

SCHEME OF STUDY & EXAMINATION AND  
COURSE WISE DETAILS & CONTENTS

DIPLOMA IN COMPUTER APPLICATIONS

(C-21)

FIFTH SEMESTER

W.E.F 2023-24

JSS POLYTECHNIC FOR THE DIFFERENTLY ABLED (AUTONOMOUS), MYSURU – 570006

**CURRICULUM STRUCTURE****V SEMESTER SCHEME OF STUDIES -DIPLOMA IN COMPUTER APPLICATIONS (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	6451	Principles and Practice of Auditing	32	16	32	80	4	50	20	50	20	100	40				Both SGPA & CGPA		
		2	6452	Indian Financial System	32	16	32	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
					L	T	P			Max	Min	Max	Min	Max	Min	Max	Min				
	Students need to select anyone of the specialization pathways	3	6453	Finance andTaxation	80	32	96	208	10	120	48	40	16	40	16	80	32	200	80		
		4	6454	Cost and Management Accounts	80	32	96	208	10	120	48	40	16	40	16	80	32	200	80		
		5	6455	Business Law & 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. In the Course Code (Example 6451) 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 Co – Ordinator of CA

**Principal**

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

**Programme: DIPLOMA IN COMPUTER APPLICATIONS**

Course Code	<b>6451</b>	Semester	<b>V</b>
Course Title	<b>PRINCIPLES AND PRACTICE OF AUDITING</b>	Course Group	<b>Core</b>
No. of Credits	<b>4</b>	Type of Course	<b>Lecture</b>
Course Category	<b>Core</b>	Total Contact Hours	<b>5 Hrs. / Week</b> <b>80 Hrs. / Semester</b>
Prerequisites	<b>English Knowledge</b>	Teaching Scheme	<b>[ L : T : P ] = 2 : 1 : 2</b>
CIE Marks	<b>50</b>	SEE Marks	<b>50</b>

**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 the Organization.
3. Understand the Internal check and internal control in the Organization.
4. Understand the verification and valuation of assets and liabilities in the Organization.
5. Understand the different Audit of different types of the organization.

**2. COURSE OUTCOMES:**

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

	<b>Course Outcome</b>
<b>CO1</b>	Acquire the Basic knowledge of Auditing.
<b>CO2</b>	Obtain and Apply the knowledge of Audit Planning and Control.
<b>CO3</b>	Acquire and Apply the basic knowledge Internal Check and Control.
<b>CO4</b>	Procure and Apply the rules and regulations of verification and valuation of assets and liabilities.
<b>CO5</b>	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 5 Marks	No of question of 10 Marks	
1	Introduction of Auditing	15	10	4	-	30
2	Audit Planning and Control	15	10	4	-	30
3	Internal Check and Internal Control	17	10	4	-	30
4	Verification and Valuation of Assets and Liabilities	18	10	4	-	30
5	Audit of Different Types of Organizations	15	10	4	-	30
Total		80	50	100	-	150
(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	UNIT SKILL SET	THEORY TOPICS / SUBTOPICS	PRACTICAL TOPICS / SUBTOPICS T+P:1+2=3	HOURS L-T-P
<b>UNIT – 1</b> 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 Draft of an 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
<b>UNIT – 2</b> 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 to Appoint a Company Auditor. 2.3 List the Rights and Duties of a Company Auditor	7-2-6=15

<b>UNIT- 3</b> 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
<b>UNIT- 4</b> 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 Valuation of assets like Goodwill, Stock in trade, Investments & Patents, 4.4 Valuation of assets like Copy Rights and Trademarks, Plant & 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 Various methods of valuation of Goodwill.	9-3-6=18
<b>UNIT-5</b> 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 types of Audit in any Organizations. 5.2 Collect any one Hotel Audit report. 5.3 Collect any one Educational Institutions Audit report	6-3-6=15

**5. MAPPING OF CO WITH PO**

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	30
2	Audit Planning and Control	1,2,4,5,6,7	2	R/U/A	15	30
3	Internal Check and Internal Control	1,2,3,4,5,6,7	3	R/U/A	17	30
4	Verification and Valuation of Assets and Liabilities	1,2,3,4,5,6,7	4	R/U/A	18	30
5	Audit of Different Types of Organizations	1,2,3,4,5,6,7	5	R/U/A	15	30
<b>Total</b>					<b>80</b>	<b>150</b>

**6. LEVELS OF CO, PO AND PSO MAPPING**

Course	CO's	Programme Outcomes							Programme Specific Objectives		
		1	2	3	4	5	6	7	1	2	3
<b>Principles and Practice of Auditing</b>	CO1	3	3	-	-	2	2	2	3	3	3
	CO2	3	3	-	1	2	2	2	3	3	3
	CO3	3	3	2	2	2	2	2	3	3	3
	CO4	3	3	2	2	2	2	2	3	3	3
	CO5	3	3	2	2	2	2	2	3	3	3
Level 3- Highly Addressed, Level 2-Moderately Addressed, Level 1-Low Addressed. Method is to relate the level of PO with the number of hours 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

There are various strategies that can be adopted by the teachers today related to the course outcomes.

- Teachers are suggested to do demonstration of subject in the class room for enhance the learning.
- Teachers can involve the students in the group discussions by which they can come out with their innovative thinking.
- Teachers conducting the guest lectures, workshops and seminars by involving the experts of the subjects make the students to get more knowledge exposure.
- Teachers provide case studies that can provide the necessary platform to communicate and collaborate about a situation that is concerned.
- Teachers need to take the students on industrial visits to get them exposure on working environment.
- By providing the course materials in soft copy, large font size Print outs and Braille Printouts it helps to the students to revise the contains in depth.
- Providing the E-books links students can understand the contents in depth.
- To understand the concepts in depth the YouTube Links are been Provide for the repetitive purpose and easy access.

## 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 <b>6 Week</b>	80 Minutes	30	Average of three written tests 30 Marks
2	CIE Assessment – 2 (Written Test – 2) At the end of <b>10 Week</b>	80 Minutes	30	
3	CIE Assessment – 3 (Written Test – 3) At the end of <b>15 Week</b>	80 Minutes	30	
4	CIE Assessment 4 (MCQ / Quiz) At the end of <b>8 Week</b>	60 Minutes	20	Average of three tests 20 Marks
5	CIE Assessment 5 (Open book Test) At the end of <b>13 Week</b>	60 Minutes	20	
6	CIE Assessment 6 (Student Activity / Assignment) At the beginning of <b>16 Week</b>	-	20	
<b>Total Continuous Internal Evaluation (CIE) Assessment</b>				<b>50</b>
7	Semester End Examination (SEE) Assessment (Written Test)	3 Hours	100	50
<b>Total Marks</b>				<b>100</b>
<p>The first 3 CIE assessments (1, 2 &amp; 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 &amp; 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
<b>1. Introduction of Auditing</b>	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 Draft of an 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	
<b>2. Audit Planning and Control</b>	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 to 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 vouchers 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 Valuation of assets like Goodwill, Stock in trade, Investments, Patents	4	1,2,4,5,6,7	2	
	4.4 Valuation of assets like 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 various 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 any one Hotel Audit report.	5	1,2,4,5,6,7	3	
	5.8 Collect the any one Educational Institution Audit report	5	1,2,4,5,6,7	3	
<b>Total</b>					<b>80</b>

**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: 6451****FIFTH SEMESTER DIPLOMA EXAMINATIONS**

Time: 3 Hours

Max. Marks: 100

**Instructions:** Answer the entire question considering internal choice and Objective Type

Questions are compulsory.

Q. No	CL	COs	Questions	Marks
1	R	1	Fill in the blanks with appropriate word/ words: <b>10x1=10</b>	10
2	U/ A	1	Answer any One Full question <b>1*10=10</b>	10
3	R	2	Fill in the blanks with appropriate word/ words: <b>10x1=10</b>	10
4	U/ A	2	Answer any One Full question <b>1*10=10</b>	10
5	R	3.	Choose the correct answer and complete the sentence <b>10x1=10</b>	10
6	U/ A	3	Answer any One Full question <b>1*10=10</b>	10
7	R	4	Choose the correct answer and complete the sentence <b>10x1=10</b>	
8	U/ A	4	Answer any One Full question <b>1*10=10</b>	10
09	R	5	Choose the correct answer and complete the sentence <b>10x1=10</b>	10
10	U/ A	5	Answer any One Full question <b>1*10=10</b>	10

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

**Programme: DIPLOMA IN COMPUTER APPLICATIONS**

Course Code	<b>6452</b>	Semester	<b>V</b>
Course Title	<b>INDIAN FINANCIAL SYSTEM</b>	Course Group	<b>Core</b>
No. of Credits	<b>4</b>	Type of Course	<b>Lecture</b>
Course Category	<b>Core</b>	Total Contact Hours	<b>5 Hrs. / Week</b> <b>80 Hrs. / Semester</b>
Prerequisites	<b>English Knowledge</b>	Teaching Scheme	<b>[ L : T : P ] = 2 : 1 : 2</b>
CIE Marks	<b>50</b>	SEE Marks	<b>50</b>

