

SRI AUROBINDO COLLEGE OF COMMERCE AND MANAGEMENT

Ref. No.: SACCM/2020-21/January/ 170

Date: 28-01-2021

Office Circular

The college will be holding Remedial and Merit classes w.e.f. February 1, 2021. The students of for first semester are to be segregated for these classes based on their entry level examination results. The top 20% of the students will be part of Merit classes and rest 80% will be part of Remedial Classes. Following Time-Table is to be followed for-

Remedial Classes:

Day/Class	B Com I Sem	BBA I Sem
Monday	EBC, PBI & PFA	OB & FIT
Wednesday	CLL & PSM	FAC & MCP
Friday	PPM & BEC	BEC & PBI

Merit Classes:

Day/Class	B Com I Sem	BBA I Sem
Tuesday	EBC, PBI & PFA	OB & FIT
Thursday	CLL & PSM	FAC & MCP
Saturday	PPM & BEC	BEC & PBI

Note: Time slots of Original Time-Table to be followed for the Remedial and Merit Classes.

Ajay Sharma

Dr. Ajay Sharma

(Principal)

SRI AUROBINDO COLLEGE OF COMMERCE AND MANAGEMENT

Ref. No.: SACCM/2020-21/January/ 171

Date: 28-01-2021

Office Circular

The college will be holding Remedial and Merit classes w.e.f. February 1, 2021 to February 7, 2021. The students of Third and Fifth semester are to be segregated for these classes based on last University Results (offline). The top 20% of the students will be part of Merit classes and rest 80% will be part of Remedial Classes. Following Time-Table is to be followed for-

Remedial Classes:

Day/Class	B Com III Sem	B Com V Sem	BBA III Sem	BBA V Sem
Monday	COL & IIC	ITL & IEC	RFC & EMB	IRM & IB
Wednesday	BMS & BAI	POM & ESB	OPR & EBC	BEN & ESB
Friday	CAC & GST	FMS & MAB	MMT & DTL	CB & SND

Merit Classes:

Day/Class	B Com III Sem	B Com V Sem	BBA III Sem	BBA V Sem
Tuesday	COL & IIC	ITL & IEC	OPR & EMB	IRM & IB
Thursday	BMS & BAI	POM & ESB	RFC & EBC	BEN & SND
Saturday	CAC & GST	FMS & MAB	MMT & DTL	CB & ESB

Note: Time slots of Original Time-Table to be followed for the Remedial and Merit Classes.

Ajay Sharma

Dr. Ajay Sharma

(Principal)

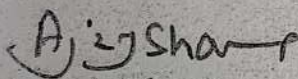
SRI AUROBINDO COLLEGE OF COMMERCE AND MANAGEMENT

Ref. No.: SACCM/2020-21/April/ 182

Date: 03-04-2021

Office Circular

Bridge Classes for all the students of B Com and BBA second semester are to be held from 5th to 9th April 2021. The teachers can induct the students about their subjects, syllabus, pattern of examination and to bridge the knowledge gap of non-commerce background students. The regular classes for B Com and BBA second semester for the session 2020-21 are to be held w.e.f. April-10, 2021.

Commerce /

Dr. Ajay Sharma
(Principal)

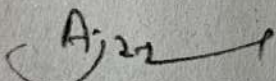
SRI AUROBINDO COLLEGE OF COMMERCE AND MANAGEMENT

Ref. No.: SACCM/2020-21/June/189

Date: 12-06-2021

Office Circular

Remedial and Merit classes for the students of B Com and BBA (all semesters) are to be held w.e.f. 15th June, 2021. The regular Time-Table to be followed for the same *upto 19th June, 2021*



Dr. Ajay Sharma

(Principal)

Sri Aurobindo College of Commerce and Management

INTRA COLLEGE SUBJECT QUIZ

REF: SACCM/2020-21/Dec/310 CIRCULAR

7th December, 2020

The Final Round of Intra College Subject Quiz for the Academic Session 2020-21 will be conducted online through the Microsoft Teams Platform as per the following

B.Com/BBA 3 rd Sem	B.Com/BBA 1st Sem	B.Com/BBA 5 th Sem
10 th December, 2020	11 th December	12 th December 2020

schedule:

Details of the Final Round of Subject Quiz

1. On the day of Quiz of a specific class, lectures shall be held as per normal schedule up to 12:00 noon and the Quiz shall start at 12:15 pm.
2. Login at least 5 minutes prior to the scheduled timing of your respective quiz rounds.
3. Ten shortlisted winners of the Preliminary Round shall be the participants and rest of the class will be the virtual audience.
4. Quiz of the respective classes shall be conducted as per the **sequence and schedule** given below. Six rounds will be conducted subject wise. Each participant will be asked one question for each subject. There will be no negative marking.
5. All the questions will be of High Order Thinking Skills (HOTS). Time Allowed for each question shall be 45 seconds for theory subjects and for numerical based questions, it can be extended up to 60 seconds as per the discretion of quiz master. **The Quiz master must announce the time allowed before the start of the question if extended time is allowed.**
6. Decision of the Quiz Master shall be final and binding. In case of any wrong answer given by a participant, the question shall be passed on to the virtual audience.

PLEASE NOTE:

- In case any of the lectures of a Quiz Master coincide with their quiz round timing, the concerned teacher can adjust their lecture duration accordingly.

- In case any quiz master is on leave or is not available at the scheduled day and time of their quiz round, he/she will make arrangement for the substitute quiz master (co-subject teacher) and intimate the coordinators about the same well in advance.

SEQUENCE OF QUIZ ROUNDS

Tentative Schedule	B COM FIRST SEMESTER December 11, 2020	B COM THIRD SEMESTER December 09, 2020	B COM FIFTH SEMESTER December 12, 2020
12:30 pm	English and Business Communication (EBC)	Company Law (CL)	Income Tax Law (ITL)
12:45 pm	Commercial Laws (CLL)	Issues in Indian Commerce (IIC)	Management Accounting (MAB)
01:00 pm	Principles of Financial Accounting (PFA)	Business Mathematics & Statistics (BMS)	Indian Economy (IEC)
01:15 pm	Principles & Practices of Management (PPM)	Cost Accounting (CAC)	Production & Operations Management (POM)
01:30 pm	Psychology for Managers (PSM)	Banking & Insurance (BAI)	Entrepreneurship & Small Business (ESB)
01:45 pm	Business Economics I(BEC)	Goods & Service Tax (GST)	Financial Markets & Services (FMS)

SEQUENCE OF QUIZ ROUNDS

Tentative Schedule	BBA FIRST SEMESTER- December 11, 2020	BBA THIRD SEMESTER- December 09, 2020	BBA FIFTH SEMESTER- December 12, 2020
12:30 pm	Punjabi (PBC)	Direct Tax Laws (DTL)	Insurance & Risk Management (IRM)
12:45 pm	Organizational Behaviour	Operations Research (OPR)	International Business (IB)
01:00 pm	Financial Accounting (FAC)	Economics of Money & Banking (EMB)	Business Environment (BEN)
01:15 pm	Management Concepts & Practices (MCP)	Regulatory Framework for Companies (RFC)	Entrepreneurship & Small Business Management (ESB)
01:30 pm	Essentials of Business Economics I(BEC)	English & Business Communication Skills (EBC)	Consumer Behaviour (CB)
01:45 pm	Fundamentals of Information Technology (FIT)	-----	Sales & Distribution Management (SND)

(Ajay Sha)

(Dr. Ajay Sharma)

Principal

Dear Faculty Member,

General guidelines for the Final Round of Intra College Subject Quiz.

1. For each subject 12 questions are to be submitted in the ppt format.
2. All the questions must of High Order Thinking Skill and should be of same difficulty level.
3. Questions must be set from post MST Syllabus considering the time allowed for each question to be answered. The time allowed for each question will be **45 seconds for theory subjects and for practical subjects it can be extended up to 60 seconds** at the discretion of the quiz master. And the same must be announced before the start of such question.

Sri Aurobindo College of Commerce and Management

INTRA COLLEGE SUBJECT QUIZ For B.COM AND BBA Semester classes

REF: SACCM: NOV 2020-21 157 CIRCULAR

2nd November, 2020

Intra College Subject Quiz for the Academic Session 2020-21 is scheduled to be organized in the month of November 2020 for B.COM and B.B.A 2nd, 4th and 6th semester classes respectively. The quiz is going to be conducted online through the Microsoft Teams Platform.

Structure of Quiz:

1. There will be two rounds in the Subject Quiz: **Preliminary Round** and **Final Round**
2. The Preliminary Round will be conducted on 18th November, 2020 and Final Round 2 will be conducted in the last week of November, 2020.
3. **Preliminary Round** : All the students are eligible to participate in Preliminary Round individually. Round One will be a preliminary round to shortlist the students for the Final Round.

The syllabus for the preliminary round will be Pre-MST syllabus. This round will be conducted through Microsoft Teams platform for which the Microsoft Form link will be shared with the students on the day of quiz at designated time.

Total no. of questions will be 30 (all subjects inclusive) and **Maximum Time Allowed** will be 30 minutes (inclusive of submission time).

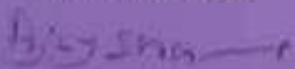
4. **For Preliminary Round**, the subject teachers are required to submit a question bank of Five questions from PRE-MST Syllabus after mutual consultation with co-subject teachers. All the questions must be of High Order Thinking Skills (HOTS). The nominated subject teacher will upload the questions in the Microsoft Form editable shared link (will be provided later) latest by 11th November, 2020.

