31,2020: <table><tr><td>Particulars</td><td>Rs.</td></tr><tr><td>Inventory</td><td>1,00,000</td></tr><tr><td>Total Current Assets</td><td>1,60,000</td></tr><tr><td>Shareholders' funds</td><td>4,00,000</td></tr><tr><td>13% Debentures</td><td>3,00,000</td></tr><tr><td>Current Liabilities</td><td>1,00,000</td></tr><tr><td>Net Profit Before Tax Operations</td><td>3,51,000</td></tr></table> Compute: a) Current ratio b) Liquid ratio c) Debt- Equity ratio d) Interest Coverage ratio e) Inventory ratio					Particulars	Rs.	Inventory	1,00,000	Total Current Assets	1,60,000	Shareholders' funds	4,00,000	13% Debentures	3,00,000	Current Liabilities	1,00,000	Net Profit Before Tax Operations	3,51,000	A	10
Particulars	Rs.																				
Inventory	1,00,000																				
Total Current Assets	1,60,000																				
Shareholders' funds	4,00,000																				
13% Debentures	3,00,000																				
Current Liabilities	1,00,000																				
Net Profit Before Tax Operations	3,51,000																				

**ASSESSMENT FRAMEWORK FOR
SEE – 2 (PRACTICAL) TALLY ACCOUNTING PACKAGE**

Board of Technical Examinations Programme: Commercial Practice Duration: 3 Hrs. Course Code: 2556				
			Max. Marks: 100	
	CL	CO	PO	Marks
Create a Company AKASH & Co. and record the following transactions in Tally. Display the financial Statement. (Problem on Accounts Only) 01-04-2020 Commenced the business with cash of ₹ 1,00,000 02-04-2020 An account was opened with SBI and deposited ₹ 30,000 04-04-2020 Purchased furniture by paying cash ₹ 10,000 06-04-2020 Goods purchased on credit from Mohan for ₹ 20,000 08-04-2020 Cash sales made for ₹ 8,000 10-04-2020 Goods sold to Shreya on credit for ₹ 60,000 11-04-2020 Part payment of ₹ 10,000 made to Mohan by cheque 13-04-2020 Shreya made part payment of ₹ 5,000 by cash 15-04-2020 Wages of ₹ 3,000 paid by cash 17-04-2020 Salary ₹ 5,000 paid by cheque 19-04-2020 Returned goods worth ₹ 5,000 to Mohan	A	3	1,2,3, 4,5,6, 7	30

18-04-2020 Received back goods from Shreya worth ₹ 10,000 20-04-2020 Sold furniture worth ₹ 5,000 26-04-2020 Borrowed loan from SBI ₹ 2,00,000 30-04-2020 Interest paid on borrowed loan from SBI ₹ 8,500																													
Create a Company KIRAN & Co. and record the following transactions in Tally. Display the financial Statement & Inventory position. (Problem on Accounts & Inventory with GST) 01-12-2020 Commenced the business with cash of ₹ 5,00,000 03-12-2020 An account was opened with Canara Bank and deposited ₹ 1,00,000 05-12-2020 Purchase of following items from Rajesh Infotech, Bangalore <table> <thead> <tr> <th>Stock group</th><th>Item Name</th><th>Qty</th><th>Rate/U nit</th><th>GST % (Including CGST & SGST)</th></tr> </thead> <tbody> <tr> <td>Computer</td><td>Lenovo Laptop</td><td>10</td><td>39500/-</td><td>18%</td></tr> <tr> <td>Computer</td><td>Monitor 34"</td><td>20</td><td>5600/-</td><td>28%</td></tr> <tr> <td>Printer</td><td>HP LaserJet 1020</td><td>6</td><td>18500/-</td><td>18%</td></tr> <tr> <td>Printer</td><td>HP LaserJet 1200</td><td>4</td><td>22800/-</td><td>18%</td></tr> </tbody> </table> 08-12-2020 Sold the following items to ABC InfoTech, Shivamogga.	Stock group	Item Name	Qty	Rate/U nit	GST % (Including CGST & SGST)	Computer	Lenovo Laptop	10	39500/-	18%	Computer	Monitor 34"	20	5600/-	28%	Printer	HP LaserJet 1020	6	18500/-	18%	Printer	HP LaserJet 1200	4	22800/-	18%	A	3	1,2,3, 4,5,6, 7	30
Stock group	Item Name	Qty	Rate/U nit	GST % (Including CGST & SGST)																									
Computer	Lenovo Laptop	10	39500/-	18%																									
Computer	Monitor 34"	20	5600/-	28%																									
Printer	HP LaserJet 1020	6	18500/-	18%																									
Printer	HP LaserJet 1200	4	22800/-	18%																									

Stock group	Item Name	Qty	Rate/U nit	GST % (Including CGST & SGST)				
Computer	Lenovo Laptop	4	48000/-	18%				
			-					
Computer	Monitor 34”	6	6800/-	28%				
Printer	HP LaserJet 1020	2	22500/-	18%				
			-					
Printer	HP LaserJet 1200	2	26100/-	18%				
10-12-2020	Wages of ₹ 10,000, Travelling expenses ₹ 2,000 paid by cash							
15-12-2020	Salary ₹ 50,000 paid by cheque							
20-12-2020	Received Interest ₹ 2,000							
21-12-2020	Cash withdrawn from Canara Bank ₹ 10,000							
22-12-2020	Cash drawn for personal use ₹ 5,000							
24-12-2020	Paid for advertisement ₹3,000							
26-12-2020	Telephone charges paid ₹ 2,500							
31-12-2020	Received commission ₹ 10,000							
(Note: Each problem shall include 12 – 15 transactions)								
Record and Report /display (10+10)						3	1,2,3,	20
Viva voce						3	1,2,3, 4,5,6, 7	20
TOTAL								100

Scheme of Evaluation for SEE 2

Sl. No	Description	Marks
1	Execution of the solution on the problem given on accounts only	30
2	Execution of the solution on the problem given on accounts and inventory with GST	30
3	Record and Report /display (10+10)	20
4	Viva voce	20
Total		100

Rubrics for Evaluation of Execution of the solution on the problem given on accounts only /**Content Evaluation**

Evaluation Parameters	10	8	6	4	2	Student Score
Identification of the main problem	Identifies and understand all the main issues in the problem statement	Identifies and understands most of the main issues in the problem statement	Identifies and understands some of the issues in the problem statement	Identifies and understands a few of the issues in the problem statement	Identifies limited issues in the problem statement	6
Analysis of the issues	Insightful and thorough analysis of all the issues	Thorough analysis of most of the issues	Superficial analysis of some of the issues in the problem statement	Incomplete analysis of the issues	Very less analysis of the issue	4
Comments on solutions (The solution will be in the problem statement)	Comments on solutions to all issues in the problem statement	Appropriate, well thought out comments about solutions, to most of the issues in the problem statement	Superficial and / or inappropriate solutions to some of the issues in the problem statement	Little and/or inappropriate solutions to all of the issues in the problem statement	Very little action to all issues in the problem statement	2
Total						12/30

Rubrics for Evaluation of Execution of the solution on the problem given on accounts and inventory with GST