**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

	<b>Course Outcome</b>
<b>CO1</b>	Acquire the Basic knowledge of Indian financial system
<b>CO2</b>	Obtain the basic skills & Role of Money & Capital market.
<b>CO3</b>	Acquire the knowledge of various Financial institutions.
<b>CO4</b>	Procure and Apply the rules and regulations of RBI to meet the needs of financial institutions in India
<b>CO5</b>	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 5 Marks	No of question of 10 Marks	
1	Financial System	15	10	04	-	30
2	Money Market and Capital Market	20	10	04	-	30
3	Financial Institutions	15	10	04	-	30
4	Regulatory Institutions	12	10	04	-	30
5	Financial Services	18	10	04	-	30
Total		80	50	100	-	150
(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	UNIT SKILL SET	THEORY TOPICS / SUBTOPICS	PRACTICAL TOPICS / SUBTOPICS T+P:1+2=3	HOURS L-T-P
<b>UNIT – 1</b> <b>Financial System</b>	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).	1.7 Conduct Brain Storming Session regarding the Importance and Structure of Financial System 1.8 Being the Investor in Financial Market conduct serve about the Structure of Financial System 1.9 Role of Financial System in Economic development of the Country	6-3-6=15
<b>UNIT– 2</b> <b>Money Market &amp; Capital Market</b>	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

<b>UNIT- 3 FINANCIAL INSTITUTIONS</b>	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
<b>UNIT- 4 REGULATORY INSTITUTIONS</b>	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
<b>UNIT-5 FINANCIAL SERVICES</b>	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 CO WITH PO**

CO	Course Outcome	PO Mapped	Unit Linked	CL R/U/A	Theory in Hrs.	Total Marks
1	Financial System	1,2,5,7	1	R/U/A	15	30
2	Money Market and Capital Market	1,2,3,4,5,6,7	2	R/U/A	20	30
3	Financial Institutions	1,2,3,4,5,6,7	3	R/U/A	15	30
4	Regulatory Institutions	1,2,3,4,5,6,7	4	R/U/A	12	30
5	Financial Services	1,2,3,4,5,6,7	5	R/U/A	18	30
<b>Total</b>					<b>80</b>	<b>150</b>

**6. LEVELS OF CO, PO AND PSO MAPPING**

Course	CO's	Programme Outcomes							Programme Specific Objectives		
		1	2	3	4	5	6	7	1	2	3
<b>Indian Financial System</b>	CO1	3	3	-	-	2	-	2	3	3	3
	CO2	3	3	1	1	1	1	2	3	3	3
	CO3	3	3	1	2	1	1	2	3	3	3
	CO4	3	3	2	1	2	1	2	3	3	3
	CO5	3	3	1	2	1	1	2	3	3	3
Level 3- Highly Addressed, Level 2-Moderately Addressed, Level 1-Low Addressed. Method is to relate the level of PO with the number of hours 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

There are various strategies that can be adopted by the teachers today related to the course outcomes.

- Teachers are suggested to do demonstration of subject in the class room for enhance the learning.
- Teachers can involve the students in the group discussions by which they can come out with their innovative thinking.
- Teachers conducting the guest lectures, workshops and seminars by involving the experts of the subjects make the students to get more knowledge exposure.
- Teachers provide case studies that can provide the necessary platform to communicate and collaborate about a situation that is concerned.
- Teachers need to take the students on industrial visits to get them exposure on working environment.
- By providing the course materials in soft copy, large font size Print outs and Braille Printouts it helps to the students to revise the contains in depth.
- Providing the E-books links students can understand the contents in depth.
- To understand the concepts in depth the YouTube Links are been Provide for the repetitive purpose and easy access.

## 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 <b>6 Week</b>	80 Minutes	30	Average of three written tests 30 Marks
2	CIE Assessment – 2 (Written Test – 2) At the end of <b>10 Week</b>	80 Minutes	30	
3	CIE Assessment – 3 (Written Test – 3) At the end of <b>15 Week</b>	80 Minutes	30	
4	CIE Assessment 4 (MCQ / Quiz) At the end of <b>8 Week</b>	60 Minutes	20	Average of three tests 20 Marks
5	CIE Assessment 5 (Open book Test) At the end of <b>13 Week</b>	60 Minutes	20	
6	CIE Assessment 6 (Student Activity / Assignment) At the beginning of <b>16 Week</b>	-	20	
<b>Total Continuous Internal Evaluation (CIE) Assessment</b>				<b>50</b>
7	Semester End Examination (SEE) Assessment (Written Test)	3 Hours	100	50
<b>Total Marks</b>				<b>100</b>
<p>The first 3 CIE assessments (1, 2 &amp; 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 &amp; 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
<b>1. Financial System</b>	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	1,2,5,7	2	
	1.11 Being the Investor in Financial Market conduct serve about the Structure of Financial System	1	1,2,5,7	2	
	1.12 Role of Financial System in Economic development of the Country	1	1,2,5,7	2	
<b>2. Money Market and Capital Market</b>	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	

<b>3. Financial Institutions</b>	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	
<b>4. Regulatory Institutions</b>	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	
<b>5. Financial Services</b>	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	
<b>Total</b>					<b>80</b>



**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. 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 activities can be suggested to the students by the teacher.**

**14. MODEL QUESTION PAPER FOR SEE****IC: 210****Code:6452****FIFTH SEMESTER DIPLOMA EXAMINATIONS  
INDIAN FINANCIAL SYSTEM**

Time: 3 Hours

Max. Marks: 100

**Instructions :** Answer the entire question considering internal choice and Objective Type Questions are compulsory.

Q. No	CL	COs	Questions	Marks
1	R	1	Fill in the blanks with appropriate word/ words: <span style="float: right;">10x1=10</span>	10
2	U/ A	1	Answer any One Full question <span style="float: right;">1*10=10</span>	10
3	R	2	Fill in the blanks with appropriate word/ words: <span style="float: right;">10x1=10</span>	10
4	U/ A	2	Answer any One Full question <span style="float: right;">1*10=10</span>	10
5	R	3.	Choose the correct answer and complete the sentence <span style="float: right;">10x1=10</span>	10
6	U/ A	3	Answer any One Full question <span style="float: right;">1*10=10</span>	10
7	R	4	Choose the correct answer and complete the sentence <span style="float: right;">10x1=10</span>	
8	U/ A	4	Answer any One Full question <span style="float: right;">1*10=10</span>	10
09	R	5	Choose the correct answer and complete the sentence <span style="float: right;">10x1=10</span>	10
10	U/ A	5	Answer any One Full question <span style="float: right;">1*10=10</span>	10

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# **PATHWAY -1**

# **FINANCE AND**

# **TAXATION**

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

Course Code	<b>6453</b>	Semester	<b>V</b>
Course Title	<b>FINANCE AND TAXATION</b>	Course Group	<b>Core</b>
No. of Credits	<b>10</b>	Type of Course	<b>Integrated</b>
Course Category	<b>Core</b>	Total Contact Hours	<b>13 Hrs. / Week</b>
			<b>208 Hrs. / Semester</b>
Prerequisites	<b>Basic Accountancy</b>	Teaching Scheme	<b>[ L : T : P ] = 5 : 2 : 6</b>
CIE Marks	<b>120</b>	SEE Marks	<b>80</b>

**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 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**

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

**Detailed Course Plan**

Week	CO	PO	Content	L	T	P
1			<b>Total</b>	<b>80</b>	<b>32</b>	<b>96</b>
	1	1,2	<b>UNIT-1: Introduction to Income Tax.</b> 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	4	1	2
	1	1,2	<b>Basic Concepts:-</b> Income, Casual Income, Gross total Income, Total Income, Income tax Slab			
	1	1,2	<b>TAP: Practical: Unit – 1: BASICS OF ACCOUNTING &amp;INTRODUCTION TO TALLY</b> 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	<b>UNIT-1: Introduction to Income Tax. Basic Concepts:</b> Average rate tax, Agricultural Income and Taxable Income, Residential Status. Practice Simple Problems on Residential status .  <b>Activity:</b> Collect the data from an individual who visited abroad frequently and calculate his/her residential status.	4	1	2
	2	1,2	Solving Simple problems on Residential Status.			
	3	1,2,7	<b>TAP: Practical: Unit – 1: BASICS OF ACCOUNTING &amp;INTRODUCTION TO TALLY</b> Introduction to Computerized accounting, Tally Accounting Package-Features, Advantages, Explanation of Basic Concepts of Tally . Recording of Journal entries for basic transactions manually Gate way of tally and its Components, Meaning of Company , Accounting and inventory. Select , Alter, Shut and delete the company , Configuration of Company features – Practicing of features .	1	1	4
3	1	1,2	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	1,2,	Leave salary: Provisions Basic Problems on Leave salary			