5. **Final Round**: The Top 10 scorers of Round One will be eligible to participate in Final Round. The syllabus for the Final Round will be Post-MST syllabus. This round will be an Online Quiz.

6. **For Final Round**, the subject teachers are required to submit a question bank of Twelve questions from POST-MST syllabus after mutual consultation with co-subject teachers. All the questions must be of High Order Thinking Skills (HOTS). The nominated subject teacher will submit the questions in Powerpoint Presentation latest by 23rd November, 2020. The quiz rounds will be conducted subject-wise and scores would be recorded accordingly.

Kind Attention:

1. **For Preliminary Round**, the teacher designated for a particular subject will be required to upload five quiz questions in the Microsoft link latest by 11th November, 2020. Microsoft links will be generated Class wise and shared with the designated teacher (this will be visible in Office 365).
2. **For Final Round**, the teacher designated for a particular subject will be required to email 12 questions for each subject @ isq.saccm@gmail.com in Powerpoint presentation latest by 23rd November, 2020.


(Dr Ajoy Sharma)

Principal

Sri Aurobindo College of Commerce and Management

INTRA COLLEGE SUBJECT QUIZ

REF: SACCM : 2020-21 : 511

8th December, 2020

Final Round of Intra College Subject Quiz for the Academic Session 2020-21 is being held on 10th, 11th and 12th December, 2020 for B.Com/BBA 3rd, 1st and 5th Semester classes.

Overall Duties Assigned for the Quiz day are as follows:

Sr. No.	Names of Faculty	Duties Assigned
1.	Ms Monica Sethi Dr Jaspreet Kaur	Overall Coordinators
2.	Ms Swati Gupta Dr Priya Manchanda	Microsoft Teams Set up, Event Photography & Time Keeping
3.	Ms Monica Sethi Dr Jaspreet Kaur	Score Keeping and Report Writing
4.	Dr Dilraj Kaur	Press Note Sending

Quiz Masters/Schedule of the respective rounds will be as follows:

Tentative Schedule	B.Com III 10.12.20	BBA III 10.12.20	B.Com I 11.12.20	BBA I 11.12.20	B.Com V 12.12.20	BBA V 12.12.20
12:30 Pm	Ms. Monica Sethi-COL	Ms. Esha Jain-DTL	Mr. Sahil Ghai -EBC	Ms. Veenu Verma-PBC	Ms. Meenu Gupta-ITL	Ms. Anupreet Kaur-IRM
12:45 pm	Ms. Esha Jain-IIC	Ms Richa Jain -OPR	Dr. Manpreet Kaur-CLL	Ms. Sarita Arora-OB	Ms. Pooja Mehta-MAB	Dr. Jaspreet Kaur-IB
01:00 pm	Ms. Meenu Gupta-BMS	Ms. Amarjit Kaur-EMB	Mr. Jinesh Jain-PFA	Dr. Dilraj Kaur-MCP	Ms. Prerna Ahuja-IEC	Ms. Swati Gupta-BEN
01:15 pm	Mr. Sanjay Gupta-CAC	Dr Jaspreet Kaur- RFC	Ms. Puja Jain-PPM	Mr. Jinesh Jain-FAC	Ms Amarjit Kaur-POM	Mr. Kanwaljit Singh-ESB
01:30 pm	Dr. Manpreet Kaur-BAI	Mr. Sahil Ghai-EBC	Dr. Leenu Narang-PSM	Dr. Marinal Gupta-BEC	Ms. Prerna Ahuja-ESB	Dr. Robin Kaushal-CB
01:45 pm	Ms. Sarita Arora-GST	--	Ms. Richa Jain- BEC	Mr. Vijay Chhabra-FIT	Dr. Dilraj Kaur-FMS	Dr. Priya Manchanda-SND


(Dr. Ajay Sharma)

Principal



Corporate Accounting-May 2021

All Questions are Compulsory. Each Question Carries 2 Marks. Maximum Time Allowed: 1 Hour

* Required

* This form will record your name, please fill your name.

1. Calculate the amount to be debited to P&L A/C of ABC Bank Ltd.

Advances (given inside T/B) Rs 21,00,000

Unsecured loan (given inside T/B) Rs 22,80,000

Provision for doubtful debts (given inside T/B) Rs 6,00,000

Additional information outside T/B

B/D to be written off from advances Rs 1,00,000

Provide for doubtful debt @5% on unsecured loans and advances in addition to existing bad debt provision. *

(2 Points)

Rs 7,14,000

Rs 2,14,000

Rs 3,14,000

Rs 8,14,000

2. Find out the values of Claims paid as per schedule 2 of REAL general insurance company.

Claims Rs 4,80,000

Claims intimated but not accepted as on 31st march 2018 Rs 10,000

Claims intimated but and accepted but not paid as on 31st march 2018 Rs 60,000

Expenses of management (including 8000 for legal expenses for claims) Rs 10,000

Outstanding claims as on 31st march 2017 Rs 40,000

Reinsurance recoveries Rs 8,000 *

(2 Points)

5,12,000

5,10,000

5,18,000

5,26,000

3. Broad ford Ltd. has a share capital of 10,000 Equity shares of Rs.10 each having a market value of Rs.16 per share. The company raises funds through rights issues by offering one new share for every four shares held at a price of Rs.14. You are required to calculate the value of right as well as the ex-rights value of a share. *

(2 Points)

0.40, 15.60

0.60, 12.40

0.38, 12.55

0.50, 15.50

4. The company issued for subscription 50,000 equity shares. The entire issue was underwritten as follows:

X - 30,000 shares (Firm Underwriting - 5,000 shares)

Y - 15,000 shares (Firm Underwriting - 2,000 shares)

Z - 5,000 shares (Firm Underwriting - 1,000 shares)

45,000 shares including firm underwriting were subscribed.

Following are marked forms:

X - 16,000 shares, Y - 10,000 shares, Z - 4,000 shares

Calculate net liability by treating shares underwritten firm as marked applications. *
(2 Points)

X-9,667; Y- 2,333; Z-1,000

X-8,333; Y- 1,667; Z-1,000

X-9,333; Y- 2,667; Z-1,000

X-8,667; Y- 1,333; Z-1,000

5. From the Following information of a commercial bank on 31st march 2020, calculate the amount of provision to be made for NPAs:

	Rs.
1. Standard Assets	16800
2. Sub-Standard Assets	1340
3. Doubtful Assets (Secured)	
a. Up to 1 year	320
b. 1 to 3 years	90
c. More than 3 years	30
4. Doubtful Assets (Unsecured)	97
5. Loss of Assets	48 *

(2 Points)

560.2

559.2

565

None of the above

6. Calculate the amount to be shown under other expenses while preparing a profit and loss account in the case of companies.

Carriage Inward	Rs. 50,000
Carriage Outwards	Rs. 20,000
Bad debts (given in trial Balance)	Rs. 30,000
Bad debts (Given in adjustments)	Rs. 15,000
Debtors	Rs. 1,15,000
Create provision for doubtful debts @ 30%	
Provision for bad debts (given in trial balance)	Rs. 5000
Traveling expenses	Rs. 20,000
Salaries to workers	Rs. 50,500
Director salary	Rs. 5000 *

(2 Points)

- 1,15,000
- 1,65,500
- 1,70,500
- 2,25,500

7. Calculate the rebate on bills discounted from the following particulars of ABC Bank:

Amount of Bill discounted	Due Date	Rate of discount
1,20,000	15.4.2018	12%
1,00,000	20.5.2018	14%
75,000	10.8.2005	16%

Bank's accounting year ends on 31.3.2018. *

(2 Points)

- 7680
- 8650
- 5680
- 6850

8. The revenue account of a life insurance co. shows the fund for the year ended 31-03-2020 at Rs. 2658500 before taking into account the following items:

1. Bonus utilized in reduction of premiums Rs. 2500
2. Outstanding premiums Rs. 6500
3. Claims intimated but not admitted Rs. 14100
4. Claims covered under reinsurance Rs. 6900

Calculate the Correct Life Assurance Fund *

(2 Points)

2657800

2657900

2657000

2657100

9. A Ltd. Company issued 10000 shares of Rs. 100 each payable as under Rs. 20 on the application; Rs. 30 on allotment; Rs. 50 on call. The public applied for Rs. 9000 shares which were allotted. All the money due on shares was received except the call on 400 shares. Show the balance of Cash. *

(2 Points)

Rs. 800000

Rs. 880000

Rs. 850000

Rs. 820000

10. S Ltd. issued 10000 Equity Shares of Rs. 100 at Rs. 200 per share payable Rs. 100 (Rs. 50 Premium) on application and Rs. 100 (Rs. 50 Premium) on the allotment. One shareholder did not pay allotment money on 100 shares and his shares forfeited. 50 shares reissued @ Rs. 150 per share. Calculate the amount transfer to Capital Reserve. *

(2 Points)

Rs. 2000

Rs. 2500

Rs. 2200

Rs. 2100

11. A life insurance company gets its valuation made once every two years. Its life assurance fund on 31st March 2020 amounted to Rs. 41,40,000 before providing Rs. 30,000 for the shareholder's dividend for the year 2019-20. Its actuarial valuation due on 31st March 2020 disclosed a net liability of Rs. 40,40,000 under assurance annuity contracts. An interim bonus of Rs. 60,000 was paid to the policyholders during the year ending 31st March 2020. Calculate true profit. *

(2 Points)

130000

100000

160000

123500

12. Calculation of the amount of premium to be taken to revenue account as per the working of schedule no.1 relating to Bharti Axa Insurance Company Ltd carrying on a marine business.