Evaluation Parameters	10	8	6	4	2	Student Scoree
Delivery & Enthusiasm	Very clear and concise flow of ideas Demonstrate s passionate interest in the topic and engagement with class / examiner	Clear flow of ideas Demonstrate s interest in the topic and engagement with class / examiner	Most ideas flow but is lost at times Limited evidence of interest in and engagement t with the topic	Hard to follow the flow of ideas Lack of enthusiasm and interest	Very difficult in projecting the ideas and Poor presentation n skills	6
Display of Reports	Display of all the Financial Statements, Ledgers, Groups and GST Reports	Display of all the Financial Statements, Ledgers and Groups	Display of all the Financial Statements and Ledgers	Display of all the Financial Statements	Display of only Balance Sheet	6
Understanding and Analysis of the Problem and finding the suitable solution	Insightful and thorough analysis of all the issues	Thorough analysis of most of the issues	Superficial analysis of some of the issues in the problem statement	Incomplete analysis of the issues	Poor analysis of the issue	10
Total						22 / 30

Rubrics for Evaluation of Result / Execution

Evaluation Parameters	10	8	6	4	2	Student Score
Using of Function Keys	Using of all the Function Keys and Short Cuts for all the functions	Using of all important Function Keys and Short Cuts for all the functions	Using of some of the Function Keys and Short Cuts for all the functions	Using of all the Function Keys for all the functions	Using of very few Function Keys for the functions	4
Proposing ideas and innovative solutions on the results obtained	Various ideas and innovative solutions have been proposed and their application have very clearly outlined been	Various ideas and innovative solutions have been proposed and their application have been clearly outlined	Various ideas and innovative solutions have been proposed and their application have been outlined	Various ideas and innovative solutions have been proposed and few applications have been outlined	Various ideas and innovative solutions have been proposed	6
Total						10/20

Lab Requirements:

- a. Computers @ 20 Per Batch as per the following specifications
 - 10th Gen Intel®
 - Core™ i5-10400 Windows 11
 - Home Single Language
 - (Dell Technologies recommends Windows 11 Pro for business) Intel® UHD Graphics 630
 - 8 GB, 1 x 8 GB, DDR4, 2666 MHz
 - 1TB 7200RPM 3.5" SATA HDD
- b. Tally ERP 9.2 / Tally Prime Accounting Software
- c. Laser Printer – 1 Per Lab

References

Sl. No	Description
01	Introduction to Tally Software and Its Features (managementstudyguide.com)
02	What are the top 10 features of Tally.ERP9? - EasyReports
03	11 Best Features of Tally ERP Software » Digitalworld839
04	Inventory Information (tallysolutions.com)
05	Various Tally.ERP 9 Reports - Account, Statutory, GST and E-Way Bills (tallysolutions.com)
06	GST - Goods & Services Tax GST (India) - What is GST? - Indirect Tax Law (cleartax.in)
07	What is GST? How to use GST in Tally ERP 9 Tally Solutions
08	Cost Accounting – M N Arora
09	Cost Accounting – R S N Pillai and B Bhagavathi
10	Cost Accounting –S P Jain and Narang
11	Management Accounting - R.S.N Pillai and B Bhagavathi
12	Management Accounting - B S Raman
13	Management Accounting - Shashi K Gupta, R K Sharma, Neethi Gupta

CONSULTATION WITH INDUSTRY EXPERTS

- a. Mrs.Abhilasha, Asst. Manager, Bank Note Paper Mill India, Subsidiary of RBI, Mysore
- b. Mrs.Jyothishree, Independent Testing Specialist, Wells Fargo International Bank, Bangalore
- c. Mr. Gowtham K N, Documentationist, ISRO, Bangalore.

GOVERNMENT OF KARNATAKA
DEPARTMENT OF COLLEGIATE AND TECHNICAL EDUCATION
JSS POLYTECHNIC FOR THE DIFFERENTLY ABLED (AUTONOMOUS)
Programme: DIPLOMA IN COMMERCIAL PRACTICE

Course Code	2557	Semester	V
Course Title	Business Law and Practice	Course Group	Core
No. of Credits	10	Type of Course	Integrated
Course Category	Core	Total Contact Hours	13 Hrs. / Week
			208 Hrs. / Semester
Prerequisites	Basic of Law	Teaching Scheme	[L : T : P] = 5 : 2 : 6
CIE Marks	120	SEE Marks	80

Course Cohort Owner

A Course Cohort Owner is a faculty from the core discipline, who is fully responsible for one specialized field of study and the cohort of students who have chosen to study that specialized field of study.

Guidelines for Cohort Owner

1. Each Specialized field of study is restricted to a Cohort of 20 students which could include students from other relevant programs.
2. One faculty from the Core Discipline shall be the Cohort Owner, who for teaching and learning in allied disciplines can work with faculty from other disciplines or industry experts.
3. The course shall be delivered in boot camp mode spanning over 15 weeks of study, weekly developmental assessments and culminating in a mini capstone.
4. The industry session shall be addressed by industry subject experts (in contact mode/online /recorded video mode) in the discipline only.
5. The cohort owner shall be responsible to identify experts from the relevant field and organize industry session as per schedule.
6. Cohort owner shall plan and accompany the cohort for any industrial visits.
7. Cohort owner shall maintain and document industrial assignments, weekly assessments, practices and mini project.
8. The cohort owner shall coordinate with faculties across programs needed for their course to ensure seamless delivery as per time table
9. The cohort owner along with classroom sessions can augment or use supplementary teaching and learning opportunities including good quality online courses available on platforms like Karnataka LMS, Infosys Springboard, NPTEL, Unacademy, SWAYAM, etc.
10. Cohort owner shall guide the cohorts for the selection and execution of mini project.

Course Outcome: A STUDENT SHOULD BE ABLE TO

CO1	Prepare Agreement of Sale considering the provisions of Contract Act
CO2	Prepare documents related to Insurance Compensation Claims and Compute the Compensation to Employees
CO3	Assist the Management in resolving industrial disputes, help in environment protection and assist in preparing Complaints to Consumer Protection Council
CO4	Computerize the Accounts along with Inventory including GST.