		3				
	3	1,2,3,7	<b>TAP: Practical – UNIT – 1 Contd. BASICS OF ACCOUNTING AND BASIC CONFIGURATION</b> 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	<b>UNIT: 2 INCOME FROM SALARY</b> Heads of Income: Meaning of salary Features of salary, Basis of Charge.	4	1	2
	1	1,2	<b>Allowances:</b> Fully taxable allowances, Identify Minimum ten fully taxable allowances .			
	1	1,2	<b>Partly taxable allowances-</b> HRA, Basic Problems on HRA calculation .			
	3	1,2,3,7	<b>TAP: Practical: UNIT -2: GROUPS AND VOUCHERS</b> 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
5	1	1,2	<b>UNIT: 2 INCOME FROM SALARY</b> Taxable allowances-Entertainment allowance, Children education allowance, Children Hostel Allowance, Transport Allowance, Underground Allowance, Tribal Area Allowance, Travelling allowance, Conveyance allowance and uniform allowance.	4	1	2
	1	1,2,3,4	Basic Problems on fully and partially taxable allowance			
	1	2,3,4	Fully exempted allowances Problems on Allowances .Activity on collecting a salary slip from any employee to know the allowances that he or she receives			
	1	1,2,3	<b>Perquisites:</b> 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	<b>TAP: Practical - UNIT -2: GROUPS AND VOUCHERS Contd.</b> Meaning of Vouchers, Types of Vouchers: Contra, Payment, Receipt, Jo Purchase & Sales vouchers. Differentiation & Demonstration of Creation of different types of vouch Identifying the effect of each voucher entry on financial statements. Creating	1	1	4

			Contra Vouchers, Payment Vouchers, Receipt Vouchers, Journal Voucher, Purchase Vouchers, Sales Vouchers.			
6	1	1,2	<b>UNIT: 2 INCOME FROM SALARY</b> <b>Taxable Perquisites:</b> 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	2,3	Collecting Information on RFA of employees and calculating the taxable value of RFA			
	1	1,2	<b>Obligation of employee discharges by employer</b> - Club bill, Hotelbill, Education expenses of employee's children, Life Insurance premium, and Servant salary. Basic Problems on Perquisites			
	3	1,2,3	<b>TAP: Practical - UNIT -2: GROUPS AND VOUCHERS Contd.</b> Meaning of Vouchers, Types of Vouchers: Credit Note, Debit Note, 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
			<b>CIE-1 Written &amp; Practice Test.</b>	2		
7	1	1,2	<b>UNIT: 2 INCOME FROM SALARY</b> <b>Perquisites taxable in specified cases:-</b> A) Meaning of specified employees, 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 and water	3	1	2
	1	1,2	Provision relating to various Provident funds (Problems on recognized provident fund only while calculating taxable salary) Basic Problems on Salary			
	1	1,2	Simple Problems on salary including HRA Problems on salary with RFA			
	3	1 to 7	<b>TAP: Practical: UNIT – 3 REPORT GENERATION</b> 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 generated the related Financial Statements.	1	1	4
8	1	2,3,4,7	<b>UNIT: 2 INCOME FROM SALARY</b> Computation of taxable salary Practice on calculation of salary	4	1	2
	1	2,3,4,7	Computation of taxable salary. Gather information from employees to calculate their taxable salary			
	3	2,3,4,7	<b>TAP: Practical: UNIT – 4: GOODS AND SERVICES TAX</b> 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	4
			<b>CIE-2 Written &amp; Practice Test</b>	2		
9	1	1,2	<b>UNIT: 3 INCOME FROM HOUSE PROPERTY</b> Income from House property- Basis of charge, Property Incomes exempted from tax. Identify the house properties which are exempted from tax.	4	1	2



	1	1,2	<b>Basic terms:</b> Annual value, Municipal value, Actual Rent, fair Rental value, Standard Rent. Problems on calculation of Gross annual value	1	1	4
	1	1,2,3	Treatment of Municipal tax and Unrealized Rent. Problems for calculating Net Annual value			
	3	1,3,4,7	<b>TAP: Practical :Unit -5 Inventory Master</b> 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 & Compound Units, Displaying, Altering & Deleting Units of Measurement - Exercises for execution of these			
10	1	1,2,	<b>Cont..UNIT:3 INCOME FROM HOUSE PROPERTY</b> 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.	4	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	2,3,4	Computation of Income from House property Practice Problems on computing Income from House Property.			
	3	1 to 7	<b>TAP: Practical: UNIT – 5: INVENTORY MASTERS Contd.</b> 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	4
			<b>CIE- 3 Written &amp; Practice Test.</b>	2		
11	1	1,2	<b>UNIT: 4 INCOME FROM BUSINESS AND PROFESSION AND TAXABLE LIABILITY</b>	4	1	2

			Meaning of Business and Profession, Expenses expressly allowed			
	1	1,2,3	Certain allowable losses, Identify different types of expenses which are allowed while calculating Income from Business.			
	1	1,2	Simple Problems on Income from Business			
	3	1 to 7	<b>TAP: Practical – Exercises covering all aspects of Accounting, Inventory and GST</b> 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 viewing . Day Stock Summary, Statements of Inventory, Inventory Books, Trial Balance Trading & Profit & Loss Account and Balance Sheet.	1	1	4
12	1	1,2	Format of Income from Profession. Simple Problems on Income from Business .	3	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	2,3,4,7	Simple Problems to calculate Income from Profession.			
	3	1 to 7	<b>TAP: Practical – Exercises covering all aspects of Accounting, Inventory and GST</b> 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	<b>Cont..UNIT: 4 INCOME FROM BUSINESS AND PROFESSION AND TAXABLE LIABILITY</b> Computation of Gross Total Income and Taxable Liability Calculate the taxable liability of your parents Income	4	1	2
	1	2,3,5,7	Deductions: 80C ,80D, 80E ,80G (only 100% donations) Filling of Online returns of only salaried employees.			
	1	2,3,5,7	Filling of Online returns : Salary and house property income of employees.			
			<b>CIE-4 Written &amp; Practice Test</b>	2		
14	1	2,3,5,7	<b>UNIT 5: BUDGETORY CONTROL</b> Meaning of Budget and Budgeting, Difference between forecast and Budget, Objectives, Importance and Limitations of Budgetary Control.	4	1	2
	3	2,3,5,7	<b>TAP: Practical – Exercises covering all aspects of Accounting, Inventory and GST</b> Expectation of Industry from candidates in Computerizing th Account Demonstration of preparing Computerized Accountin covering Accounts and Inventory. Minimum 2 problems covering a vouchers of Accounts & Inventory with minimum 12 transactions.	1	2	4

15	2	1,2,4	Types of Functional Budget (meanings only) Flexible Budget (Meaning and problems) Practice problems on Flexible Budget	4	1	2
	2	1,2,4	Collect data from a Production center at different levels of production and prepare Flexible Budget .			
	3	1 to 7	<b>TAP: Practical – Exercises covering all aspects of Accounting, Inv</b> 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	4
			<b>CIE-5 Written &amp; Practice Test</b>	2		
16	2		<b>ASSESSMENT - MINI PROJECT – FINANCE AND TAXATION / TALLY</b>	4	1	5
	3		<b>CIE – 6 Comprehensive assessment based on mini project</b>	-		

**CIE and SEE Assessment Methodologies**

<b>CIE Assessment</b>	<b>Assessment Mode</b>	<b>Duration In hours</b>	<b>Max Marks</b>
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
<b>TOTAL CIE MARKS (A)</b>			<b>120</b>
<b>SEE 1 - Theory Exam</b> (QP for 100 Marks for 3 Hours and weight age of marks to be reduced to 40 Marks)		3	<b>40</b>
<b>SEE 2 – Practical</b> (QP for 100 Marks for 3 Hours and weight age of marks to be reduced to 40 Marks)		3	<b>40</b>
<b>TOTAL SEE MARKS (B)</b>		<b>8</b>	80
<b>TOTAL MARKS (A+B)</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**