Direct Premium Received	Rs. 1,00,000
Premium on Reinsurance accepted	Rs. 50,000
Premium on Reinsurance Ceded	Rs. 60,000
Premium Outstanding at the end	Rs. 70,000
Premium Outstanding in the beginning	Rs. 10,000
Reserve for unexpired risk in the beginning	Rs. 30,000 *

(2 Points)

- Rs. 70,000
- Rs. 60,000
- Rs. 30,000
- Rs. 40,000

13. X Ltd. forfeited 20 shares of Rs. 10 each Rs. 7 Called up, on which M had paid application and allotment money of Rs. 5 per share. Out of these 15 shares were reissued to N as fully paid up for Rs. 6 per share. Calculate the amount transfer to Capital Reserve. *

(2 Points)

- Rs. 15
- Rs. 20
- Rs. 16
- None of the above

14. Calculate the number of claims to be shown as an expense in the revenue account from the following particulars relating to GIC Ltd.

Claims outstanding in the beginning	Rs. 40 Lakhs
Claims outstanding at the end	Rs. 60 Lakhs
Direct Premium Received	Rs. 100 Lakhs
Direct claims paid (gross)	Rs. 50 lakhs
Reinsurance claims paid	Rs. 8 Lakhs

All the direct risks are reinsured for 20% of the risk. *

(2 Points)

- Rs. 86 lakhs
- Rs. 68 lakhs
- Rs. 78 lakhs
- Rs. 96 lakhs

15. X Ltd. Incorporated on January 1, 2020, issued a prospectus inviting application for 20000 equity shares of Rs. 10 each at face value. The whole issue was undertaken by A, B, C as follows:

A: 10000 shares; B: 6000 Shares and C: 4000 Shares

Applications were received for 16000 shares of which marked applications were as follows:

A: 8000 Shares; B: 2840 Shares and C: 4160 Shares

Find out the net liability of each underwriter. *

(2 Points)

- A: 1375 Shares; B: 2735 Shares; C: Nil
- A: 1275 Shares; B: 2335 Shares; C: Nil
- A: 1275 Shares; B: 2725 Shares; C: Nil
- A: 1175 Shares; B: 2235 Shares; C: Nil

16. Calculate the total revenue from the following information provided by ABC Ltd.

Sales	Rs.15,00,000
Sale return	Rs. 1,50,000
Discount Allowed	Rs. 2,00,000
Discount Received	Rs. 40,000
Transfer Fee	Rs. 10,000
Purchases return	Rs. 50,000
Purchases	Rs. 4,50,000 *

(2 Points)

- 13,50,000
- 14,50,000
- 14,00,000
- 15,00,000

17. Find out operating profit of fire insurance business from following information for year ending 31st march 2008:

Claims paid	Rs 5,00,000
Legal expenses regarding claims	Rs 10,000
Premium received	Rs 12,50,000
Re-insurance premium paid	Rs 50,000
Commission	Rs 3,00,000
Expenses of management	Rs 2,00,000
Provision against unexpired risk on 1st april 2007	Rs 5,75,000
Claims unpaid on 1st april 2007	Rs 50,000
Claims unpaid on 31st march 2008	Rs 80,000 *

(2 Points)

- Rs 1,25,000
- Rs 1,00,000
- Rs 1,35,000
- Rs 1,15,000

18. The life assurance fund as on 31st March, 2018 amounted to Rs. 41,92,000 before providing for Rs 32,000 for dividend for current year. Net liability is Rs. 40,40,000 for all contracts. An interim bonus has already been paid Rs 40,000. Calculate the amount now available for bonus to policyholders. *

(2 Points)

1,52,000

1,60,000

1,12,000

1,92,000

19. Ganesh Ltd. forfeited 200 shares of Rs. 10 each for non-payment of final call of Rs. 3 per share and re-issued these at Rs. 6 per share fully paid. Calculate the amount transfer to the capital reserve. *

(2 Points)

Rs. 600

Rs. 500

Rs. 450

None of these

20. Calculate the amount of Reserves and surplus to be shown in the Balance Sheet of XYZ Co. from the following information.

Sinking Fund	Rs.
90,000	
Sinking Fund Investments (4% Government Securities of rs. 1,00,000)	Rs.
90,000	
Interim dividend on equity shares	Rs.
30,000	
Tax on interim dividend	Rs.
5100	
Share Capital	Rs.
5,00,000	
Surplus Account (1-4-2017)	Rs.
63,100	
Profit for the year	Rs.
74,000	
General Reserve	Rs.
78,000	

Transfer Rs. 25,000 to the General Reserve

Final dividend @ 9% on equity shares (in addition to interim dividend) is to be provided. Assume CDT @ 17% *

(2 Points)

- Rs. 3,20,350
- Rs. 2,21,350
- Rs. 3,21,350
- Rs. 3,76,000

21. KMDP Ltd. issued 20000 shares of Rs. 10 each at par which were underwritten as follows:

X- 10000; Y- 6000; and Z- 4000 Shares

Applications were received for 18000 shares which included marked applications as:

X- 4000; Y- 2000; and Z- 10000 Shares

You are required to prepare a statement showing how many more shares the underwriters will have to take to fulfil their obligations. *
(2 Points)

- X: 1200 Shares; Y: 1000 Shares; Z: Nil
- X: 1000 Shares; Y: Nil; Z: 1000 Shares
- X: 1000 Shares; Y: 1000 Shares; Z: Nil
- None of the above

22. The following are the statements of income received and income accrued in respect of performing and non-performing assets of a bank. Ascertain the income to be recognized for the year ended 31.3.2019.

received	Interest earned (Rs. In Lakhs)	Interest (Rs. In Lakhs)
Performing Assets:		
Term Loans	270	190
Cash Credits and Overdrafts	800	610
Bills purchased and discounted	200	175
Non-Performing Assets:		
Term Loans	100	25
Cash Credits and Overdrafts	170	31
Bills purchased and discounted	95	10 *

(2 Points)

- Rs. 9876 Lakhs
- RS. 1336 Lakhs
- Rs. 1041 Lakhs
- Rs. 8835 Lakhs

23. Calculate the amount of changes in reserve for unexpired risk for year ending 31st March 2018 from following information:

reserve for unexpired risk for year ending 31st March 2017 Rs.
3,66,594

Additional reserve for unexpired risk for year ending 31st March 2017 Rs. 45,824

Net Premium Rs. 9,89,980

reserve for unexpired risk for year ending 31st March 2018 @ 40% and 10% as
additional reserve. *

(2 Points)

Rs. 83,572

Rs. 81,572

Rs. 82,572

Rs. 84,572

24. On the basis of following information, calculate the amount of Schedule 14- Other income of Hi-Tech bank.

Interest and discount Rs 17,060

Interest on balances with RBI Rs 60

Income on investment Rs 4,720

Profit on exchange transactions Rs 1,460

Loss on sale of investments Rs 100

Profit on sale of investment Rs 540

Commission and brokerage Rs 3,040

Profit on sale of land Rs 1,680 *

(2 Points)

6,620

11,340

21,840

None of these

25. On the basis of following information, calculate the amount of Schedule 13- Interest earned of Hi-Tech bank.

Interest and discount Rs 17,060

Interest on balances with RBI Rs 60

Income on investment Rs 4,720

Profit on exchange transactions Rs 1,460

Loss on sale of investments Rs 100

Profit on sale of investment Rs 540

Commission and brokerage Rs 3,040

Profit on sale of land Rs 1,680 *

(2 Points)

- 6,620
- 11,340
- 21,840
- None of these

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SRI AUROBINDO COLLEGE OF COMMERCE AND MANAGEMENT
ACTION PLAN FOR POTENTIAL ACHIEVERS

Considering the performance of the students in the End Semester Panjab University Examinations, 'Achievers' Club' has been formed for facilitating the shortlisted students in improvising their academic performance. Following is the plan of action for the same:

1. The members of the faculty – sharing a given subject – will discuss amongst themselves about the assignment to be given, thereby ensuring a common assignment for a particular subject. It's pertinent to remember that assignment shouldn't be too lengthy.
2. For this purpose, Weekly assignment will be given to the students via 'Assignment' option available in the **icloudEMS**. Students, after completing their assignment, will forward the scanned copy via **icloudEMS** only thereby ensuring maintenance of proper record.
3. All the teachers will be independently carrying out this exercise in their respective sections and subjects.
4. To ensure effective execution of action plan, one assignment a day will be given as per the schedule given below:

Day / Class	BCOM II SEM	BCOM IV SEM	BCOM VI SEM	BBA II SEM	BBA IV SEM	BBA VI SEM
Monday	HRM	SAPM	IFR	FM	PM	MOS/HRPP
Tuesday	ECOM	QT	SBE	BUL	RM	ABM/CM
Wednesday	COA	ADA	SAIE	PSM	DBMS	-
Thursday	BUL	SAPM	OPR	MSM	GST	BPS
Friday	BEC	MKT	FM	PBI	HRM	POM
Saturday	PBI/EBC	ASP	DTL	EBE	EBC	SEIB



PRINCIPAL
 SRI AUROBINDO COLLEGE OF
 COMMERCE & MANAGEMENT
 LUDHIANA

BBA 6 SEM ACHIEVERS (2019-20)

No.	Regd No	Name of the student	%age
1	17045448	NITIKA JAIN	85.05
2	17045472	SNEHA GUPTA	81.18
3	17045428	JANNAT KHURMI	80.86
4	17045443	MUSKAAN SINGH	80.55
5	17045404	AAYUSHI GOYAL	79.41
6	17045415	CHARU SINGLA	77.95
7	17045412	ARUSHI JAIN	76.50
8	17045403	AAYUSH GOYAL	76.23
9	17045401	AARUSHI JAIN	75.86