Detailed Course Plan

Week	CO	PO	Content	L	T	P
1			Total	80	32	96
	1	1	UNIT-1 Indian Contract Act, 1872 Contract: Meaning – Elements – Agreement versus Contract – Classification of Contract.	4	1	2
	1	1,2,5,7	Essentials of a Valid Contract Discuss the case law of Balfour v/s Balfour (1 Hr. P))			
	4	1 to 7	TAP: Practical: Unit – 1: BASICS OF ACCOUNTING & INTRODUCTION TO TALLY Introduction - Concept of Double Entry, Types of Accounts – Real, Personal and Nominal, Accounting, Financial Statements – Trading & Profit & Loss Account, Balance Computerized Accounting.	1	1	4
2	1	1,2,5,7	Cont..UNIT-1 Indian Contract Act, 1872 Offer and Acceptance: Meaning of Offer – Types of Offer – Legal Rules for a Valid Offer Draft a Rental Agreement (1 Hr. T) Discuss the case law of Carlill v/s Carbolic Smoke Ball Co. Ltd (1 Hr. P)	4	1	2
	1	1	Meaning of Acceptance – Legal Rules for a Valid Acceptance.			
	4	1 to 7	TAP: Practical: Unit – 1: BASICS OF ACCOUNTING & INTRODUCTION TOTALLY Tally Accounting Package - Features, Advantages, Explanation Tally. Recording of Journal Entries for basic transactions manually. Gateway of Tally & its Components, Meaning of Company, Accounting and inventory, create, Shut and delete the Company, Configuration of Company Features – Practicing of features.	1	1	4
3	1	1,2,5,7	Cont..UNIT-1 Indian Contract Act, 1872 Consideration and Legality of Object: Meaning of Consideration – Legal Rules for a Valid Consideration – Adequacy of Consideration Discuss the Case Law of Chinnayya v/s Ramayya (1 Hr. P)	4	1	2

	1	1,2,5,7	Capacity of Parties: Capacity to Contract – Incapacity to Contract – Position of Agreements by a Minor – Discuss the Case Law of Mohri Bibi V Dharmodas Ghosh (1 Hr. P)			
	1	1,2,5,7	Position of Agreements by Persons of Unsound Mind – Persons disqualified by Law (1 Hr. T)			
	3	1,2,5,7	TAP: Practical – UNIT – 1 Contd. BASICS OF ACCOUNTING AND BASIC CONFIGURATION Financial Statements - P & L A/c and Balance Sheet. Components of P & L A/c - Direct Incomes, Indirect Incomes, Direct Expense Indirect Expenses, Components of Balance sheet - Assets - Fixed Assets, Current assets, Fictitious Assets, Liabilities - Long Term liabilities, Short term liabilities, Current liabilities, Formats of Financial Statements. Preparation of Simple P & L A/c & Balance Sheet manually with the help of given information Configuration of Accounting features, Default Groups & Ledger Accounts, Practicing of features.	1	1	4
4	1	1,2,5,7	Cont..UNIT-1 Indian Contract Act, 1872 Free Consent: Meaning of Consent, Coercion, Undue Influence, Fraud, Misrepresentation and Mistake – Coercion versus Undue Influence Identify the circumstances of Coercion & Undue Influences (1 Hr. T)	4	1	2
	1	1,2,5,7	Consequences of Coercion, Undue Influence, Fraud, Misrepresentation and Mistake. (1 Hr. P)			
	4	1 to 7	TAP: Practical: UNIT -2: GROUPS AND VOUCHERS Meaning of groups, types of groups. Advantages of creating Multiple groups. Differentiation & Demonstration of creating Simple and Multiple groups.	1	1	4
5	1	1,2,5,7	Cont..UNIT-1 Indian Contract Act, 1872 Performance and Discharge: Meaning and Types of Performance – Meaning and Modes of Discharge of a Contract.	3	1	2
	1	1,2,5,7	Breach of Contract: Meaning and Remedies for Breach of Contract. Discuss Case Studies relating to Breach of Contract (1 Hr. P)			
	4	1 to 7	TAP: Practical: UNIT -2: GROUPS AND VOUCHERS Creation of Groups – Single and Multiple, Display, Altering and Deleting Groups, Ledgers - Creating Single Ledger & Multiple, Displaying, Altering and Deleting ledger Exercises for execution of these.	1	1	3
6	2	1,2,3,4	Cont..UNIT-1 Indian Contract Act, 1872 Indemnity and Guarantee: Meaning of Contract of Indemnity – Rights of Indemnity Holder and Indemnifier	4	1	2

	2	1,2,3,4	Meaning of Contract of Guarantee – Essential Characteristics of Guarantee – Indemnity versus (2 Hr. P)			
	2	1,2,3,4	Bailment and Pledge: Meaning – Essentials – Types of Bailment			
	2	1,2,3,4	Rights and Duties of Bailer and Bailee - Meaning of Pledge – Rights and Duties of Pledger and Pledgee Draft a Pledge Deed (1 Hr. T)			
	4	1 to 7	TAP: Practical - UNIT -2: GROUPS AND VOUCHERS Contd. Meaning of Vouchers, Types of Vouchers: Contra, Payment, Receipt, Journal, Purchase & Sales vouchers. Differentiation & Demonstration of Creation of different types of vouchers. Identifying the effect of each voucher entry on financial statements. Creating Contra Vouchers, Payment Vouchers, Receipt Vouchers, Journal Vouchers, Purchase Vouchers, Sales Vouchers.	1	1	4
			CIE-1 Written & Practice Test.	2		
7	1	1,2,3,4	UNIT 2 - Sale of Goods Act, 1930 Sale Of Goods Act, 1930: Meaning of a Contract of Sale – Essentials of a Valid Contract of Sale	4	1	2
	1	1,2,3,4	Draft a Sale Agreement for Sale of TV (1 Hr. T)			
	1	1,2,3,4	Meaning of Condition and Warranty – Conditions versus Warranties As a Consumer of Mobile Phone, identify the implied conditions and warranties of sales (1 Hr. P)			
	1	1,2,3,4	Rights of an Unpaid Seller and Buyer of the Goods (1 Hr. P)			
	4	1 to 7	TAP: Practical - UNIT -2: GROUPS AND VOUCHERS Contd. Meaning of Vouchers, Types of Vouchers: Credit Note, Debit Note, Reversing Memo and Optional voucher. Differentiation & Demonstration of Creation of different types of vouchers. Creating Credit Note Vouchers, Debit Note Vouchers, Reversing Journal Vouchers, Memo Vouchers, Optional Vouchers, Exercises for execution of these.	1	1	4
8	3	1,2,3,4	UNIT 3 - INDUSTRIAL DISPUTE ACT & TRADE UNION ACT Meaning of Dispute, Industrial Dispute, Causes of Industrial Dispute	3	1	2
	3	1,2,3,4	Identify the Circumstances which lead to Dis-agreement between Employer and Employees (1 Hr. T)			
	3	1,2,3,4	Types of Industrial Disputes – Strikes & Lockouts, Layoff Discuss any Case Study relating to Strike (1 Hr. P)			