<b>Programme</b>	Computer Applications	<b>Semester</b>	V		
<b>Course</b>	Finance and Taxation	<b>Max Marks</b>	10 (T) +10 (P) = 20		
<b>Course Code</b>	6453	<b>Duration</b>	1 (T) + 1 (P) Hours		
<b>Name of the course coordinator</b>					
Note: Answer one full question from each section.					
<b>Qn.No</b>	<b>Ques tion</b>	<b>CL L3/L4</b>	<b>CO</b>	<b>PO</b>	<b>Marks</b>
<b>Section-1 (Theory) – 10 marks</b>					
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 15th 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.	<b>TALLY ACCOUNTING PACKAGE - PRACTICAL</b> <b>Duration: 1 Hr. Max. Marks 10</b>	CL	CO	PO	Marks
MODEL FOR CIE-1 -10 Marks					
	<p>(A) Create the Company by name TNPL Limited consisting the following details &amp; create the group as specified.</p> <ul style="list-style-type: none"> <li>a. Mailing Name : "ABC"</li> <li>b. Address : "16, Industrial Area, Bangalore"</li> <li>c. State : "Karnataka"</li> <li>d. Pin Code : "560003"</li> <li>e. Financial Year from : "01-04-2021"</li> <li>f. Books beginning from : "01-04-2021"</li> <li>g. Telephone : "08022556677"</li> <li>h. Mobile : "1234567890"</li> </ul> <p>Create the following Groups a) Bank- Bangalore b) Sundry Debtors - Shivmoga c) Creditors – Mysore</p> <p><b>OR</b></p> <p>(B) Create the Company by your Register Number consisting the following details &amp; create the Ledgers as specified.</p> <ul style="list-style-type: none"> <li>a. Mailing Name : REG No.</li> <li>b. Address : "No.29, Srinivasa Mandira, Shivamogga"</li> <li>c. Fax : "080-24632822"</li> <li>d. Email : "abc@gmail.com"</li> <li>e. Website : "WWW.dtetech.com"</li> <li>f. Financial Year from : "01-01-2020"</li> <li>g. Books beginning from : "01-01-2020"</li> <li>h. Mobile : "1234567890"</li> </ul> <p>Create the following ledgers</p> <ul style="list-style-type: none"> <li>a) Salary expenses</li> <li>b) Office expenses</li> <li>Interest Received</li> </ul>	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)**

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

**RUBRICS FOR PROJECT REPORT**

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

**RUBRICS FOR PROJECT PRESENTATION**

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

**SUGESTED 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 GST

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

**Programme** : Computer Applications  
**Semester** : V  
**Course:** : Finance and Taxation  
**Max Marks** : 100  
**Course Code** : 6453  
**Duration** : 3 Hrs

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

Q.No	Question	CL	CO	Marks
<b>Section-1</b>				
1.a)	Explain the following terms a. assessment Year b. Previous Year c. Agriculture income d. person	U	1	<b>4x2.5=10</b>



b)	From the following particulars of Mr. Nagaraj compute his Gross Total income for the assessment year 2020-21, if he is:  1) Resident 2) Not ordinarily Resident and 3) Non-Resident 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 <sup>th</sup> 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	A	1	10
	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			
<b>Section-2</b>				
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
<b>Section 3</b>				
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)	<div>The Expenses budgeted for production of 10000units in a factory are furnished below: On the basis of the data given prepare a Flexible budget for the production of a) 8000units and b) 6000 units</div> <table><tr><td>Particulars</td><td>Amount(cost per unit(Rs)</td></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(Rs1,00,000)</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(Rs1,00,000)	10	Variable expenses ( Direct)	5	Selling expenses( 10%Fixed )	13	Distribution expenses (20%fixed )	7	Total	150	A	2	10
Particulars	Amount(cost per unit(Rs)																					
Materials	70																					
Labour	25																					
Variable Overheads	20																					
Fixed Overheads(Rs1,00,000)	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																		
	<table><tr><td>PARTICULARS</td><td>A</td><td>B</td><td>C</td></tr></table>	PARTICULARS	A	B	C																	
PARTICULARS	A	B	C																			

	Municipal value	60,000	60,000	1,20,000			
	Fair rent value	64,000	56,000	1,32,000			
	Standard rent	68,000	80,000	1,00,000			
	Actual rent	72,000	64,000	96,000			
	<u>Municipal tax:</u>						
	Paid	4,000	8,000	-			
	Due	4,000	-	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
	<b>PARTICULARS</b>	<b>HOUSE-A (₹)</b>	<b>HOUSE-B (₹)</b>	<b>HOUSE-C (₹)</b>			
	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:						
	a) For Construction	1,00,000	-	-			
	b) For Marriage of Daughter	-	60,000	-			
	c) For Repairs	-	-	10,000			
	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 31 <sup>st</sup> March 2021 and municipal tax of House-C was paid by tenant. The house-C was remained vacant for 2 months.						
	Compute Income from House Property for the Assessment Year 2021-22.						

## 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 <sup>st</sup> March, 2021 her summarized cash account is as under:			A	1	15
	<b>PARTICULARS</b>	<b>₹</b>	<b>PARTICULARS</b>	<b>₹</b>		
	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		
		<b>9,34,000</b>		<b>9,34,000</b>		
	Keeping in view the following additional information, compute her income from profession for the previous year 2020-21:					
	a) 1/3 <sup>rd</sup> car expenses are for personal use.					
	b) Written down value of the house property on 1 <sup>st</sup> 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 <sup>st</sup> March 2021			A		15
	<b>PARTICULARS</b>	<b>₹</b>	<b>PARTICULARS</b>	<b>₹</b>		
	To General Expenses	50,000	By Gross Profit B/D	14,00,000		
		40,000				

To Fire Insurance Premium	10,000	By Bad Debts Recovered	40,000
To Bad Debts	6,50,000	(Disallowed Earlier)	40,000
To Salaries	2,22,500	By Interest On	
To Advertisement (In Cash)	1,25,000	Government	1,20,000
To Proprietor's Salary	20,000	Securities	60,000
To Interest on Capital	10,000	By Rent Received From	
To Income Tax	20,000	Employees	
To Depreciation	50,000	By Interest From Debtors	
To GST (Due)	10,000	For Delayed Payments	
To Advance Income Tax Paid	5,000		
To Donations	7,500		
To Motor Car Expenses			
To Municipal Tax of Quarters	50,000		
Let to Employees	3,90,000		
To Net Profit			
	<b>16,60,000</b>		<b>16,60,000</b>
<p>The following other information is available</p> <p>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.</p> <p>b) Depreciation calculated according to rates of income tax comes to ₹29,000.</p> <p>c) GST was paid on 1<sup>st</sup> May 2021. Due Date for filing of return is 31<sup>st</sup> July 2021.</p> <p>d) 50% of motor car expenses is for proprietor's personal use.</p> <p>Compute his business income for the assessment year 2021-22.</p>			

# TALLY ACCOUNTING PACKAGE

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JSS POLYTECHNIC FOR THE DIFFERENTLY ABLED, MYSURU

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%				
4. 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	4	48000/-	18%				
Computer	Monitor 34"	6	6800/-	28%				
Printer	HP LaserJet 1020	2	22500/-	18%				
Printer	HP LaserJet 1200	2	26100/-	18%				
5. 10-12-2020 Wages of ₹ 10,000, Travelling expenses ₹ 2,000 paid by cash								
6. 15-12-2020 Salary ₹ 50,000 paid by cheque								
7. 20-12-2020 Received Interest ₹ 2,000								
8. 21-12-2020 Cash withdrawn from Canara Bank ₹ 10,000								
9. 22-12-2020 Cash drawn for personal use ₹ 5,000								
10. 24-12-2020 Paid for advertisement ₹3,000								
11. 26-12-2020 Telephone charges paid ₹ 2,500								
12. 31-12-2020 Received commission ₹ 10,000								
(Note: Each problem shall include 12 – 15 transactions)								
Record and Report /display (10+10)						3	All	20
Viva voce						3	All	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
<b>Total</b>		<b>100</b>

**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
<b>Identification of the main problem</b>	Identifies and understands all the main issues in the problem statement	Identifies and understands most of the main issues in the problem statement	<b>Identifies and understands some of the issues in the problem statement</b>	Identifies and understands a few of the issues in the problem statement	Identifies limited issues in the problem statement	6
<b>Analysis of the issues</b>	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	<b>Incomplete analysis of the issues</b>	Very less analysis of the issue	4
<b>Comments on solutions (The solution will be in the problem statement)</b>	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	<b>Very little action to all issues in the problem statement</b>	2
<b>Total</b>						<b>12/30</b>

### 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
<b>Delivery &amp; Enthusiasm</b>	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	<b>Most ideas flow but is lost at times Limited evidence of interest in and engagement with the topic</b>	Hard to follow the flow of ideas Lack of enthusiasm and interest	Very difficult in projecting the ideas and Poor presentation on skills	<b>6</b>
<b>Display of Reports</b>	Display of all the Financial Statements, Ledgers, Groups and GST Reports	Display of all the Financial Statements, Ledgers and Groups	<b>Display of all the Financial Statements and Ledgers</b>	Display of all the Financial Statements	Display of only Balance Sheet	<b>6</b>
<b>Understanding and Analysis of the Problem and finding the suitable solution</b>	<b>Insightful and thorough analysis of all the issues</b>	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	<b>10</b>
<b>Total</b>						<b>22 / 30</b>

**Rubrics for Evaluation of Result / Execution**

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

**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. JAWS (Job Access With Speech) Version 18 Screen reading software
- d. Laser Printer – 1 Per Lab

# **PATHWAY -2**

## **COST AND MANAGEMENT ACCOUNTING**

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

**Programme: DIPLOMA IN COMPUTER APPLICATIONS**

Course Code	<b>6454</b>	Semester	<b>V</b>
Course Title	<b>Cost and Management Accounts</b>	Course Group	<b>Core</b>
No. of Credits	<b>10</b>	Type of Course	<b>Integrated</b>
Course Category	<b>Core</b>	Total Contact Hours	<b>13 Hrs. / Week</b>
			<b>208 Hrs. / Semester</b>
Prerequisites	<b>Basic Accountancy</b>	Teaching Scheme	<b>[ L : T : P ] = 5 : 2 : 6</b>
CIE Marks	<b>120</b>	SEE Marks	<b>80</b>

**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 specialised 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.