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LUDHIANA

B COM 6 SEM ACHIEVERS (2019-20)

Sr. No.	Regd No	Name of the student	%age	Contact Details
1	17073254	PALAK DEWAN	86	8968197988
2	17073297	SHERRIL ARORA	85.04	
3	17073332	YOGITA CHAWLA	84.72	
4	17073258	PRABHJEET KAUR	84.52	
5	17073219	KIRAT CHHABRA	83.44	9592955921
6	17073325	VASU GUPTA	83.24	
7	17073308	SRISHTI SOOD	81.96	
8	17073142	ASHISH GOYAL	81.76	
9	17073244	NEHA SINGHAL	81.72	
10	17073311	TALVEEN KAUR	81.28	8437454507
11	17073168	DHRUTI GOYAL	81.24	9478043296
12	17073290	SAMRIDHI JAIN	80.76	
13	17073294	SEERAT SETHI	80.48	9517000004
14	17073330	YASHICA KHANNA	80.4	
15	17073245	NETRA KAPOOR	80.32	8427739298
16	17073128	AKANKSHA ABBOTT	80.16	9876032166
17	17073276	RIDHI GARG	80.16	8360014809



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BBA 4 SEM ACHIEVERS 2019-20

Sr. No.	Roll Number	Name of the student	%age
1	19218000074	SHIVAM DODA	76.82
2	19218000027	SUKHMANI ARORA	76.64
3	19218000026	SRISHTI GUPTA	76.55
4	19218000001	ANJANPREET KAUR	76.09
5	19218000003	BHAVIKA DHANDA	75.64
6	19218000045	HARNOOR SINGH	75.64
7	19218000049	JAGVEER SINGH SETHI	75.00
8		RIDHI GOEL	

**2nd in the University
in BBA Sem 3**


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B COM 4 SEM ACHIEVERS(2019-20)

Sr. No.	Regd No	Name of the student	%age
1	18072687	ARCHITA	84.23
2	18072692	ASHITA ARORA	80.46
3	18072704	CHARVI BEHAL	80.23
4	18072842	SEJAL SINGLA	79.77
5	18072793	PALAK RISHI	79.54
6	18072850	SHIVANI WADHWA	79.54
7	18072844	SHAMITA JAIN	79.38
8	18072725	HARMANBEER SINGH WARAICH	79.23
9	18072782	NAMAN AGGARWAL	79.23



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BBA 2 SEM ACHIEVERS (2019-20)

Sr. No.	Roll Number	Name of the student	Marks	%age
1	19219000074	SEHAJPAL SINGH	428	77.82
2	19219000019	MAHIKA UPPAL	424	77.09
3	19219000075	SHIVA KAPOOR	424	77.09
4	19219000039	ARMAAN BHAKOO	408	74.18
5	19219000001	AASHNA JAIN	406	73.82
6	19219000023	NISHITA SEHGAL	404	73.45
7	19219000032	SIYA MALHOTRA	403	73.27
8	19219000011	GAURI MANCHANDA	390	70.91
9	19219000010	ESHITA SHARMA	381	69.27


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B COM 2 SEM (ACHIEVERS) 2019-20

No.	Roll Number	Name of the student	Marks	%age
1	19219000113	HARNEET KAUR	547	85.47
2	19219000151	PALLAVI KAPOOR	546	85.31
3	19219000092	ANJALI BANSAL	541	84.53
4	19219000149	NITI SINGLA	540	84.38
5	19219000115	HARSHITA ARORA	526	82.19
6	19219000128	JANVI WADHWA	526	82.19
7	19219000127	JANVI MEHRA	525	82.03
8	19219000120	ISHIKA ARORA	519	81.09
9	19219000145	NAVJOT KAUR	519	81.09
10	19219000184	YASHIKA AHUJA	519	81.09
11	19219000261	RAJBIR SINGH AHUJA	517	80.78
12	19219000239	MEHUL BANSAL	514	80.31
13	19219000247	NIMISH MALHOTRA	512	80.00
14	19219000121	ISHIKA GUPTA	511	79.84
15	19219000125	JAGRUTI WADHWA	511	79.84
16	19219000260	RAGHAV KHURANA	508	79.38
17	19219000086	AARUSHI GUPTA	507	79.22
18	19219000279	SEHAJ SINGH SARNA		



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SRI AUROBINDO COLLEGE OF COMMERCE AND MANAGEMENT
ACTION PLAN FOR POTENTIAL ACHIEVERS

1. For communicating with the students, six WhatsApp groups have been formed – one each for every class - in which potential achievers along with the members of the faculty teaching that class will be part of such group.
2. Bi-weekly assignments will be given to the students using above mentioned groups, of which first assignment has to be given on Monday and second on Thursday. The members of the faculty – sharing a given subject – will discuss amongst themselves about the assignment to be given, thereby ensuring a common assignment for a particular subject. It's pertinent to remember that assignment shouldn't be too lengthy. Students, after completing their assignment, will forward the scanned copy via WhatsApp group.
3. For ensuring access to Panjab University question papers for the period 2014-2018, the following link to be circulated in all the Whatsapp groups:
https://www.easypaper.in/panjab_university.php


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ACTION PLAN FOR POTENTIAL ACHIEVERS

REPORT

With the objective of shielding academics from the impact of COVID'19, alternate measures for imparting education were and are being worked upon. The first step in this direction was online tutorial classes via various digital platforms such as Zoom, Google classroom, Webex etc. Taking a leap beyond this, meritorious groups have been formed for academically bright students so as to continue with the legacy of attaining university positions in the upcoming End Semester Panjab University Examinations. Such meritorious groups aim at acquainting the students with additional practice on application of theoretical concepts learnt within the four boundaries of classroom, thereby polishing their understanding and knowledge of the subject matter.

A benchmark of 80% marks for B Com and 75% marks for BBA classes in the previous End Semester Panjab University Examinations has been set. The students achieving the benchmark are made party to 'Achievers' Club'. To fulfill the objective of Achievers' Club, the following modus operandi is being worked upon:

- The members of the faculty – sharing a given subject – brainstorm amongst themselves about the assignment to be given. Due diligence is being taken to ensure that assignments aren't too lengthy.
- For this purpose, Weekly assignment is given to the students via 'Assignment' option available in the icloudEMS. Students, after completing their assignment, forward the scanned copy to the subject teacher for evaluation and feedback via icloudEMS / WhatsApp etc. as per their convenience.
- To ensure effective execution of action plan, one assignment a day is given as per the schedule given below:



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Day / Class	BCOM II SEM	BCOM IV SEM	BCOM VI SEM	BBA II SEM	BBA IV SEM	BBA VI SEM
Monday	HRM	SAPM	IFR	FM	PM	MOS/HRPP
Tuesday	ECOM	QT	SBE	BUL	RM	ABM/CM
Wednesday	COA	ADA	SAIE	PSM	DBMS	-
Thursday	BUL	SAPM	OPR	MSM	GST	BPS
Friday	BEC	MKT	FM	PBI	HRM	POM
Saturday	PBI/EBC	ASP	DTL	EBE	EBC	SEIB

Therefore, students are being allocated one assignment each day following a set roster for each subject every week.


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Circular

All the teachers are required to set the question paper(s) (as per Instructions attached herewith) against their names for Mid Semester Test (MST), October 2018 after considering the below points in this regard:

1. Teachers are required to consult other teacher(s) teaching the same subject (if any) before the question paper but you are advised to avoid sharing (soft/ hard copy) of final question paper.
2. Maintaining Secrecy of question paper(s) will be the sole responsibility of the paper setter.
3. Further faculty is advised to set atleast one question of High Order Thinking Skills(HOTS) section to test student's intellectual skill, analytical & problem solving ability.
4. Syllabus for MST will be as mentioned in instruction manual and the same be communicated to students by the concerned subject teacher in the class.
5. Submit the hard copy of blue print of evaluation/ marking scheme along with final question paper.
6. Question papers setting should be Strictly as per the format attached herewith specify your own class, subject & code.
7. Use only one Font: Times New Roman- 12 with 1.15 line spacing.
8. Submit the final question paper at Email ID: *mst.sacem2018@gmail.com*
9. Last date for submission is 20th September 2018.
10. Change in the Question Paper will not be entertained after its submission.

B COM FIRST SEMESTER

SUBJECT	TEACHER	SIGNATURE
English and Business Communication (EBC)	Mr. Sahil Ghai	<i>[Signature]</i>
Punjabi (PBI)	Ms. Veenu Verma	<i>[Signature]</i>
History & Culture of Punjab (HCP)	Ms. Neha Dhawan	<i>Neha</i>
Commercial Laws (CLL)	Dr. Manpreet Kaur	<i>[Signature]</i>
Principles of Financial Accounting (PFA)	Ms. Pooja Mehta	<i>[Signature]</i>
Principles & Practices of Management (PPM)	Ms. Pooja Jain	<i>[Signature]</i>
Technology for Managers (PSM)	Dr. Leenu Narang	<i>[Signature]</i>
Business Economics I(BEC)	Dr. Robin Kaushal	<i>Robin Kaushal</i>

B COM THIRD SEMESTER

SUBJECT	TEACHER	SIGNATURE
Company Law (CL)	Ms. Priya Bali	<i>[Signature]</i>
Issues in Indian Commerce (IC)	Ms. Ginni Syal	<i>[Signature]</i>
Business Mathematics & Statistics(BMS)	Ms. Meenu Gupta	<i>Meenu</i>
Cost Accounting (CAC)	Mr. Sanjay Gupta	<i>[Signature]</i>
Banking & Insurance (BAI)	Ms. Anupreet Kaur Bal	<i>AKB</i>
Goods & Service Tax (GST)	Ms. Sarita Arora	<i>[Signature]</i>
Accounting Theory & Reporting Practices (Hons.)	Ms. Pooja Mehta	<i>[Signature]</i>
Advertising & Brand Management (Hons.)	Ms. Prerna Ahuja	<i>[Signature]</i>

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LUDHIANA

Principal
Sri Aurobindo College of
Commerce & Management
LUDHIANA

Roll No.