	3	1,2,3,4	Machinery for resolving Industrial Disputes under the Industrial Disputes Act 1947 (1 Hr. P)			
	3	1,2,3,4	Prevention of Industrial Disputes			
	4	1 to 7	TAP: Practical: UNIT – 3 REPORT GENERATION Importance of Report generation, Reporting through Financial statements and its analysis. Demonstration of using all the above vouchers. Minimum two exercises for execution by incorporating all types of vouchers and generate the related Financial Statements.	1	1	3
			CIE-2 Written & Practice Test.	2		
9	3	1,2,3,4	Cont..UNIT 3 - INDUSTRIAL DISPUTE ACT & TRADE UNION ACT TRADE UNION ACT, 1926 Meaning, Types of Trade Union, meaning of Trade Union Act	4	1	2
	3	1,2,3,4	Registration of Trade Union, Application for Registration, Collect the application & Certificate of registration of trade union (1 Hr. T)			
	3	1,2,3,4	Rights and privileges of recognized trade union (1 Hr. P)			
	3	1,2,3,4	Problems of Trade Unions - Role of Trade Union in handling grievances. (1 Hr. P)			
	4	1 to 7	TAP: Practical: UNIT – 4: GOODS AND SERVICES TAX Goods & Service Tax (GST) - Introduction, Basic concepts, and types of GST. Classification of Goods & Services - Rates of Tax - GST Forms, Reports, Returns formalities. Minimum two Exercises for execution of Sales and Purchase Vouchers under Different Groups of products by incorporating GST.	1	1	4
10	2	1,2,3,4	Unit 4 - EMPLOYEE'S COMPENSATION ACT Meaning of Worker Compensation, Reasons for Compensation Identify the different types of Compensation given to Workers (1 Hr. P)	3	1	2
	2	1,2,3,4	Meaning of Workmen Compensation Act, Objectives of the Act			
	2	1,2,3,4	Disablement - Partial and Permanent. List the injuries deemed to result in permanent disablement and permanent Partial Disablement (1 Hr. P) (1 Hr. T)			
	4	1 To 7	TAP: Practical: UNIT – 5: INVENTORY MASTERS Meaning and Importance of Stock Groups, Stock categories, Unit of Measurement. Types of groups, categories, and unit of measurement. Creation of Stock Groups - Single & Multiple Stock Groups, Displaying & Altering, Stock Groups - Stock Categories - Creating Single stock & Multiple Stock	1	1	3

			Categories, Displaying & Altering Stock Category - Units of Measurement - Creating Simple Compound Units, Displaying, Altering & Deleting Units of Measurement - Exercises for execution of these.			
			CIE-3 Written & Practice Test.	2		
11	2	1,2,3,4	Cont..Unit 4 - EMPLOYEE'S COMPENSATION ACT Occupational Diseases, Claim for Compensation, List out the various Occupational Diseases (2 Hr. T)	4	1	2
	2	1,2,3,4	Amount Of Compensation			
	2	1,2,3,4	Appointment of Commissioner and Powers. Identify the Powers Commissioner in payment of Compensation (1 Hr. P)			
	4	1 To 7	TAP: Practical: UNIT – 5: INVENTORY MASTERS Contd. Meaning and Importance of Godowns, Stock items and Inventory masters. Differentiation & Demonstration of Creation of Single & Multiple Godowns, Stock groups, Stock items, Unit measurements. Creation of Godowns - Single & Multiple Godowns, Displaying & Altering Godowns, Stock Items - Creating Single Stock & Multiple Stock Items, Displaying & Altering Stock items, Voucher Types - Default Vouchers - Creating, Displaying, Altering & Deleting Vouchers, Creating Inventory Masters involving all the inventory vouchers. Exercises for execution of these.	1	1	4
12	3	1,2,3,4	UNIT 5 – CONSUMER PROTECTION ACT L8-T2-P4 TOTAL MARKS 10 Meaning – Objects, Features of Consumer Protection Act	4	1	2
	3	1,2,3,4	Consumer Rights and Responsibilities Discuss your Rights as a Consumer (3 Hr. T)			
	4	1 To 7	TAP: Practical – Exercises covering all aspects of Accounting, Inventory and GST Importance of Comprehensive solutions for solving problems covering both Accounting and Inventory vouchers along with its report generation. Demonstration of preparing Computerized Accounting covering Accounts and Inventory. Exercises for execution of all the Accounting & Inventory vouchers in minimum two problems having minimum 12 transactions each. Generating and Viewing Day book Stock Summary, Statements of Inventory, Inventory Books, Trial Balance, Trading & Profit & Loss Account and Balance Sheet.	1	1	4
13	3	1,2,3,4	Consumer Protection Council - Central Consumer Protection Council Demonstrate the procedure for availing the remedies under the Central Consumer Protection Council (1 Hr. T) Narrate the circumstances under which a Consumer can approach to Central Consumer Council. (1 Hr. P)	3	1	2

	3	1,2,3,4	Consumer Protection Council – State Consumer Protection Council Narrate the circumstances under which a consumer can approach to State Consumer Council. (1 Hr. P)			
	3	1,2,3,4	Consumer Disputes Redressal Agencies.- District Forum			
	3	1,2,3,4	Consumer Disputes Redressal Agencies - State & National			
	3	1 to 7	TAP: Practical – Exercises covering all aspects of Accounting, Inventory Usefulness of different Reports in Decision-making. Review of different reports related to Inventory. Generating and viewing Inventory Books & Reports.	1	1	3
			CIE-4 Written & Practice Test.	2		
14	3	1,2,3,4	UNIT – 6 ENVIRONMENT PROTECTION ACT, 1986 Meaning, Objectives, Types of pollutions Identify different causes of pollution (2 Hr. P)	3	1	2
	3	1,2,3,4	Powers of Central Government to take measures to protect and improve Environment			
	3	1,2,3,4	Appointment of officers - Powers & Functions Identify the powers and functions of concerned Officers (1 Hr. P)			
	3	1 to 7	TAP: Practical – Exercises covering all aspects of Accounting, Inventory Expectation of Industry from candidates in Computerizing the Accounts Demonstration of preparing Computerized Accounting covering Accounts and Inventory. Minimum 2 problems covering all vouchers of Accounts & Inventory with minimum 12 transactions.	1	1	3
15	3	1,2,3,4	Contd.. UNIT – 6 ENVIRONMENT PROTECTION ACT, 1986 Rules to regulate Environmental Pollution Identify the measures taken by Central Government to prevent Global Warming (1 Hr. T)	3	2	2
	3	1,2,3,4	Prevention & Control of Environmental Pollution As an Indian Citizen narrate the measures adopted to overcome Pollution (1 Hr. P)			
	3	1,2,3,4	Environmental Laboratories & Government Analyst - Reports of Government Analyst			
	3	1,2,3,4	Penalty for Contravention of provision of the Act Collect data regarding penalty levied by the concerned authority (1 Hr. P)			
	4	1 to 7	TAP: Practical – Exercises covering all aspects of Accounting, Inventory Expectation of Industry from candidates in Computerizing the Accounts. Demonstration of preparing Computerized Accounting covering Accounts and inventory Minimum 2 problems covering all vouchers of Accounts & Inventory including with minimum 12 transactions.	1	2	3
			CIE-5 Written & Practice Test.			
16	3	1 to 7	ASSESSMENT - MINI PROJECT – FINANCE AND TAXATION / TALLY	5		4
			CIE – 6 Comprehensive assessment based on mini project			

CIE and SEE Assessment Methodologies

CIE Assessment	Assessment Mode	Duration In hours	Max Marks
Week 6	CIE 1– Written and Practice Test	2	20
Week 8	CIE 2– Written and Practice Test	2	20
Week 10	CIE 3– Written and Practice Test	2	20
Week 13	CIE 4– Written and Practice Test	2	20
Week 15	CIE 5– Written and Practice Test	2	20
Week 16	CIE 6– Comprehensive assessment based on Mini Project		20
TOTAL CIE MARKS (A)			120
SEE 1 - Theory Exam (QP for 100 Marks for 3 Hours and weightage of marks to be reduced to 40 Marks)		3	40
SEE 2 – Practical (QP for 100 Marks for 3 Hours and weightage of marks to be reduced to 40 Marks)		3	40
TOTAL SEE MARKS (B)			80
TOTAL MARKS (A+B)			200