The cohort owner shall coordinate with faculties across programs needed for their course to ensure seamless delivery as per time table

8. 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, Un academy, SWAYAM , etc.
9. Cohort owner shall guide the cohorts for the selection and execution of mini project

**Course Outcome: A Student Should Be Able To**

C01	Computing Cost relating to Materials, Labour and Overheads
C02	Analyze and interpret Financial Statements and Accounting Ratios
C03	Computerize the Accounts along with Inventory including GST.

**Detailed Course Plan**

Week	CO	PO	Content	L	T	P
1			<b>Total</b>	<b>80</b>	<b>32</b>	<b>96</b>
	1	1	<b>UNIT-I Cost Concept &amp; Cost Ascertainment</b> 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			
	3	1,2,7	<b>TAP: Practical: Unit – 1: BASICS OF ACCOUNTING &amp; INTRODUCTION TO TALLY</b>  <b>Introduction</b> - 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	<b>UNIT-1 Contd..Cost Concept &amp; Cost Ascertainment</b> Meaning of Cost, Cost Center & Cost Unit, Elements of Cost – Non-Cost Expenses Identify Non-Cost Expenses from the data given by Production Unit	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			
	3	1,2,7	<b>TAP: Practical: Unit – 1: BASICS OF ACCOUNTING &amp; INTRODUCTION TO TALLY</b>	1	1	4

			Introduction on Computerized Accounting, Tally Accounting Package - Features, Advantage Explanation on Tally. Recording of Journal Entries for basic transactions manually. <b>Gateway of Tally</b> & its Components, Meaning of Company, Accounting and inventory, create, Shut and Delete the Company, Configuration of Company Features – Practicing of features.			
3	1	1,2	<b>UNIT-1.Contd...Cost Concept &amp; Cost Ascertainment</b> 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	1,2,3	Simple problems on preparation of Cost Sheet. Calculate the profit or loss of Product or Service with Scrap Value.			
	3	1,2,3,7	<b>TAP: Practical – UNIT – 1 Contd. BASICS OF ACCOUNTING AND BASIC CONFIGURATION</b> 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. <b>Configuration of Accounting features</b> , Default Groups & Ledger Accounts Practicing of features.	1	1	4
4	1	1,2,3	<b>UNIT-1Contd..Cost Concept &amp; Cost Ascertainment</b> 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	4	1	2
	3	1,2,3,7	<b>TAP: Practical: UNIT -2: GROUPS AND VOUCHERS</b> Meaning of groups, types of groups. Advantages of creating Multiple group Differentiation & Demonstration of creating Simple and Multiple groups. <b>Creation of Groups</b> – Single and Multiple, Display, Altering and Deleting Groups, Ledgers - Creating Single Ledger & Multiple, Displaying, Altering and Delete Exercises for execution of these.	1	1	4
5	1	1,2	<b>UNIT-II MATERIAL COST</b> Meaning of Inventory – Need for Material Inventory Control – Techniques used in Inventory	3	1	2

			Control			
	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 Store Department & Calculate different Levels.			
	1		Simple problems on Stock Levels Problems on Level Setting .			
	3	1,2,3,7	<b>TAP: Practical - UNIT -2: GROUPS AND VOUCHERS Contd</b> 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	<b>UNIT-II MATERIAL COST Contd</b> 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	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			
	3	1,2,3,7	<b>TAP: Practical - UNIT -2: GROUPS AND VOUCHERS Contd.</b> 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
			<b>CIE-1 Written &amp; Practice Test.</b>	2		
7	1	1,2	<b>UNIT-III LABOUR COST</b> 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	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	1,2,3,6,	<b>TAP: Practical: UNIT – 3 REPORT GENERATION</b> 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	<b>Cont UNIT-III LABOUR COST</b> 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.	4	1	2
	3	1,2,3,6,	<b>TAP: Practical: UNIT – 3 REPORT GENERATION</b> Minimum two exercises for execution by incorporating all types of voucher and generated the related Financial Statements	1	1	3
			<b>CIE-2 Written &amp; Practice Test.</b>	2		
9	1	1,2	<b>UNIT-IV OVERHEADS</b> Meaning & Classification of Overheads – Absorption – Meaning, Overhead Rates. Identify the different types of Overheads incurred by an Industry.	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	2,3	Simple on methods of Absorption of Rates – Rate. Solve problems on Absorption Rates			
	1	1	Steps in Accounting of Overheads – Primary Distribution (Allocation & Apportionment - Basis of Apportionment of Overheads(Theory only))			
	3	1,2,3,7	<b>TAP: Practical: UNIT – 4: GOODS AND SERVICES TAX</b> 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	<b>Contd UNIT-IV OVERHEADS</b> Steps in Accounting of Overheads – Primary Distribution (Problems) ,Draft a Chart on Basis of Apportionment of Overheads.	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.			
	3	1,3,4,7	<b>TAP: Practical: UNIT – 5: INVENTORY MASTERS</b> 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 .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	4
			<b>CIE-3 Written &amp; Practice Test.</b>	2		
11	2	2,3	<b>UNIT-V INTRODUCTION TO MANAGEMENT ACCOUNTING AND ANALYSIS OF FINANCIAL STATEMENT</b> Meaning, Nature, Objectives, Functions, Tools and Techniques used in Management Accounting. Identify various Management Accounting Tools used in any Company.	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.			
	3	1,3,4,7	<b>TAP: Practical: UNIT – 5: INVENTORY MASTERS Contd.</b> 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, 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	<b>Cont.. UNIT-V INTRODUCTION TO MANAGEMENT ACCOUNTING AND ANALYSIS OF FINANCIAL STATEMENT</b> 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	1	4
	2	2,3,4,7	Preparation of Common Size Statements Practice problems on Common Size Statement.			
	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.			
	3	1,2,3,4,5,6,7	<b>TAP: Practical – Exercises covering all aspects of Accounting, Inventory and GST</b> 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.			
13	2	1	<b>UNIT VI RATIO ANALYSIS</b> 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 .			
	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			
	2	1,2,3,4	Simple Problems on Trading & Profit & Loss Account Ratios. Solve the problems on Trading & Profit & Loss Account Ratios			
	3	1 to 7	<b>TAP: Practical – Exercises covering all aspects of Accounting, Inventor</b> Usefulness of different Reports in Decision-making. Review of different reports related to Inventory. Generating and viewing Inventory Books & Reports.	1	1	3
			<b>CIE-4 Written &amp; Practice Test.</b>	2		
14	2	1,2	<b>Cont.. UNIT VI RATIO ANALYSIS</b> Types of Ratios- 2) Balance Sheet Ratios - Current Ratio, Liquid Ratio & Debt Equity Ratio ,Visit any organization and identify the different Balance Sheet Ratios.	3	1	2

	2	1,2	Types of Ratios- 2) Balance Sheet Ratios - Propitiatory Ratio & SolvencyRatio	1	1	3
	2	1,2,3	Simple Problems on Balance Sheet Ratios - Current Ratio, Liquid Ratio & DebtEquity Ratio Solve problems on Balance Sheet Ratio			
	4	2,3,6,7	Simple Problems on Balance Sheet Ratios - Propitiatory Ratio & Solvency Ratio Solve problems on Trading & Profit & Loss Account and Balance SheetRatio.			
	5	1 to 7	<b>TAP: Practical – Exercises covering all aspects of Accounting, Inventor and GST</b> 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.			
15	2	2,3,6,7	<b>Cont..UNIT VI RATIO ANALYSIS</b> 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 .	3	1	3
	2	2,3,6,7	Types of Ratios- 3) Combined / Mixed Ratios - Assets Turnover Ratio, Fixed Assets Turnover Ratio, Current Assets Turnover Ratio & Working Capital 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 Ratios into Financial Statements) .			
	3	1 to 7	<b>TAP: Practical – Exercises covering all aspects of Accounting, Inventor</b> Expectation of Industry from candidates in Computerizing the Accounts. Demonstration of preparing Computerized Accounting covering Accounts and inventory <del>including</del> GST. Minimum 2 problems covering all vouchers of Accounts& Inventory including <del>with</del> minimum 12 transactions	1	1	3
			<b>CIE-5 Written &amp; Practice Test.</b>			
16	3	1 to 7	<b>ASSESSMENT - MINI PROJECT – FINANCE AND TAXATION /TALLY</b>	5	2	4
			<b>CIE – 6 Comprehensive assessments based on mini project</b>	-		

#### CIE and SEE Assessment Methodologies

CIE Assessment	Assessment Mode	Duration In hours	Max Marks
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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
<b>TOTAL CIE MARKS (A)</b>			<b>120</b>
<b>SEE 1 - Theory Exam</b> (QP for 100 Marks for 3 Hours and weight age of marks to be reduced to 40 Marks)		3	<b>40</b>
<b>SEE 2 – Practical</b> (QP for 100 Marks for 3 Hours and weight age of marks to be reduced to 40Marks)		3	<b>40</b>
<b>TOTAL SEE MARKS (B)</b>			<b>80</b>
<b>TOTAL MARKS (A+B)</b>			<b>200</b>

**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		Computer Applications		Semester		V	
Course		Cost And Management Accounts		Max Marks		10 (T) +10 (P) = 20	
Course Code		6454		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							
1.	Prepare a Cost sheet from the following information: 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			A	1	2,3	10

2.	<b>The estimated cost of producing 8000 units of a product are as follows:</b>		A	1	2,3	10
	<b>Particulars</b>	<b>Cost P/U</b>	<b>Total</b>			
	Direct material cost	15	120000			
	Direct wages	10	80000			
	Direct Expenses	2	16000			
	Factory Overheads(Variable)	3	24000			
	Factory Overheads (Fixed)	5	40000			
	<b>Total</b>	<b>35</b>	<b>280000</b>			
	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.					
	Should the company make the product or buy it from themarket?					