Subject Code:

0	3	2	1
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BBA - Semester VI
Mid Semester Test, Mar-2019
Business Policy and Strategy

Time Allowed: Three Hours

Maximum Marks: 80


Note: - Attempt any *four* questions from Section A, *two* questions from Section B and *two* questions from Section C. Each question in Section A carries 5 marks, whereas each question in Section B & C carries 15 marks.

SECTION A

1. Tata Group holding company Tata Sons has restructured the \$104-billion conglomerate into 1 verticals such as consumer, trading and investments. The holding company's representative will head the verticals and ensure coordination and smooth functioning of the businesses in each of them. Which type of strategic decision this? In addition, what company is intending to achieve through the decision?
2. How strategic decision are different from the Operational, and administrative decisions?
3. What is the concept of related diversification? How is it different from normal unrelated diversification? Explain with example.
4. What are various types/Levels of strategies? Explain with diagram.
5. What do you understand by Critical Success Factors? What are major sources of Critical Success Factors?
6. What is corporate restructuring? In what ways it could be undertaken?

SECTION B

7. Nowadays, we are in the era of highly uncertain and dynamic environment, where planning done today becomes invalid or turn obsolete few days later. Do you think strategic management, which is a systematic approach of analyzing and thereby developing long term plan for organizations is still valid? Give your views.
8. Elon Musk, the company's cofounder and CEO, explains his aspirations: "The overarching purpose of Tesla Motors... is to help expedite the move from a mine-and-burn hydrocarbon economy towards a solar electric economy... Critical to making that happen is an electric car without compromises. Identify the vision and mission of Tesla.? How these concepts are different, and how they are acting as a guiding force in developing strategy of the company?"

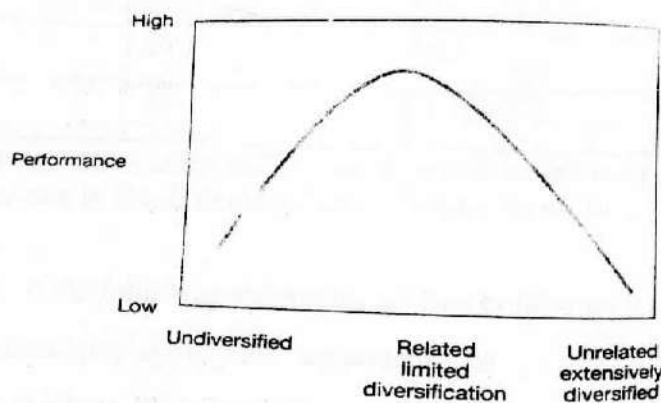

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9. Explain the following tools of scanning external environment with example:-
 - a. ETOP (5)
 - b. QUEST, PESTLE analysis (5)
 - c. Executive opinion, Expert Opinion, Delphi, scenario building, and Extrapolating method (:
10. Explain the Components of external business environment in context of importance in strateg formation with examples

SECTION C

11. Explain the following techniques of organizational appraisal & their role in developin business strategy of an organization with example
 - a. Value Chain Analysis
 - b. Benchmarking
12. Explain the following strategies :-
 - a. Stability strategy. When is it suitable to be adopted?
 - b. Concentration, Integation, and Diversification
 - c. Retrenchment strategies
 - d. Explain the recommendations offered by the following graph related to diversification.

Diversity and performance



e.

13. Southwest Airlines, also known as no-frill airline, is working on which business strateg among the generic business strategies given in the Porter's framework. How is executing/implementing this business strategy? What are the risks to its strategy?
14. Aviation/Airlines has always been one of the lowest performing among the other industries. What are the reasons for the same? Explain it applying porter five forces model to the sector.

A

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B.Com - Semester IV
Mid Semester Test, March 2019
Security Analysis and Portfolio Management

Time Allowed : Three Hours

Maximum Marks : 80

Note: - Attempt any *four* questions from Section A, *Two* questions each from Section B & C. Each question in Section A carries 5 marks, whereas each question in Section B & C carries 15 marks.


SECTION A

1. What is interest rate risk? Does it affect Bond prices only or does it influence equities also?
2. How is investment different from speculation?
3. What do you understand by Value investing? What are the common screens used to identify value stocks?
4. Information about three mutual funds X, Y and Z are available.

Mutual Fund	Actual return	Beta	S.D. (%)
X	14	0.7	21
Y	26	1.2	30
Z	24	1.15	29

The return on market index is 22% and standard deviation of returns on market index is 25%. The risk free rate is 5%. Calculate Treynor's ratio for all funds and market index and also rank them.

5. Comment if the following statements are true or false with reasoning :
 - A) Securities lying above SML are underpriced.
 - B) Top down investing means the investor first analyzes the company, then industry and then the economy.
 - C) Beta less than 1 indicates that the stock is extremely volatile.
 - D) Diversification helps in eliminating systematic risk.
 - E) Coefficient of variation helps in measuring the interactive risk.
6. What is the need for portfolio revision? Distinguish between active revision and passive portfolio revision


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SECTION B

7. A) From the following information identify the dominant portfolios (with reasoning) using the Markowitz Model : (5)

Portfolios	A	B	C	D	E	F	G	H	I	J
------------	---	---	---	---	---	---	---	---	---	---

sp.	20	20	21	10	24	6	10	21	20	10
Return										
Total risk	5	8	11	7	13	13	19	12	24	24

B) There will be as many number of optimal portfolios as there are the no. Of investors. Do you agree? Explain in context of the Markowitz model the process of arriving at an optimal portfolio. Also, discuss the pitfalls of the model. (10)

8. A financial analyst is analyzing two different investment alternatives Y and Z. Their rates of return under different probabilities are as follows :

Probability	Rate of Return	
	Y	Z
0.2	22%	5%
0.6	14%	15%
0.2	-4%	25%

A) For Y and Z, determine the expected rate of return and standard deviation.

B) Is Y comparatively less risky investment? Explain.

C) The correlation between the securities Y and Z is -0.96. If the analyst wishes to invest equal amounts in Y and Z, what would be the portfolio risk and return? (6+3+6)

9. What do you understand by Portfolio Revision? Compare and Contrast Constant Rupee plan with Constant ratio plan.

10. A) The investment management process is a series of steps undertaken to maximize returns and minimize risks associated with an investment. Elaborate. (9)

B)The investment strategy used by an investor depends on his risk appetite. Do you agree? Justify your answer with the help of relevant investment strategies. (6)

SECTION C

11. A) When an investor uses riskless lending and borrowing the shape of efficient frontier transforms into a straight line. Comment. (9)

B)The return on a broad market index is 17%, The return on a government bond is 4.5% and Beta of security L is 1.1. Find out the expected return from the security using the CAPM model. If the actual return provided by security L is 20%, is it correctly priced? Also, If the actual return of another security P is 22.5%, what must be its Beta if it is correctly priced in the market? (6)

12. What do you understand by Portfolio evaluation? Explain the risk adjusted performance measures of evaluating portfolios.

13. Write short notes on a) Arbitrage Pricing Theory b) CML vs SML (10+5)

14. A) The risk return trade off is an effort to achieve a balance between desire for lowest possible risk and highest possible return. Comment. (9)

B) Unsystematic risk is irrelevant. Do you agree? Justify your answer. (6)

Roll No.

Subject Code:

0	3	0	2
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BBA - Semester III
Mid Semester Test, Oct-2018
INTERNATIONAL BUSINESS

Time Allowed: Three Hours

Maximum Marks: 80

Note: - Attempt any *four* questions from Section A, *two* questions from Section B and *two* questions from Section C. Each question in Section A carries 5 marks, whereas each question in Section B & C carries 15 marks.

SECTION A

1. India's tech startups like Ola and Oyo rooms are aggressively expanding overseas in the markets like Australia, UK, and New Zealand etc. What challenges they might face in the international markets. Give your opinion.
2. What is GATT? What was the need for WTO when GATT was already there?
3. How the Political Environment of a country can affect the International Business?
4. What is World Bank group? Explain its objectives.
5. Explain various type of trading blocs.
6. "Domestic demand conditions supports drive for innovation and quality in certain areas, like Japan's sophisticated and knowledgeable buyer of cameras forced Japanese companies for innovation and quality. Consequently, it led Japan to gain international competitive advantage in its Camera industry". Explain the theory of trade that gave this argument to explain source of competitive advantage of a nation.