Assessment Framework for CIE 1 to 5

**Note : Theory To Be Conducted For 1 Hour And
Practice For 1 Hours, Total Duration Of Exam – 2
Hours**

Programme		Commercial Practice	Semester		V	
Course		Business Law and Practice	Max Marks		10 (T) +10 (P) = 20	
Course Code		2557	Duration		1 (T) + 1 (P) Hours	
Name Course Coordinator						
Note: Answer One Full Question From Each Section.						
Qn. No	Qu esti on		CL	CO	PO	Marks
MODEL FOR CIE - 1– 10 Marks – Section-1 (Theory)						
1.	Discuss the Essential Elements of a Valid Contract			1	1	10
2.	Identify the Provisions relating to Minor			1	1,2,3	10
3.	TALLY ACCOUNTING PACKAGE - PRACTICAL Duration: 1 Hr. Max. Marks 10		CL	CO	PO	Marks
MODEL FOR CIE - 1– 10 Marks – Section-1 (Practical)						

	<p>(A) Create the Company by name TNPL Limited consisting the following details & create the group as specified.</p> <p>q. Mailing Name : “ABC”</p> <p>r. Address : “16, Industrial Area, Bangalore”</p> <p>s. State : “Karnataka”</p> <p>t. Pin Code : “560003”</p>	A	3	1,2,3,6,7	10
	<p>u. Financial Year from : “01-04-2021”</p> <p>v. Books beginning from : “01-04-2021”</p> <p>w. Telephone : “08022556677”</p> <p>x. Mobile : “1234567890”</p> <p>Create the following Groups</p> <p>a. Bank- Bangalore</p> <p>b) Sundry Debtors - Shivmoga</p> <p>c) Creditors – Mysore</p> <p style="text-align: center;">OR</p> <p>(B) Create the Company by your Register Number consisting the following details & create the Ledgers as specified.</p> <p>q. Mailing Name : REG No.</p> <p>r. Address : “No.29, Srinivasa Mandira, Shivamogga”</p> <p>s. Fax : “080-24632822”</p> <p>t. Email : “abc@gmail.com”</p> <p>u. Website : “WWW.dtetech.com”</p> <p>v. Financial Year from : “01-01-2020”</p> <p>w. Books beginning from : “01-01-2020”</p> <p>x. Mobile : “1234567890”</p> <p>Create the following ledgers</p> <p>a) Salary expenses</p> <p>b) Office expenses</p> <p>c) Interest Received</p>	A	3	1,2,3,6,7	10

<p>w. Financial Year from : “01-04-2021” x. Books beginning from : “01-04-2021” w. Telephone : “08022556677” x. Mobile : “1234567890”</p> <p>Create the following Groups a. Bank- Bangalore d) Sundry Debtors - Shivmoga e) Creditors – Mysore</p> <p>OR</p> <p>(C) Create the Company by your Register Number consisting the following details & create the Ledgers as specified. q. Mailing Name : REG No. r. Address : “No.29, Srinivasa Mandira, Shivamogga” s. Fax : “080-24632822” x. Email : “abc@gmail.com” y. Website : “WWW.dtetech.com” z. Financial Year from : “01-01-2020” aa. Books beginning from : “01-01-2020” x. Mobile : “1234567890”</p> <p>Create the following ledgers d) Salary expenses e) Office expenses f) Interest Received</p>	A	3	1,2,3,6,7	10
--	---	---	-----------	----

Scheme of Evaluation for CIE 6

(Evaluate the Mini Project on the basis of Rubrics mentioned below)

<i>Sl No</i>	Description	<i>Marks</i>
1	Project report	10
2	Project Presentation	05
3	Viva voce	05
Total		20

RUBRICS FOR PROJECT REPORT

Evaluation Parameters	5	4	3	2	1	Student Score
Proposing ideas and innovative solutions	Identifies creative idea and understands all the main issues in the problem statement	Identifies creative idea and understands many of the main issues in the problem statement	Identifies creative idea and understands some issues in the problem statement	Identifies creative idea and understands a few main issues in the problem statement	Identifies creative idea and understands very few main issues in the problem statement	5
Analysis of the issues	Insightful and thorough analysis of all the issues	Thorough analysis of most of the issues	Superficial analysis of some of the issues in the problem statement	Incomplete analysis of the issues	Very less analysis of the issue	4
Total						9/10

RUBRICS FOR PROJECT PRESENTATION

Evaluation Parameters	5	4	3	2	1	Student Score
Contents and its expression	Covers all the contents and expression with very good clarity	Covers all the contents and expression with good clarity	Covers all the contents and expression with average clarity	Covers few contents and expression with good clarity	Covers few contents with poor expression	4
Total						4/5

SUGGESTED ACTIVITIES FOR MINI PROJECT (ANY ONE)

1. Draft a rental agreement incorporating all the essential features of a valid agreement.
2. Prepare a report on case laws involving points of law of contracts (Any 4)
3. List of the lasted cases of both high court and supreme court on environmental issues with both facts & judgement (Any 2)
4. Identify the different circumstances of payment of compensation to workers
5. Computerize 2 Months Transactions of any Business which deals with goods by considering the Accounts, Inventory and GST

ASSESSMENT FRAMEWORK FOR SEE - 1 (THEORY)				
Programme	:	Commercial Practice		
Max Marks	:	100		
Semester	:	V		
Duration	:	3 Hrs		
Course	:	Business Law and Practice		
Course Code	:	2557		
Instruction to the Candidate: Answer One Full Question from Each Section.				
Q.No	Question	C I	CO	Marks
Section-1				
1.A)	Discuss the essential Elements of a valid Contract (any five)	A	1	10
B)	Write the meaning of Acceptance. Identify the legal rules for a valid Acceptance (any seven)	A		10
2.A)	As a party to contract, suggest any five modes to discharge the Contract.	A		10
B)	Discuss the case law of Balfour v/s Balfour	A		10
Section-2				
3.A)	Bring out the differences between Sale and Agreement to Sell.	A	2	10
B)	Identify the conditions a Seller of the goods deemed to be an unpaid Seller. State his rights against the goods and the buyer personally.	A		10
4.A)	Identify your rights as a Consumer	A		10
B)	Discuss in brief the procedure to be followed on admission of a Complaint by the District Forum.	A		10
Section- 3				
5.A)	Illustrate the causes of Industrial Disputes.	A	3	10
B)	As a Trade Union member , mention the problems of the Union you will come across.	A		10
6.A)	Discuss the settlement machineries available for IndustrialDisputes.	A		10
B)	Enumerate the types of Industrial Conflicts in an Industry	A		10
Section-4				
7.A)	Write the meaning of Workmen Compensation Act 1923. List the objectives of the Act	A	4	3+7=10
B)	Explain the following concepts: i) workmen ii) dependent iii) wages iv)minor	A		10
8.A)	Give the meaning of Employer. State his Liability and Non-Liability for Compensation.	A		3+7=10
B)	Write the Powers of Commissioner in payment of Compensation	A		10
Section-5				
9.A)	Analyse the causes for Environmental Pollution.	A	5	10
B)	Outline the measures taken by the Government towards protectionof Environment	A		10
10.A)	Identify the Powers and Functions of the concerned officers inrespect of Environmental Protection	A		10
B)	Write the meaning of Global Warming. Identify the measures takenby the Central Government to prevent Global Warming.	A		10