3.	<b>TALLY ACCOUNTING PACKAGE - PRACTICAL</b> <b>Duration: 1 Hr. Max. Marks 10</b>	<b>CL</b>	<b>C O</b>	<b>PO</b>	<b>Marks</b>
<b>MODEL FOR CIE-1 -10 Marks</b>					
	<p>(A) Create the Company by name TNPL Limited consisting the following details &amp; create the group as specified.</p> <ul style="list-style-type: none"> <li>i. Mailing Name : "ABC"</li> <li>j. Address : "16, Industrial Area, Bangalore"</li> <li>k. State : "Karnataka"</li> <li>l. Pin Code : "560003"</li> <li>m. Financial Year from : "01-04-2021"</li> <li>n. Books beginning from : "01-04-2021"</li> <li>o. Telephone : "08022556677"</li> <li>p. Mobile : "1234567890"</li> </ul> <p>Create the following Groups</p> <ul style="list-style-type: none"> <li>a. Bank- Bangalore</li> <li>b) Sundry Debtors - Shivmoga</li> <li>c) Creditors – Mysore</li> </ul> <p><b>OR</b></p> <p>(B) Create the Company by your Register Number consisting the following details &amp; create the Ledgers as specified.</p> <ul style="list-style-type: none"> <li>i. Mailing Name : REG No.</li> <li>j. Address : "No.29, Srinivasa Mandira, Shivamogga"</li> <li>k. Fax : "080-24632822"</li> <li>l. Email : "abc@gmail.com"</li> <li>m. Website : "WWW.dtetech.com"</li> <li>n. Financial Year from : "01-01-2020"</li> <li>o. Books beginning from : "01-01-2020"</li> <li>p. Mobile : "1234567890"</li> </ul> <p>Create the following ledgers</p> <ul style="list-style-type: none"> <li>a) Salary expenses</li> <li>b) Office expenses</li> <li>c) Interest Received</li> </ul>	<b>A</b>	<b>3</b>	<b>1,2,3,6, 7</b>	<b>10</b>
		<b>A</b>	<b>3</b>	<b>1,2,3,6, 7</b>	<b>10</b>

**Scheme of Evaluation for CIE 6**

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

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

**RUBRICS FOR PROJECT REPORT**

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

**RUBRICS FOR PROJECT PRESENTATION**

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

**SUGGESTED 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)**

<b>Programme : Computer Applications</b> <b>Semester V</b> <b>Course : COST AND MANAGEMENT ACCOUNTS</b> <b>Max Marks :100</b> <b>Course Code : 6454</b> <b>Duration : 3 Hrs</b>				
Q.No	Question	CL	CO	Marks
<b>Section-1</b>				
1A	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. <b>Prepare a Cost Sheet showing the Total Cost and Cost &amp; Profit per unit.</b>	A	1	10
2A	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 continues 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
<b>Section-2</b>				
3A	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 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 <b>Calculate the following Stock Levels:</b> (a) Reorder Level	A	1	15

	(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	The following are the Balance Sheet of JK Ltd. As at 31 <sup>st</sup> March 2019 and 2020 Prepare& analyse a Common Size Balance Sheet.	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							
		Total		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									
7A	You are given the following information in respect of overheads in a factory: Production Departments      Service Departments A: Rs.6,00,000                      X: Rs.1,75,000 B: Rs.5,25,000                      Y: Rs.2,25,000 C: Rs.3,75,000 The expenses of X and Y Service Departments are apportioned as under:   <								

B	The following particulars related to the Production Department of a factory for the month of June 2020  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 Overhead charge allocated to the Department Rs. Rs. 90,000 Calculate Overheads Recovery Rates under the following methods; Direct Material Cost Rate b) Direct Labour Cost Rate c) Prime Cost Rate d) Direct Labour Hour Rate e) Machine Hour Rate	A		10
8A	The following information is supplied from the costing records of a company: 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 Prepare a statement showing apportionment of costs to various departments Under Primary Overhead Distribution Summary	A		10
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 viii) Labour welfare cost ix) Repairs & maintenance x) Air conditioning Expenses	A		10
<b>Section-5</b>				
9A	Write the meaning of Accounting ratios. State the functions of Ratio analysis. (any seven)	A	3	10
B	From the following data: Sales Rs.25,20,000 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 Equity Ratio b) Total Assets to Debt Ratio c) Proprietary Ratio and d) Debt to Capital Employed Ratio.	A		10

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

<b>Board of Technical Examinations</b> <b>Programme: Computer Applications</b> <b>Duration: 3 Hrs.</b> <b>Course Code: 6454</b> <b>Max. Marks: 100</b>																																												
	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	A	3	1,2,3, 4,5,6, 7	30																																								
<table border="1"> <thead> <tr> <th>Stock group</th><th>Item Name</th><th>Qty</th><th>Rate/U nit</th><th>GST % (Including CGST &amp; 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></td><td></td><td></td><td align="center">-</td><td></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></td><td></td><td></td><td align="center">-</td><td></td></tr> <tr> <td>Printer</td><td>HP LaserJet 1200</td><td>4</td><td>22800/-</td><td>18%</td></tr> <tr> <td></td><td></td><td></td><td align="center">-</td><td></td></tr> </tbody> </table>	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%				-					
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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	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
<b>TOTAL</b>				<b>100</b>

### 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
<b>Total</b>		<b>100</b>

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

<b>Evaluation Parameters</b>	<b>10</b>	<b>8</b>	<b>6</b>	<b>4</b>	<b>2</b>	<b>Student Score</b>
<b>Identification of the main problem</b>	Identifies and understands all the main issues in the problem statement	Identifies and understands most of the main issues in the problem statement	<b>Identifies and understands some of the issues in the problem statement</b>	Identifies and understands a few of the issues in the problem statement	Identifies limited issues in the problem statement	6
<b>Analysis of the issues</b>	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	<b>Incomplete analysis of the issues</b>	Very less analysis of the issue	4
<b>Comments on solutions (The solution will be in the problem statement)</b>	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	<b>Very little action to all issues in the problem statement</b>	2
<b>Total</b>						<b>12/30</b>

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

<b>Evaluation Parameters</b>	<b>10</b>	<b>8</b>	<b>6</b>	<b>4</b>	<b>2</b>	<b>Student Scoree</b>
<b>Delivery &amp; Enthusiasm</b>	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	<b>Most ideas flow but is lost at times Limited evidence of interest in and engagement t with the topic</b>	Hard to follow the flow of ideas Lack of enthusiasm and interest	Very difficult in projecting the ideas and Poor presentation skills	<b>6</b>
<b>Display of Reports</b>	Display of all the Financial Statements, Ledgers, Groups and GST Reports	Display of all the Financial Statements, Ledgers and Groups	<b>Display of all the Financial Statements and Ledgers</b>	Display of all the Financial Statements	Display of only Balance Sheet	<b>6</b>
<b>Understanding and Analysis of the Problem and finding the suitable solution</b>	<b>Insightful and thorough analysis of all the issues</b>	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	<b>10</b>
<b>Total</b>						<b>22 /30</b>



**Rubrics for Evaluation of Result / Execution**

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

**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. JAWS (Job Access With Speech) Version 18 Screen reading software
- e. 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? – 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	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.