SECTION B

7. What is Globalization? What are the drivers behind globalization? Do the phenomenon is in the welfare of the World? Give your opinion.
8. Unions in developed nations often oppose imports from low-wage countries and advocate trade barriers to protect jobs from what they often characterize as "unfair" import competition. Is such competition "unfair"? Do you think that this argument is in the best interests of (a) the unions, (b) the people they represent, and/or (c) the country as a whole? Justify your answer.
9. Despite, it is quite established that free trade is in the interest of all still, it is not adopted by all countries. What are impediments in its adoption? How are countries restricting free trade?
10. Explain how the below environments are affecting international business:-
 - a. Economic Environment (6)
 - b. Socio-cultural environment(6)
 - c. Legal environment (3)



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SECTION C

11. What is WTO? Explain Principles on which WTO works. Explain its major agreements and their effects/implication for India?
12. A small Canadian firm that has developed some valuable new medical products using its unique biotechnology know-how is trying to decide how best to serve the European Union. Its choices are given below. The cost of investment in manufacturing facilities will be a major one for the Canadian firm, but it is not outside its reach. Which one would you advise it to choose, and Why? Justify your recommendation by giving reasons for rejecting the other options as well.
- a. Exporting
 - b. Franchising
 - c. Foreign Direct Investment
 - d. Contract Manufacturing
 - e. Joint Ventures
13. What is IMF? Explain its objectives, organization structure, responsibilities, and resources.
14. What are Regional Economic Co-Operations? Explain in detail one such arrangement of America named NAFTA.

A

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citizen homes and orphanages, contribution for victims of natural calamities, AIDS awareness sessions, health related talks by reputed doctors, camps for children with special needs and fund raising campaigns, meditation sessions and blood donation camps etc. Sustainability awareness programmes for protecting and nurturing natural environment, anti drug awareness campaigns, teaching road safety measures by holding lectures and demonstrations by experts have a special place in the NSS activities.

Knowledge Enrichment Through Quizzes

In order to allow the students to go beyond their usual curriculum and spur their interest in general knowledge, various Intra College Quizzes are organized. The winners of Intra College Quiz are further prepared for the University level competitions. The



College has produced some of very bright quizzing minds who have brought laurels to the College by winning a number of prizes at inter College and University Level Quiz Competitions.

Student Support Services

Leadership Building through 'Shape the Mind Programme'

As part of SACCM's continuing endeavour to motivate and help students excel in their lives, several eminent and successful personalities are invited to the College campus to share their experiences with the students in an interactive mode. Such live interactive sessions make valuable contribution in stimulating thinking among students, grooming their personality and helping them to make an informed decision about different career paths they can pursue after graduation.

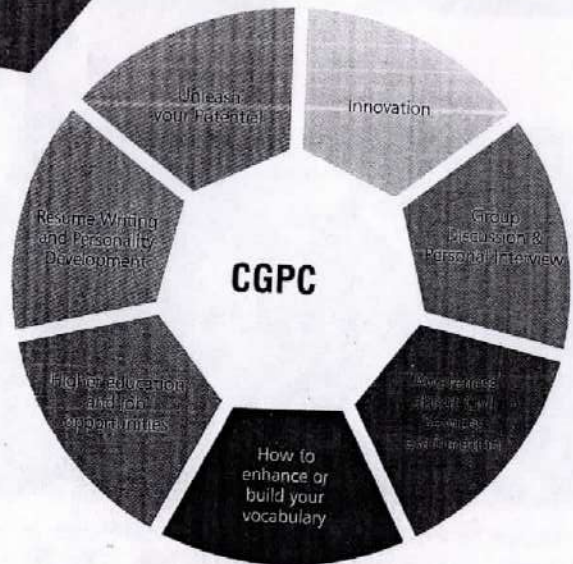


Fuelling Entrepreneurial Dreams Through

'Career Guidance and Placement Cell (CGPC)'

Career Guidance and Placement Cell (CGPC) of the College helps students in making right career choices and facilitates them in their placements. Students are supported in making their career choices and preparation of competitive exams through the mechanism of arranging various sessions on goal setting, business communication, quantitative aptitude and acquainting them with the tips for appearing in civil services and other government services exams, etc. A series of aptitude tests, mock tests, group discussions and personal interviews are also organized that help students in further preparation of competitive exams. An array of sessions conducted in previous years is given here under:-





To raise business acumen in the students through practical exposure in the industry, every year, College organizes an Internship Programme. Under this programme, the College arranges internships for students in the industry for 40 to 45 days during summer break. This programme helps the students in acquiring the much-needed practical exposure required for their career prospects. In addition, it enhances the assimilation of the content taught in the classroom by relating it with their practical knowledge and experience gained during the internship.

Grievance Redressal Cell (GRC)

The college has well-defined Grievance Redressal Mechanism in place to attend and promptly resolve the grievances/complaints of its students. The Grievance Redressal Cell (GRC) of SACCM aims at providing immediate and effective solution to the student grievances with an impartial and fair approach. The students can approach GRC to express their grievances regarding matters affecting their interests. Besides this, students can also put their complaints in the 'Suggestion Box' placed near the Administrative Office.

Anti Ragging Cell

SACCM has been fortunate enough to have an unblemished record of negation of ragging since its inception. However, a policy on Anti-Ragging is exercised in letter and spirit as a preventive measure. Besides this, during the induction programme itself, the freshers as well as seniors are counselled with respect to the ills of ragging and seniors are strictly asked not to engage in any ragging related activities. If any student is found committing or abetting or indulging in ragging, penal action as per law will be taken against the defaulter. Similarly, depending upon the level of seriousness and gravity of the offence, administrative action can be taken by the College.

Student Council - Developing Administrative and Leadership Skills

The mission statement of SACCM necessitates creating effective management competencies among its students in terms of instilling administrative and leadership skills amongst them. Keeping this objective in mind, a body of selected student members functions as the 'SACCM Student Council' that helps the faculty in organizing and coordinating various College Events. The students are selected keeping in mind the factors like student's capability, experience in co-ordinating events and some previous record of achievement in performance of similar activity.

Women Development Cell (WDC) and Internal Complaints Committee (ICC)

SACCM strongly believes that the education devoid of the potential to nurture values loses its heart and soul. Therefore the College is committed to create and maintain a secure environment in which the students can learn without any threat and exploitation. Women Development Cell (WDC) of the College strives to create an atmosphere of gender equality on the campus. The Cell acts as a facilitator for young women so that they are able to realize their full potential and exercise their active influence on society and its transformation. The WDC of the College provides a platform to the students to discuss and deliberate on issues concerning women. Similarly by organising various theme based activities from time to time, the WDC helps in creating awareness about gender discrimination in Indian Society. Besides this, the College has a stringent 'Policy on Prevention of Sexual Harassment of Women at Workplace' and also has an 'Internal Complaints Committee' (ICC) to look into such matters. SACCM has zero-tolerance for sexual harassment and any act of sexual harassment will invite serious disciplinary action.

Group Personal Accident Insurance Policy and Other Medical Facilities for Students

Providing medical care is one of the prime concerns of the College. The College provides the advantage of 'Group Personal Accident Insurance Policy' as a welfare measure for all the students of the College. This policy covers the policy holder against death or disability due to accident. Maximum amount of coverage is Rs.3,00,000 and re-imbursalment of medical expenses is upto Rs. 40,000. The policy covers all the students of the College 24X7 and protection cover is there not only when the student is in the College but its coverage is worldwide whether student is on a trip, a visit or anywhere else. Besides, the College provides the facility of medical room which is equipped with first aid facilities that can be provided to students in case of injury. A first aid box is kept in the Student Centre as well as in the Office.

Weak

SRI AUROBINDO COLLEGE OF COMMERCE AND MANGEMENT

REPORT – ACTION PLAN FOR WEAK STUDENTS

In the current situation of lockdown, where on campus/ physical connectivity with students was not possible, the college planned to engage the students through connectivity via online modes. This was crucial and more important for the students who didn't show up to the mark performance in the previous university exams and even those whose class performance was not satisfactory. With the objective to make them seriously prepare for the upcoming university exams in a structured and proper way, after completion of the respective syllabi through various online modes, the following 'Action Plan' was developed and is being executed by the subject teachers individually:

1. Students were shortlisted as per the following criteria:
 - a. Having a second division in the previous university exams
 - b. Having Reappear in any paper in the previous university exams

(A subject teacher may also add any other student/s to the list in his/her specific subject if in their opinion performance of the student was not up to the mark in the previous semester or on the basis class performance observed in the current semester.)

2. After mutual consultation, the subject teachers sharing the same subject in different sections prepared a list of very important / most frequently occurring questions as per the previous university exams to be given to the shortlisted students as Revision tests. In numerical subjects, focus was more on theoretical portions of the subject in addition to vital numerical problems.

The strategy proposed for shortlisting of revision topics was only suggestive in nature, the teachers could choose a different action plan as per their discretion subject to the very nature of their subject.

3. The students are assigned 2 topics per subject daily through the 'ASSIGNMENT' option in the College software-**iCloudems** as per the schedule mentioned below.
4. Students are informed about the topics to be covered beforehand and teachers are available online for clarifying their doubts on the given topic, problem solving or revising any topic, if any. After revising the topics, they have to submit their answers within the deadline given.


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5. To ensure better response from students and for successful execution of this action plan, the assignments were revision test assignment for 2 subjects per day only as per the subject schedule sent along with this plan.
6. Thereafter, the teachers evaluate the submissions by the students, give them remarks and tips to improve their attempt in future.
7. In order to ensure honest and genuine attempt by the shortlisted students, when teachers were not in a position to monitor them perform physically, parents of the concerned students were also involved in this exercise. Parents of all the shortlisted students were intimated before starting with the execution of proposed schedule and were requested to motivate their wards and monitor them while they attempt the revision tests.