**ASSESSMENT FRAMEWORK FOR
SEE – 2 (PRACTICAL) TALLY ACCOUNTING PACKAGE**

Programme: Commercial Practice																													
Duration: 3 Hrs.		Max. Marks: 100																											
Course Code: 6455																													
	CL	CO	PO	Marks																									
<p>Create a Company AKASH & Co. and record the following transactions in Tally. Display the financial Statement. (Problem on Accounts Only)</p> <p>01-04-2020 Commenced the business with cash of ₹ 1,00,000</p> <p>02-04-2020 An account was opened with SBI and deposited ₹ 30,000</p> <p>04-04-2020 Purchased furniture by paying cash ₹ 10,000</p> <p>06-04-2020 Goods purchased on credit from Mohan for ₹ 20,000</p> <p>08-04-2020 Cash sales made for ₹ 8,000</p> <p>10-04-2020 Goods sold to Shreya on credit for ₹ 60,000</p> <p>11-04-2020 Part payment of ₹ 10,000 made to Mohan by cheque</p> <p>13-04-2020 Shreya made part payment of ₹ 5,000 by cash</p> <p>15-04-2020 Wages of ₹ 3,000 paid by cash</p> <p>17-04-2020 Salary ₹ 5,000 paid by cheque</p> <p>19-04-2020 Returned goods worth ₹ 5,000 to Mohan</p> <p>18-04-2020 Received back goods from Shreya worth ₹ 10,000</p> <p>20-04-2020 Sold furniture worth ₹ 5,000</p> <p>26-04-2020 Borrowed loan from SBI ₹ 2,00,000</p> <p>30-04-2020 Interest paid on borrowed loan from SBI ₹8,500</p>	A	3	1,2,3,4,5,6,7	30																									
<p>Create a Company KIRAN & Co. and record the following transactions in Tally. Display the financial Statement & Inventory position. (Problem on Accounts & Inventory with GST)</p> <p>01-12-2020 Commenced the business with cash of ₹ 5,00,000</p> <p>03-12-2020 An account was opened with Canara Bank and deposited ₹ 1,00,000</p> <p>05-12-2020 Purchase of following items from Rajesh Infotech, Bangalore</p> <table border="1"> <thead> <tr> <th>Stock group</th><th>Item Name</th><th>Qty Unit</th><th>Rate/</th><th>GST %(Including CGST & SGST)</th></tr> </thead> <tbody> <tr> <td>Computer</td><td>Lenovo Laptop</td><td>10</td><td>39500</td><td>18%</td></tr> <tr> <td>Computer</td><td>Monitor 34"</td><td>20</td><td>5600/</td><td>28%</td></tr> <tr> <td>Printer</td><td>HP LaserJet 1020</td><td>61</td><td>8500</td><td>18%</td></tr> <tr> <td>Printer</td><td>HP LaserJet 1200</td><td>4</td><td>22800/-</td><td>18%</td></tr> </tbody> </table>	Stock group	Item Name	Qty Unit	Rate/	GST %(Including CGST & SGST)	Computer	Lenovo Laptop	10	39500	18%	Computer	Monitor 34"	20	5600/	28%	Printer	HP LaserJet 1020	61	8500	18%	Printer	HP LaserJet 1200	4	22800/-	18%	A	3	1,2,3,4,5,6,7	30
Stock group	Item Name	Qty Unit	Rate/	GST %(Including CGST & SGST)																									
Computer	Lenovo Laptop	10	39500	18%																									
Computer	Monitor 34"	20	5600/	28%																									
Printer	HP LaserJet 1020	61	8500	18%																									
Printer	HP LaserJet 1200	4	22800/-	18%																									

08-12-2020 Sold the following items to ABC InfoTech, Shivamogga.								
Stock group	Item Name	Qty	Rate/Unit	GST % (Including CGST & SGST)				

Computer	Lenovo Laptop	4	48000/-	18%				
Computer	Monitor 34"	6	6800/-	28%				
Printer	HP LaserJet 1020	2	22500/-	18%				
Printer	HP LaserJet 1200	2	26100/-	18%				
10-12-2020 Wages of ₹ 10,000, Travelling expenses ₹ 2,000 paid by cash								
15-12-2020 Salary ₹ 50,000 paid by cheque								
20-12-2020 Received Interest ₹ 2,000								
21-12-2020 Cash withdrawn from Canara Bank ₹ 10,000								
22-12-2020 Cash drawn for personal use ₹ 5,000								
24-12-2020 Paid for advertisement ₹3,000								
26-12-2020 Telephone charges paid ₹ 2,500								
31-12-2020 Received commission ₹ 10,000								
(Note: Each problem shall include 12 – 15 transactions)								
Record and Report /display (10+10)						3	1,2,3, 4,5,6, 7	20
Viva voce						3	1,2,3, 4,5,6, 7	20
TOTAL								100

Scheme of Evaluation for SEE 2

Sl. No	Description	Marks
1	Execution of the solution on the problem given on accounts only	30
2	Execution of the solution on the problem given on accounts and inventory with GST	30
3	Record and Report /display (10+10)	20
4	Viva voce	20
Total		100

Rubrics for Evaluation of Execution of the solution on the problem given on accounts only / Content Evaluation

Evaluation Parameters	10	8	6	4	2	Student Score
Identification of the main problem	Identifies and understands all the main issues in the problem statement	Identifies and understands most of the main issues in the problem statement	Identifies and understands some of the issues in the problem statement	Identifies and understands a few of the issues in the problem statement	Identifies limited issues in the problem statement	6
Analysis of the issues	Insightful and thorough analysis of all the issues	Thorough analysis of most of the issues	Superficial analysis of some of the issues in the problem statement	Incomplete analysis of the issues	Very less analysis of the issue	4
Comments on solutions (The solution will be in the problem statement)	Comments on solutions to all issues in the problem statement	Appropriate, well thought out comments about solutions, to most of the issues in the problem statement	Superficial and / or inappropriate solutions to some of the issues in the problem statement	Little and/or inappropriate solutions to all of the issues in the problem statement	Very little action to all issues in the problem statement	2
Total						12/30

Rubrics for Evaluation of Execution of the solution on the problem given on accounts and inventory with GST

Evaluation Parameters	10	8	6	4	2	Student Score
Delivery & Ethusiasm	Very clear and concise flow of ideas Demonstrates passionate interest in the topic and engagement with class / examiner	Clear flow of ideas Demonstrates interest in the topic and engagement with class / examiner	Most ideas flow but is lost at times Limited evidence of interest in and engagement with the topic	Hard to follow the flow of ideas Lack of enthusiasm and interest	Very difficult in projecting the ideas and Poor presentation on skills	6
Display of Reports	Display of all the Financial Statements, Ledgers, Groups and GST Reports	Display of all the Financial Statements, Ledgers and Groups	Display of all the Financial Statements and Ledgers	Display of all the Financial Statements	Display of only Balance Sheet	6
Understanding and Analysis of the Problem and finding the suitable solution	Insightful and thorough analysis of all the issues	Thorough analysis of most of the issues	Superficial analysis of some of the issues in the problem statement	Incomplete analysis of the issues	Poor analysis of the issue	10
Total						22 / 30