# **PATHWAY -3**

# **BUSINESS LAW AND PRACTICE**

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

**Programme: DIPLOMA IN COMMERCIAL PRACTICE**

Course Code	<b>6455</b>	Semester	<b>V</b>
Course Title	<b>Business Law and Practice</b>	Course Group	<b>Core</b>
No. of Credits	<b>10</b>	Type of Course	<b>Integrated</b>
Course Category	<b>Core</b>	Total Contact Hours	<b>13 Hrs. / Week</b>
			<b>208 Hrs. / Semester</b>
Prerequisites	<b>Basic Law</b>	Teaching Scheme	<b>[ L : T : P ] = 5 : 2 : 6</b>
CIE Marks	<b>120</b>	SEE Marks	<b>80</b>

**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	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			<b>Total</b>	<b>80</b>	<b>32</b>	<b>96</b>
	1	1	<b>UNIT-1 Indian Contract Act, 1872</b> <b>Contract:</b> Meaning – Elements – Agreement versus Contract – Classification of Contract	4	1	2
	1	1,2,5,7	<b>Essentials of a Valid Contract. Discuss the case law of Balfour v/s Balfour.</b>			
	4	1 to 7	<b>TAP: Practical: Unit – 1: BASICS OF ACCOUNTING &amp; INTRODUCTION TOTALLY</b> <b>Introduction</b> - Concept of Double Entry, Types of Accounts – Real, Personal and Nominal, Accounting, Financial Statements – Trading & Profit & Loss Account, Balance Sheet, Computerized Accounting	1	1	4
2	1	1,2,5,7	<b>Cont..UNIT-1 Indian Contract Act, 1872</b> <b>Offer and Acceptance:</b> Meaning of Offer – Types of Offer – Legal Rules for a Valid Offer Draft a Rental Agreement. Discuss the case law of Carlill v/s Carbolic Smoke Ball Co. Ltd	4	1	2
	1	1	<b>Meaning of Acceptance – Legal Rules for a Valid Acceptance.</b>			
	4	1 to 7	<b>TAP: Practical: Unit – 1: BASICS OF ACCOUNTING &amp; INTRODUCTION TOTALLY</b> Tally Accounting Package - Features, Advantages, Explanation Tally. Recording of Journal Entries for basic transactions manually. <b>Gateway of Tally &amp; its Components,</b> 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	<b>Cont..UNIT-1 Indian Contract Act, 1872</b> <b>Consideration and Legality of Object:</b> Meaning of Consideration – Legal Rules for a Valid Consideration – Adequacy of Consideration. Discuss the Case Law of Chinnayya v/s Ramayya .	4	1	2
	1	1,2,5,7	<b>Capacity of Parties:</b> Capacity to Contract – Incapacity to Contract – Position of Agreements by a Minor –Discuss the Case Law of Mohri Bibi v/s Dharmodas Ghosh.			
	1	1,2,5,7	Position of Agreements by Persons of Unsound Mind – Persons disqualified by Law .			
	3	1,2,5,7	<b>TAP: Practical – UNIT – 1 Contd. BASICS OF ACCOUNTING AND BASIC CONFIGURATION</b> 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 <b>Configuration of Accounting features,</b> Default Groups & Ledger Accounts, Practicing of features.	1	1	3
4	1	1,2,5,7	<b>Cont..UNIT-1 Indian Contract Act, 1872</b> <b>Free Consent:</b> Meaning of Consent, Coercion, Undue Influence, Fraud, Misrepresentation and Mistake – Coercion versus Undue Influence Identify the circumstances of Coercion & Undue Influences	3	1	2
	1	1,2,5,7	Consequences of Coercion, Undue Influence, Fraud, Misrepresentation and Mistake.			
	4	1 to 7	<b>TAP: Practical: UNIT -2: GROUPS AND VOUCHERS</b> Meaning of groups, types of groups. Advantages of creating Simple and Multiple groups. Differentiation & Demonstration of creating Simple and Multiple groups.	1	1	4
5	1	1,2,5,7	<b>Cont..UNIT-1 Indian Contract Act, 1872</b> <b>Performance and Discharge:</b> Meaning and Types of Performance – Meaning and Modes of Discharge of a Contract.	4	1	2
	1	1,2,5,7	<b>Breach of Contract:</b> Meaning and Remedies for Breach of Contract. Discuss Case Studies relating to Breach of Contract (1 Hr. P)			
	4	1 to 7	<b>TAP: Practical: UNIT -2: GROUPS AND VOUCHERS</b> 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

6	2	1,2,3,4	<b>Cont..UNIT-1 Indian Contract Act, 1872</b> <b>Indemnity and Guarantee:</b> 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	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			
	4	1 to 7	<b>TAP: Practical - UNIT -2: GROUPS AND VOUCHERS Contd.</b> 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	3
			<b>CIE-1 Written &amp; Practice Test.</b>	2		
7	1	1,2,3,4	<b>UNIT 2 - Sale of Goods of Act, 1930</b> 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,	Draft a Sale Agreement for Sale of TV			
	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	1,2,3,4	Rights of an Unpaid Seller and Buyer of the Goods			
	4	1 to 7	<b>TAP: Practical - UNIT -2: GROUPS AND VOUCHERS Contd.</b> 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	3
8	3	1,2,3,4	<b>UNIT 3 - INDUSTRIAL DISPUTE ACT &amp; TRADE UNION ACT</b> Meaning of Dispute, Industrial Dispute, Causes of Industrial Dispute	4	1	2
	3	1,2,3,4	Identify the Circumstances which lead to Dis-agreement between Employer and Employees			
	3	1,2,3,4	Types of Industrial Disputes – Strikes & Lockouts, Layoff Discuss any Case Study relating to Strike			
	3	1,2,3,4	Machinery for resolving Industrial Disputes under the Industrial Disputes Act 1947			

	3	1,2,3,	Prevention of Industrial Disputes			
	4	1 to 7	<b>TAP: Practical: UNIT – 3 REPORT GENERATION</b> 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
			<b>CIE-2 Written &amp; Practice Test.</b>	2		
9	3	1,2,3,4	<b>Cont..UNIT 3 - INDUSTRIAL DISPUTE ACT &amp; TRADE UNION ACT ,1926</b> Meaning, Types of Trade Union, meaning of Trade Union Act	3	1	2
	3	1,2,3,4	Registration of Trade Union, Application for Registration, Collect the application & Certificate of registration of trade union			
	3	1,2,3,4	Rights and privileges of recognized trade union			
	3	1,2,3,4	Problems of Trade Unions - Role of Trade Union in handling grievances			
	4	1 to 7	<b>TAP: Practical: UNIT – 4: GOODS AND SERVICES TAX</b> 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	<b>Unit 4 - EMPLOYEE'S COMPENSATION ACT</b> Meaning of Worker Compensation, Reasons for Compensation Identify the different types of Compensation given to Workers	4	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			
	4	1 To 7	<b>TAP: Practical: UNIT – 5: INVENTORY MASTERS</b> 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 Compound Units, Displaying, Altering & Deleting Units of Measurement - Exercises for execution of these.	1	1	4
			<b>CIE-3 Written &amp; Practice Test.</b>	2		



11	2	1,2,3,4	<b>Cont.. Unit 4 - EMPLOYEES COMPENSATION ACT</b> Occupational Diseases, Claim for Compensation, List out the various Occupational Diseases	3	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			
	4	1 To 7	<b>TAP: Practical: UNIT – 5: INVENTORY MASTERS</b> <b>Contd.</b> 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	3
12	3	1,2,3,4	<b>UNIT 5 – CONSUMER PROTECTION ACT</b> <b>L8-T2-P4TOTAL MARKS 10</b> 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			
	4	1 To 7	<b>TAP: Practical – Exercises covering all aspects of Accounting, Inventory and GST</b> 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. Narrate the circumstances under which a Consumer can approach to Central Consumer Council	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.			
	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	<b>TAP: Practical – Exercises covering all aspects of Accounting, Inventory</b>  Usefulness of different Reports in Decision-making. Review of different reports related to Inventory. Generating and viewing Inventory Books & Reports.	1	1	4
			<b>CIE-4 Written &amp; Practice Test.</b>	2		
14	3	1,2,3,4	UNIT – 6 ENVIRONMENT PROTECTION ACT, 1986 L8-T2-P4 TOTAL: MARKS 20 Meaning, Objectives, Types of pollutions Identify different causes of pollution	4	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			
	3	1 to 7	<b>TAP: Practical – Exercises covering all aspects of Accounting, Inventory</b> Expectation of Industry from candidates in Computerizing the Accounts Demonstration of preparing Computerised Accounting covering Accounts and Inventory .Minimum 2 problems covering all vouchers of Accounts & Inventory with minimum 12 transactions.	1	1	4
15	3	1,2,3,4	Rules to regulate Environmental Pollution Identify the measures taken by Central Government to prevent Global Warming.	4	1	2
	3	1,2,3,4	Prevention & Control of Environmental Pollution As an Indian Citizen narrate the measures adopted to overcome Pollution .			
	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.			
	4	1 to 7	<b>TAP: Practical – Exercises covering all aspects of Accounting, Inventory</b> Expectation of Industry from candidates in Computerising the Accounts. Demonstration of preparing Computerised Accounting covering Accounts and inventory Minimum 2 problems covering all vouchers of Accounts & Inventory including with minimum 12 transactions.	1	1	3
			<b>CIE-5 Written &amp; Practice Test.</b>	2		
16	3	1 to 7	<b>ASSESSMENT - MINI PROJECT – FINANCE AND TAXATION /TALLY</b>	4	2	06
			<b>CIE – 6 Comprehensive assessment based on mini project</b>	-		