8. **DAY WISE SCHEDULE FOR REMEDIAL/REVISION CLASSES**

Day / Class	BCOM II SEM	BCOM IV SEM	BCOM VI SEM	BBA II SEM	BBA IV SEM	BBA VI SEM
Monday	HRM & BUL	SAPM & COST	IFR & OPR	FM & MSM	PM & GST	ABM/CM & POM
Tuesday	ECOM & BEC	QT & MKT	SBE & FM	BUL & PBI	RM & HRM	MOS/HRPP & SEIB
Wednesday	COA & PBI	ADA & ASP	SAIE & DTL	PSM & EBE	DBMS & EBC	BPS
Thursday	HRM & BUL	SAPM & COST	IFR & OPR	FM & MSM	PM & GST	ABM/CM & POM
Friday	ECOM & BEC	QT & MKT	SBE & FM	BUL & PBI	RM & HRM	MOS/HRPP & SEIB
Saturday	COA, PBI	ADA & ASP	SAIE & DTL	PSM & EBE	DBMS & EBC	BPS
Sunday	EBC	-	-	-	-	-


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9. Later on, the students requested to allow them cover only one subject daily for more time availability and better preparation. So, to ensure better response from students and for successful execution of the proposed action plan, a revised schedule was developed and shared with the students wherein students were given task for 1 subject per day only as per the following revised schedule.

REVISION TESTS / REMEDIAL CLASSES- REVISED SCHEDULE

Day / Class	BCOM II SEM	BCOM IV SEM	BCOM VI SEM	BBA II SEM	BBA IV SEM	BBA VI SEM
Monday	HRM	SAPM	IFR	FM	PM	MOS/HRPP
Tuesday	ECOM	QT	SBE	BUL	RM	ABM/CM
Wednesday	COA	ADA	SAIE	PSM	DBMS	-
Thursday	BUL	COST	OPR	MSM	GST	BPS
Friday	BEC	MKT	FM	PBI	HRM	POM
Saturday	PBI/EBC	ASP	DTL	EBE	EBC	SEIB

The teachers tried to engage the weak students through this structured plan and kept pushing them continue preparing for their final exams in the wake of uncertainty about the University exams schedule.

A

Remedial Class Assignment

1. The Company's Liabilities and Assets as on 31st March, 2015 were as follows:

I. Equity and Liabilities

a. Shareholder's Funds

i. Share Capital:

(i)	Equity Shares of Rs. 5 each, Fully paid up	225000
(ii)	9% Redeemable Preference Share of Rs. 100 each fully called up	650000

875000

ii. Reserves and Surplus:

(i)	General Reserve	100000
(ii)	Surplus Account	260000

b. Current Liabilities

Sundry Creditors		57500
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Total 1292500
=====

II. Assets

a. Non-Current Assets

i. Fixed Assets:

(i)	Land & Building	450000
(ii)	Plant & Machinery	500000

ii. Investment		275000
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b. Current Assets

i. Cash at Bank		67500
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Total 1292500
=====

Preference Shares are to be redeemed on 01-04-2015 at a premium of 7.5%. In order to facilitate redemption, the company had decided:

- (a) To sell the investment for Rs. 260000
- (b) To finance part of the redemption from company's fund, and
- (c) To issue sufficient equity shares at a premium of Rs. 1 per share to raise the balance of funds required.
- (d) Minimum bank balance to be retained at Rs. 10500. The investments were sold, the equity shares were fully subscribed and the shares were duly redeemed.

Show the journal entries and prepare the Balance Sheet.

2. Discuss the provisions of law with regard to redemption of RPS as laid down in Section 55 of the Companies Act 2013.


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Final List of Students for Remedial Classes**BBA 6 SEM**

S.NO.	RollNo	Name
1	17043756	JAPJOT SINGH
2	17045409	ANSHUL GABA
3	17045414	BARUN KANSAL
4	17045421	DRISHTI DHANDA
5	17045423	GUNTAAS SINGH ARORA
6	17045429	JAPJOT THETHI
7	17045434	KARTIK KAREER
8	17045435	KIRANJOT KAUR
9	17045436	KUNAL DHANDA
10	17045440	MANKARAN SINGH GILL
11	17045444	MUSKAN GUPTA
12	17045452	PARTH JINDAL
13	17045461	REHMAT SINGH GANDHI
14	17045463	RUPAL SALUJA
15	17045466	SATYAM ALAWADHI
16	17045474	SUMANYU DHALL
17	17045479	TRIMANNOOR SINGH
18	17045480	VANSHAJ JAIN
19	17045482	VRINDA GUPTA
20	17045457	PRATHAM SINGLA
21	17045478	TEJAS DUA
22	17045441	MINAAL GUPTA
23	17045442	MRIDUL BALUJA



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Final List of Students for Remedial Classes

Bba 4 SEM

S.NO.	RollNo	Name
1	19218000008	HARNADER KAUR
2	19218000010	ISHIKA GUPTA
3	19218000053	JASRAJ SINGH
4	19218000056	KARAN TANGRI
5	19218000057	MADHAV SINGLA
6	19218000058	MADHUR JAIN
7	19218000014	MANNAT SETHI
8	19218000015	MANSI GARG
9	19218000018	PARNEET KAUR
10	19218000062	PRANAV TALWAR
11	19218000065	RAGHAV KHERA
12	19218000066	RAHUL BANSAL
13	19218000069	RITIK THAMAN
14	19218000070	RUDRA SOOD
15	19218000073	SHIVAM BATRA
16	19218000040	DEEPANSHU GUPTA
17	19218000039	CHAITANYA THAPAR
18	19218000048	HIMANSHU KAPOOR
19	19218000011	ISHIKA JAIN
20	19218000046	HARSIMRAN SINGH


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Final List of Students for Remedial Classes

BBA 2 SEM

S.NO.	RollNo	Name
1	19046483	AKSHAY MUNJAL
2	19046484	AKSHIT SINGLA
3	19046488	ANSHBIR SINGH NOTA
4	19046491	ARNAV ADYA
5	19046493	CHAITALEE SACHDEVA
6	19046504	GAZAL SINGLA
7	19046515	JASHANJOT SINGH
8	19046516	JASNOOR KAUR BAL
9	19046518	KARAN TAGRA
10	19046521	KRISHAN SAREEN
11	19046522	KUNAL RATTRA
12	19046523	KUNWAR YUVRAJ CHADHA
13	19046524	KUSH AGGARWAL
14	19046530	MANMEET KAUR
15	19046533	MUSKAN MAINI
16	19046537	PRATHAM BERI
17	19046564	YASHIK GAMBHIR
18	19046486	ANIKET AGGARWAL
19	19046489	ARCHIT GUPTA
20	19046495	CHIRAG BAKSHI
21	19046497	DIVAM KALRA
22	19046498	DIVANSHI JAIN
23	19046501	EKNOOR SINGH
24	19046505	GITANSH GOYAL
25	19046507	GURPREET SINGH
26	19046510	HARSIMRAN SINGH
27	19046511	HASLEEN KAUR
28	19046513	ISHIKA GOOMBER
29	19046526	LOVE AGGARWAL
30	19046527	MADHAV CHOPRA
31	19046532	MANSIMRAT SINGH
32	19046535	PARTAP JASRAJ SINGH
33	19046539	PUSHKAR JAIN
34	19046540	RAGHAV GARG
35	19046544	SAI SUBAH ARORA
36	19046546	SAKSHAM JANGRA
37	19046548	SEHAJ BERI
38	19046550	SEJAL TANDON
39	19046551	SHEFALI SHARMA
40	19046553	SHIVAM ARORA
41	19046508	GURSIMRAN SINGH (for FM only)


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Final List of Students for Remedial Classes**BCOM 2 SEM**

S.NO.	RollNo	Name
1	19072587	DITI PASSI
2	19072593	GAURAV TAYAL
3	19072599	GURVEEN KAUR
4	19072634	KANUPRIYA BUBBAR
5	19072743	VANSHDEEP SINGH BAWEJA
6	19072575	CHIRAG AGGARWAL
7	19072563	ARCHIT ARORA
8	19072677	PIYUSH AGGARWAL
9	19072611	ISHA TODI
10	19072594	GAUTAM KHATRI
11	19072695	RISHAB JAIN
12	19072704	SAKSHAM DHIR
13	19072550	AGRIM KAPILA
14	19072679	PRAGUN AGGARWAL
15	19072686	RAGHAV ARORA
16	19072601	HARITA AGGARWAL
17	19072630	JYOTI GUPTA


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Final List of Students for Remedial Classes		
BCOM 4		
S.NO.	RollNo	Name
1	18072809	PRIYAM JAIN
2	18072815	RAGHAV MAKKAR
3	18072868	SWARNIM JAIN
4	18072876	VILIS MALHOTRA
5	18072749	KAVYA BANSAL
6	18072742	JASNEET SINGH
7	18072673	ADISH JAIN
8	18072723	HARKIRAT SINGH
9	18072675	AGAM SINGH DUA
10	18072778	MUKUL JAIN
11	18072708	CHIRAG GABA


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Final List of Students for Remedial Classes

B COM 6 SEM

S.NO.	RollNo	Name
1	17069321	SALIL GARG
2	17073189	HARMANPREET KAUR
3	17073201	ISHITA LEKHI
4	17073206	JASWINDER SINGH
5	17073227	MANMOHAN SINGH
6	17073239	MUSKAN DHILLON
7	17073277	RIDHIMA MITTAL
8	17073284	RUSHIL BEHL
9	17073322	VANSHIKA
10	17072908	HARSH GUPTA
11	17073157	DAAMAN BHAGAT
12	17073312	TANISHA GUPTA


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Corporate Accounting

Assignment for B.Com 2nd Semester

2018

From the following information as on 31st March, 2002, prepare the Revenue Accounts of Sagar Bhima Co. Ltd. engaged in Marine Insurance Business.