Rubrics for Evaluation of Result / Execution

Evaluation Parameters	10	8	6	4	2	Student Score
Using of Function Keys	Using of all the Function Keys and Short Cuts for all the functions	Using of all important Function Keys and Short Cuts for all the functions	Using of some of the Function Keys and Short Cuts for all the functions	Using of all the Function Keys for all the functions	Using of very few Function Keys for the functions	4
Proposing ideas and innovative solutions on the results obtained	Various ideas and innovative solutions have been proposed and their application have been very clearly outlined	Various ideas and innovative solutions have been proposed and their application have been clearly outlined	Various ideas and innovative solutions have been proposed and their application have been outlined	Various ideas and innovative solutions have been proposed and few applications have been outlined	Various ideas and innovative solutions have been proposed	6
Total						10/20

Lab Requirements:

- a. Computers @ 20 Per Batch as per the following specifications
 10th Gen Intel® Core™ i5-10400
 Windows 11 Home Single Language
 (Dell Technologies recommends Windows 11 Pro for business) Intel® UHD Graphics 630
 8 GB, 1 x 8 GB, DDR4, 2666 MHz
 1TB 7200RPM 3.5" SATA HDD
- b. Tally ERP 9.2 / Tally Prime Accounting Software
- c. Laser Printer – 1 Per Lab

References

Sl. No	Description
01	Introduction to Tally Software and Its Features (managementstudyguide.com)
02	Top 10 features of Tally.ERP9? - Easy Reports
03	11 Best Features of Tally ERP Software » Digitalworld839
04	Inventory Information (tallysolutions.com)
05	Various Tally ERP 9 Reports - Account, Statutory, GST and E-Way Bills (tallysolutions.com)
06	GST - Goods & Services Tax GST (India) - What is GST? - Indirect Tax Law (cleartax.in)
07	GST and How to use GST in Tally ERP 9 Tally Solutions
08	Business Law by R S N Pillai and Bhagavathi
09	Business Law by N D Kapoor
10	Commercial Law by R C Agarwal
11	Business Law by K Ashwathappa and G Sudarsana Reddy
12	Business Law by B S Raman
13	Business Law by Alice Mani

CONSULTATION WITH INDUSTRY EXPERTS

1. Mrs. Abhilasha, Asst. Manager, Bank Note Paper Mill India, Subsidiary of RBI, Mysore
2. Mrs. Jyothishree, Independent Testing Specialist, Wells Fargo International Bank, Bangalore
3. Mr. Gowtham K N, Documentationist, ISRO, Bangalore.

**Model Question papers Tally
(Practical) for other CIE**

Programme: Commercial Practice TALLY ACCOUNTING PACKAGE - PRACTICAL Duration: 1 Hr. Max. Marks 10				
MODEL FOR CIE-2	CL	CO	PO	Marks
1. Create the Company by name STPR & record the following transactions. 1. 01-04-2021 Commenced the business with cash of ₹ 1,00,000 2. 02-04-2021 An account was opened with SBI and deposited ₹ 30,000 3. 04-04-2021 Purchased furniture by paying cash ₹ 10,000 4. 08-04-2021 Cash sales made for ₹ 8,000 5. 17-04-2021 Salary ₹ 5,000 paid by cheque 6. 19-04-2021 Sold goods to Mohan on Credit ₹ 5,000 7. 21-04-2021 Purchase of goods from Kishore on Credit ₹ 15,000 8. 20-04-2021 Withdrawn from SBI ₹ 2000 9. 28-01-2021 Received Interest from SBI ₹ 300 10. 30-04-2021 Charge depreciation on furniture ₹ 500 OR 2. Create the Company by name SPAR & record the following transactions. 1. 01-04-2020 Commenced the business with cash of ₹ 2,50,000 2. 02-04-2020 An account was opened with Canara Bank and deposited ₹ 40,000 3. 04-04-2020 Purchased Machinery by paying cash ₹ 20,000 4. 17-04-2020 Salary ₹ 5,000 paid by cheque 5. 19-04-2020 Sold goods to Mahesh on Credit ₹ 50,000 6. 21-04-2020 Purchase of goods from Kanna on Credit ₹ 75,000 7. 25-04-2020 Goods returned by Mahesh ₹ 5,000 8. 28-01-2020 Received Commission ₹ 300 9. 29-01-2020 Returned goods to Kanna ₹ 7,500 10. 30-04-2020 Charge depreciation on Machinery ₹ 1,000	A	3	1,2,3 , 4,6,7	10
	A	3	1,2,3 4,6,7	10

Programme: Commercial Practice
TALLY ACCOUNTING PACKAGE -
PRACTICAL

Duration: 1 Hr.**Max. Marks 10**

MODEL FOR CIE-3	CL	CO	PO	Marks
<p>1. Create a Company ADARSHA & Co., and record the following transactions in Tally.</p> <p>01-10-2018 Commenced the business with cash of ₹ 2,50,000</p> <p>01-10-2018 Purchase of 8 Readme Mobiles @ ₹ 11,250 + 18% GST from Akash Traders.</p> <p>05-10-2018 Sold 8 Readme Mobiles to Swapna Stores @ ₹ 15150 /- + 18% GST</p> <p>10-10-2018 Purchased 100 books from Swarna Books stall, @ ₹ 150 /- + 12% GST</p> <p>20-10-2018 Sold books to Adarsh Stores, Hubli @ ₹ 190/- + 12% GST</p> <p style="text-align: center;">OR</p> <p>2 .Create a Company TULSI & Co., and record the following transactions in Tally.</p> <p>1. 01-10-2018 Commenced the business with a cash of ₹ 3,50,000.</p> <p>01-10-2018 Purchase of 05 LG 32” Smart TV @ ₹ 28,250 + 12% GST from Kiran Electronics</p> <p>3. 05-10-2018 Sold 03 LG 32” Smart TV to DNR Stores @ ₹ 33,800 /- + 12% GST</p> <p>4. 10-10-2018 Purchased 100 Key boards @ ₹ 250 /- + 18% GST for cash</p> <p>5. 20-10-2018 Sold 50 Key boards @ ₹ 310 /- + 18% GST for cash</p>	A	3	1,2,3 , 4,6,7	10
	A	3	1,2,3 ,4,6, 7	10