**CIE and SEE Assessment Methodologies**

<b>CIE Assessment</b>	<b>Assessment Mode</b>	<b>Duration In hours</b>	<b>Max Marks</b>
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
<b>TOTAL CIE MARKS (A)</b>			<b>120</b>
<b>SEE 1 - Theory Exam (QP for 100 Marks for 3 Hours and weightage of marks to be reduced to 40 Marks)</b>		3	40
<b>SEE 2 – Practical (QP for 100 Marks for 3 Hours and weightage of marks to be reduced to 40 Marks)</b>		3	40
<b>TOTAL SEE MARKS (B)</b>			<b>80</b>
<b>TOTAL MARKS (A+B)</b>			<b>200</b>

## 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 ours**

Programme	Computer Applications	Semester	V		
Course	Business Law and Practice	Max Marks	10 (T) +10 (P) = 20		
Course Code	6455	Duration	1 (T) + 1 (P) Hours		
Name Course Coordinator					
Note: Answer One Full Question From Each Section.					
Qn.No	Question	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					
	(A) Create the Company by name TNPL Limited consisting thefollowing details & create the group as specified. q. Mailing Name : “ABC” r. Address : “16, Industrial Area, Bangalore” s. State : “Karnataka” t. Pin Code : “560003”	A	3	1,2,3,6,7	10
	u. Financial Year from : “01-04-2021” v. Books beginning from : “01-04-2021” w. Telephone : “08022556677” x. 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. q. Mailing Name : REG No. r. Address : “No.29, Srinivasa Mandira, Shivamogga” s. Fax : “080-24632822” s. Email : “abc@gmail.com” t. Website : “WWW.dtetech.com” t. Financial Year from : “01-01-2020” u. Books beginning from : “01-01-2020” x. Mobile : “1234567890” Create the following ledgers a) Salary expenses b) Office expenses c) Interest Received	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><b>OR</b></p> <p>(C) Create the Company by your Register Number consisting the following details &amp; create the Ledgers as specified.  q. Mailing Name : REG No.  r. Address : "No.29, Srinivasa Mandira, Shivamogga"  s. Fax : "080-24632822"  v. Email : "abc@gmail.com"  w. Website : "WWW.dtetech.com"  x. Financial Year from : "01-01-2020"  y. 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>	<b>A</b>	<b>3</b>	<b>1,2,3,6,7</b>	<b>10</b>
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**Scheme of Evaluation for CIE 6****(Evaluate the Mini Project on the basis of Rubrics mentioned below)**

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

**RUBRICS FOR PROJECT REPORT**

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

**RUBRICS FOR PROJECT PRESENTATION**

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

**SUGESTED ACTIVITIES FOR MINI PROJECT (ANY ONE)**

1. Draft a rental agreement incorporating all the essentials 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	:	Computer Applications		
Max Marks	:	100		
Semester	:	V		
Duration	:	3 Hrs		
Course	:	Business Law and Practice		
Course Code	:	6455		
Instruction to the Candidate: Answer One Full Question from Each Section.				
Q.No	Question	Cl	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 Industrial Disputes.	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 protection of Environment	A		10
10.A)	Identify the Powers and Functions of the concerned officers in respect of Environmental Protection	A		10
B)	Write the meaning of Global Warming. Identify the measures taken by the Central Government to prevent Global Warming.	A		10

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

Programme: Computer Applications						Max. Marks: 100			
Duration: 3 Hrs.									
Course Code: 6455									
						CL	CO	PO	Marks
Create a Company AKASH & Co. and record the following transactions in Tally. Display the financial Statement. (Problem on Accounts Only)						A	3	1,2,3,4,5,6,7	30
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									
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 onAccounts & Inventory with GST)						A	3	1,2,3,4,5,6,7	30
01-12-2020 Commenced the business with cash of ₹ 5,00,00003-									
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									
Stock group	Item Name	Qty	Rate/Unit	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%					
08-12-2020 Sold the following items to ABC InfoTech, Shivamogga.									
Sto ck gro up	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, 4, 5,6, 7	20
Viva voce						3	1,2,3, 4,5,6, 7	20
<b>TOTAL</b>								<b>100</b>

**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
<b>Total</b>		<b>100</b>

**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
<b>Identification of the main problem</b>	Identifies and understands all the main issues in the problem statement	Identifies and understands most of the main issues in the problem statement	<b>Identifies and understands some of the issues in the problem statement</b>	Identifies and understands a few of the issues in the problem statement	Identifies limited issues in the problem statement	6
<b>Analysis of the issues</b>	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	<b>Incomplete analysis of the issues</b>	Very less analysis of the issue	4
<b>Comments on solutions (The solution will be in the problem statement)</b>	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	<b>Very little action to all issues in the problem statement</b>	2
<b>Total</b>						<b>12/30</b>

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

<b>Evaluation Parameters</b>	<b>10</b>	<b>8</b>	<b>6</b>	<b>4</b>	<b>2</b>	<b>Student Score</b>
<b>Delivery &amp; Ethusiasm</b>	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	<b>Most ideas flow but is lost at times Limited evidence of interest in and engagement with the topic</b>	Hard to follow the flow of ideas Lack of enthusiasm and interest	Very difficult in projecting the ideas and Poor presentation on skills	<b>6</b>
<b>Display of Reports</b>	Display of all the Financial Statements, Ledgers, Groups and GST Reports	Display of all the Financial Statements, Ledgers and Groups	<b>Display of all the Financial Statements and Ledgers</b>	Display of all the Financial Statements	Display of only Balance Sheet	<b>6</b>
<b>Understanding and Analysis of the Problem and finding the suitable solution</b>	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	<b>Incomplete analysis of the issues</b>	Poor analysis of the issue	<b>10</b>
<b>Total</b>						<b>22 / 30</b>

**Rubrics for Evaluation of Result / Execution**

<b>Evaluation Parameters</b>	<b>10</b>	<b>8</b>	<b>6</b>	<b>4</b>	<b>2</b>	<b>Student Score</b>
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	<b>Using of all the Function Keys for all the functions</b>	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	<b>Various ideas and innovative solutions have been proposed and their application have been outlined</b>	Various ideas and innovative solutions have been proposed and few applications have been outlined	Various ideas and innovative solutions have been proposed	6
<b>Total</b>						<b>10/20</b>

**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. JAWS (Job Access With Speech) Version 18 Screen reading software
- d. 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)

Programme: Computer Applications					
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.		A	3	1,2,3, 4,6,7	10
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.		A	3	1,2,3, 4,6,7	10
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				

<b>Programme: Computer Applications</b> <b>TALLY ACCOUNTING PACKAGE - PRACTICAL</b>				
<b>Duration: 1 Hr.</b>		<b>Max. Marks 10</b>		
<b>MODEL FOR CIE-3</b>	<b>CL</b>	<b>CO</b>	<b>PO</b>	<b>Marks</b>
<p>2. Create a Company ADARSHA &amp; 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;"><b>OR</b></p> <p>2 .Create a Company TULSI &amp; 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>2. 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>	<b>A</b>	<b>3</b>	<b>1,2,3 , 4,6,7</b>	<b>10</b>
	<b>A</b>	<b>3</b>	<b>1,2,3 ,4,6, 7</b>	<b>10</b>

Programme: Computer Applications									
TALLY ACCOUNTING PACKAGE - PRACTICAL									
Duration: 1 Hr.		Max. Marks 10							
MODEL FOR CIE-4		CL	CO	PO	Marks				
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 group	Item Name					Qty	Rate/Unit		
Computer	Lenovo Laptop					10	39500i-		
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 group	Item Name					Qty	Rate/Unit		
Computer	Lenovo Laptop					4	48000/-		
Computer	Monitor 34"					6	6800/-		
Printer	HP LaserJet 1020					2	22500/-		
Printer	HP LaserJet 1200					2	26100/-		
OR									
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								
Food grains	Ragi	10 Qtl	3800/-						
Food grains	RICE	20 Qtl	4200/-						
Cosmetics	Yardley Talc Powder	100	150/-						
Cosmetics	Cinthol Talc Powder	125	135/-						
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: Computer Applications							
TALLY ACCOUNTING PACKAGE - PRACTICAL							
Duration: 1 Hr.		Max. Marks 10					
MODEL FOR CIE-5				CL	CO	PO	Marks
Create a Company Deepa Stores and record the following transactions in Tally. Display the financial & Inventory related Statements.				A	3	1,2,3,4,5,6,7	10
01-09-2021 Commenced the business with cash of ₹ 5,00,000							
03-09-2021 Purchase of following items from WELLNESS 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/-				
15-09-2021 Sold the following items to Ramesh for cash							
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/-				
OR				A	3	1,2,3,4,5,6,7	10
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.							
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/-				
15-09-2021 Sold the following items to Rajeshwari Stores, Hubballi							
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/-				