Programme: Commercial Practice							
TALLY ACCOUNTING PACKAGE - PRACTICAL							
Duration: 1 Hr.		Max. Marks 10					
MODEL FOR CIE-4		CL	CO	PO	Marks		
1. Create a Company GURU Co., by using necessary Godown & Stock Group features and record the following transactions in Tally. 01-08-2021 Commenced the business with cash of ₹ 5,00,000 03-08-2021 Purchase of following items from Rajesh Infotech for Storage at Bangalore Godown		A	3	1,2,3 , 4,5,6 ,7	10		
Stock	Item Name					Qty	Rate/Unit group
Computer	Lenovo Laptop					10	39500/-
Computer	Monitor 34"					20	5600/-
Printer	HP LaserJet 1020					6	18500/-
Printer	HP LaserJet 1200					4	22800/-
15-08-2021 Sold the following items to ABC InfoTech, Shivamogga							
Stock	Item Name					Qty	Rate/Unit group
Computer	Lenovo Laptop					4	48000/-
Computer	Monitor 34"					6	6800/-
Printer	HP LaserJet 1020	2	22500/-				
Printer	HP LaserJet 1200	2	26100/-				
OR							
2. Create a Company ARYA Co., by using necessary Godown & Stock Group features and record the following transactions in Tally. 01-08-2021 Commenced the business with cash of ₹ 5,00,000 03-08-2021 Purchase of following items from Dinakar stores for Storage at HUBBALLI Godown		A	3	1,2,3 ,4,5,6,7	10		
Stock group	Item Name					Qty	Rate/Unit
Food grains	Ragi					10 Qtl	3800/-
Food grains	RICE					20 Qtl	4200/-
15-08-2021 Sold the following items to Asha Stores ,Davangere							
Stock group	Item Name					Qty	Rate/Unit
Food grains	Ragi					4 Qtl	5000/-
Food grains	RICE					12 Qtl	6300/-
Cosmetics	Yardley Talc Powder					28	250/-
Cosmetics	Cinthol Talc Powder					55	280/-

Programme: Commercial Practice																																													
TALLY ACCOUNTING PACKAGE - PRACTICAL																																													
Duration: 1 Hr.		Max. Marks 10																																											
MODEL FOR CIE-5		CL	CO	PO	Marks																																								
1. Create a Company Deepa Stores and record the following transactions in Tally. Display the financial & Inventory related Statements. 01-09-2021 Commenced the business with cash of ₹ 5,00,000 03-09-2021 Purchase of following items from WELLNESS <table><tr><th>CENTRE,Stock group</th><th>Item Name</th><th>Qty</th><th>Rate/Unit</th></tr><tr><td>Fitness Equipment</td><td>Dumbles – 10 Kg</td><td>500</td><td>500/-</td></tr><tr><td>Fitness Equipment</td><td>Bar bell</td><td>25</td><td>13000/-</td></tr><tr><td>Supplements</td><td>Horlicks 100gm</td><td>500</td><td>125/-</td></tr><tr><td>Supplements</td><td>Complain 100gm</td><td>350</td><td>250/-</td></tr></table> 15-09-2021 Sold the following items to Ramesh for cash <table><tr><th>Stock group</th><th>Item Name</th><th>Qty</th><th>Rate/Unit</th></tr><tr><td>Fitness Equipment</td><td>Dumbles – 10 Kg</td><td>280</td><td>650/-</td></tr><tr><td>Fitness Equipment</td><td>Bar bell</td><td>12</td><td>16800/-</td></tr><tr><td>Supplements</td><td>Horlicks 100gm</td><td>310</td><td>180/-</td></tr><tr><td>Supplements</td><td>Complain 100gm</td><td>150</td><td>320/-</td></tr></table> OR		CENTRE,Stock group	Item Name	Qty	Rate/Unit	Fitness Equipment	Dumbles – 10 Kg	500	500/-	Fitness Equipment	Bar bell	25	13000/-	Supplements	Horlicks 100gm	500	125/-	Supplements	Complain 100gm	350	250/-	Stock group	Item Name	Qty	Rate/Unit	Fitness Equipment	Dumbles – 10 Kg	280	650/-	Fitness Equipment	Bar bell	12	16800/-	Supplements	Horlicks 100gm	310	180/-	Supplements	Complain 100gm	150	320/-	A	3	1,2,3, 4,5,6, 7	10
CENTRE,Stock group	Item Name	Qty	Rate/Unit																																										
Fitness Equipment	Dumbles – 10 Kg	500	500/-																																										
Fitness Equipment	Bar bell	25	13000/-																																										
Supplements	Horlicks 100gm	500	125/-																																										
Supplements	Complain 100gm	350	250/-																																										
Stock group	Item Name	Qty	Rate/Unit																																										
Fitness Equipment	Dumbles – 10 Kg	280	650/-																																										
Fitness Equipment	Bar bell	12	16800/-																																										
Supplements	Horlicks 100gm	310	180/-																																										
Supplements	Complain 100gm	150	320/-																																										
2. Create a Company VIDYA Stores and record the following transactions in Tally. Display the financial & Inventory related Statements. 01-09-2021 Commenced the business with cash of ₹ 3,25,000 03-09-2021 Purchase of following items from Kiran Provision Stores, Bharavathi. <table><tr><th>Stock group</th><th>Item Name</th><th>Qty</th><th>Rate/Unit</th></tr><tr><td>Food grains</td><td>Jower</td><td>5 Qtl</td><td>3500/-</td></tr><tr><td>Food grains</td><td>Wheat</td><td>10 Qtl</td><td>3250/-</td></tr><tr><td>Food grains</td><td>Sugar</td><td>5 Qtl</td><td>2950/-</td></tr><tr><td>Cosmetics</td><td>Ponds Talc Powder</td><td>55</td><td>280/-</td></tr></table> 15-09-2021 Sold the following items to Rajeshwari Stores, Hubballi <table><tr><th>Stock group</th><th>Item Name</th><th>Qty</th><th>Rate/Unit</th></tr><tr><td>Food grains</td><td>Jower</td><td>3 Qtl</td><td>5200/-</td></tr><tr><td>Food grains</td><td>Wheat</td><td>5 Qtl</td><td>5125/-</td></tr><tr><td>Food grains</td><td>Sugar</td><td>2 Qtl</td><td>4100/-</td></tr><tr><td>Cosmetics</td><td>Ponds Talc Powder</td><td>28</td><td>380/-</td></tr></table>		Stock group	Item Name	Qty	Rate/Unit	Food grains	Jower	5 Qtl	3500/-	Food grains	Wheat	10 Qtl	3250/-	Food grains	Sugar	5 Qtl	2950/-	Cosmetics	Ponds Talc Powder	55	280/-	Stock group	Item Name	Qty	Rate/Unit	Food grains	Jower	3 Qtl	5200/-	Food grains	Wheat	5 Qtl	5125/-	Food grains	Sugar	2 Qtl	4100/-	Cosmetics	Ponds Talc Powder	28	380/-	A	3	1,2,3, 4,5,6, 7	10
Stock group	Item Name	Qty	Rate/Unit																																										
Food grains	Jower	5 Qtl	3500/-																																										
Food grains	Wheat	10 Qtl	3250/-																																										
Food grains	Sugar	5 Qtl	2950/-																																										
Cosmetics	Ponds Talc Powder	55	280/-																																										
Stock group	Item Name	Qty	Rate/Unit																																										
Food grains	Jower	3 Qtl	5200/-																																										
Food grains	Wheat	5 Qtl	5125/-																																										
Food grains	Sugar	2 Qtl	4100/-																																										
Cosmetics	Ponds Talc Powder	28	380/-																																										