Particulars	Direct Business (Rs)	Re-insurance (Rs)
I. Premium:		
Received	24,00,000	3,60,000
Receivable — 1st April, 2001	1,20,000	21,000
— 31st March, 2002	1,80,000	28,000
Premium Paid	2,40,000	—
Payable — 1st April, 2001	—	20,000
— 31st March, 2002	—	42,000
II. Claims:		
Paid	16,50,000	1,25,000
Payable — 1st April, 2001	95,000	13,000
— 31st March, 2002	1,75,000	22,000
Received	—	1,00,000
Receivable — 1st April, 2001	—	9,000
— 31st March, 2002	—	12,000
III. Commission:		
On Insurance accepted	1,50,000	11,000
On Insurance ceded	—	14,000

Other expenses and income :

Salaries Rs 2,60,000; Rent, Rates and Taxes Rs 18,000; Printing and Stationery Rs 23,000; Indian Income-tax paid Rs 2,40,000; Interest, Dividend and Rent received (net) Rs 1,15,500; Income-tax deducted at source Rs 24,500; Legal expenses (inclusive of Rs 20,000 in connection with the settlement of claims) Rs 60,000; Bad Debts Rs 5,000; Double Income-tax refund Rs 12,000; Profit on sale of Motor Car Rs 5,000.

Balance of Fund on 1st April, 2001 was Rs 26,50,000 including additional reserve of Rs 3,25,000. Additional reserve has to be maintained at 5% of the net premium of the year. [C.A. (PE-II) — November, 2002]

2. Given below is an extract from the trial balance of a bank as on March 31, 2013

	Dr. Rs. ('000)	Cr. Rs. ('000)
Bills discounted	1,264	
Rebate on Bills discounted on April 1, 2012		8
Discount received		85

An analysis of the Bills discounted as shown above show the following:

Amount (Rs.)	Due Date	Rate of Discount (% p.a.)
1,40,000	June 4, 2013	5
4,36,000	June 10, 2013	4.5
2,82,000	June 24, 2013	6
3,80,000	July 5, 2013	4

Show with the aid of working, how the relevant items will appear in the Bank Balance Sheet as at 31st March, 2013 and in the Bank's P&L A/c for the period to 31st March, 2013. Also pass appropriate journal entries.

- What do you mean by buy-back of shares? State the provisions according to section 68 of Companies act in this regard. Give the Journal entries that are to be passed to record buyback of shares in the books of a company.
- What is meant by divisible profits? Discuss the important provisions regarding divisible profits.
- Following is the Trial Balance of Bombay Bank Ltd. As on 31-03-2014:

Debit Balances	Amount	Credit Balances	Amount
Interest	100000.00	Subscribed Capital:	500000.00
		50000 Equity Shares of Rs. 10 each fully paid	

Sri Aurobindo College of Commerce And Management | Prepared By: Sanjay Gupta

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Corporate Accounting 2018

Assignment for B.Com 2nd Semester

Premises	50000.00	Reserve Fund	2500000.00
Loans, Cash Credit & Overdrafts	2,85,000.00	Current Deposits	100000.00
Indian Govt. Securities	400000.00	Fixed Deposits	125000.00
Salaries	28000.00	Saving Bank Deposits	50000.00
General Expenses	27400.00	Profit & Loss A/c (01-04-2013)	16000.00
Rent, Rates & Taxes	2300.00	Interest & Discount	2,28,000.00
Director's Fee	1800.00	Recurring Deposits	20,000.00
Stock of Stationery	8500.00		
Bills Purchased & Discounted	46000.00		
Interim Dividend Paid	17000.00		
Shares	50000.00		
Cash in Hand & with RBI	193000.00		
Money at call & Short Notices	80000.00		
Total	12,89,000.00	Total	12,89,000.00

Additional information:

(a) Provision for bad & doubtful debts is required for Rs.5000. (b) Interest on investments was Rs. 8000. (c) Unexpired discount amounts to Rs. 380. (d) Interim Dividend declared was 4% actual. (e) Endorsements made on behalf of customers totalled Rs. 115000. (f) Authorised capital of the bank was 80000 equity shares of Rs. 10 each. (g) Rs. 10000 was added to premises during the year. (h) Depreciation at 5% is required on the opening balance of premises.

You are required to prepare Profit & Loss Account and Balance Sheet as on 31-03-2014 in the prescribed form.


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Assignment - Corporate Accounting

1. What do you mean by 'Profits Prior to Incorporation'? What is the nature of such profits? How are they calculated?
2. ABC Ltd was incorporated on 1st April 2018 to purchase the business of XYZ & Co. from 1st January 2018. Its items of revenues and expenses for the year ended 31st December 2018 are given below:

To salaries	72,000	By Gross Profit	5,61,000
To packing	15,000	By share transfer fees	3,000
To preliminary expenses	6,000	By discount on Purchases	18,000
To printing	6,000		
To Rent	42,000		
To Advertising	24,000		
To Bank Charges	8,000		
To Depreciation	20,000		
To discount	8,000		
To Director's fees	24,000		
To repairs	12,000		
To Bad Debts	8,000		
To interest on Debentures	16,000		
To Insurance	3,000		
To Selling expenses	9,000		
To Postage	2,000		
To discount on issue of debentures	10,000		
To commission to agents	18,000		
To interest on purchase consideration to 31 st July 2018	21,000		
To carriage on Sales	10,000		

Other information:

- a. There were 4 employees in the first six months and 5 in last six months
- b. Rent was increased to double after 1st April 2018.
- c. From 1st January 2018 to 31st August 2018, every month the purchases worth 40,000 were made. The purchases of the month of September and November were 60,000 each. During the remaining months, it was 50,000 each.
- d. The sales arose evenly upto 31st September 2018, after which they recorded an increase of 2/3 during the year. Commission was paid at constant rate on the sales.


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FINANCIAL MANAGEMENT ASSIGNMENT

Submit latest by 7th April 2020 at suvidha.kamra15@gmail.com

- 1) An enterprise can make either of two investments at the beginning of 2020. Assuming required rate of return of 10% p.a. Evaluate the investment proposals as under:
- Payback Period
 - Net Present Value
 - Discounted pay-back period
 - Profitability index
 - Internal rate of return

The forecast particulars are given below:

	Proposal A	Proposal B
Cost of Investment	Rs. 20,000	Rs. 28,000
Life	4 Years	5 Years
Scrap Value	Nil	Nil
Net Income after dep and tax	Rs	Rs
End of 2020	500	Nil
End of 2021	2,000	3,400
End of 2022	3,500	3,400
End of 2023	2,500	3,400
End of 2024	-----	3,400

It is estimated that each of the alternative projects will require an additional net working capital of Rs. 2,000 which will be received back in full after the expiry of each project life. Depreciation is provided under the straight line method. The present value of Re.1 to be received at the end of each year, at 10% p.a. and 14% p.a. is given below:

Year	1	2	3	4	5
P.V. @ 10%	.91	.83	.75	.68	.62
P.V. @ 14%	.88	.77	.67	.59	.52

- 2) The Servex Company has the following capital structure on 30.June. 2019

	Rs. '000
Ordinary Shares (2,00,000 shares)	4,000
10% Preference Shares	1,000
14% Debentures	3,000

The share of the company sells for Rs. 20. It is expected that company will pay next year a dividend of Rs. 2 per share, which will grow at 7 per cent forever. Assume a 50% tax rate.

You are required to:

- (a) Compute a weighted average cost of capital based on the existing capital structure.
 - (b) Compute the new weighted average cost of capital if the company raises an additional Rs. 20,00,000 debt by issuing 15% debenture. This would result in increasing the expected dividend to Rs. 3 and leave the growth rate unchanged, but the price of share will fall to Rs 15 per share.
 - (c) Compute the cost of capital if in (b) above growth rate increases to 10 percent.
- 3) A firm has applied for working capital finance from a commercial bank. You are requested by the bank to prepare an estimate of the working capital requirements of the firm. You may add 10 per cent to your estimated figure to account for exigencies. The following is the firm's projected profit and loss account:

	Rs
1. Sales	22,47,000
2. Cost of goods sold	16,37,100
3. Gross profit (1-2)	6,09,900
4. Administrative Expenses	1,49,800
5. Selling Expenses	1,39,100
6. Profit before tax [3-(4+5)]	3,21,000
7. Tax Provision	1,07,000
8. Profit after tax (6-7)	2,14,000


The cost of goods sold (COGS) is calculated as follows:

	Rs.
Materials used	8,98,800
Wages and other mfg. expenses	6,68,750
Depreciation	2,51,450
	18,19,000
Less: Stock of finished goods (10% product not yet sold)	1,81,900
Cost of goods sold	16,37,100

The figures given above relate only to the goods that have been finished, and not to work in progress; goods equal to 15 per cent of the year's production (in terms of physical units) are in progress on an average requiring full material but only 40 per cent of other expenses. The firm has a policy of keeping two months consumption of material in stock.

All expenses are paid one month in arrears. Suppliers of material grant one and a half months credit; sales are 20 per cent cash while remaining sold on two months credit. 70 per cent of income tax has to be paid in advance in quarterly installments.

- 4) "The profit maximization is not an operationally feasible criterion" Do you agree? Illustrate your views.
- 5) "The primary purpose for which a firm exists is the payment of dividend. Therefore, irrespective of the firm's needs and the desires of shareholders, a firm should follow a policy of very high dividend payout." Do you agree? Why or why not?


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OPERATIONS RESEARCH ASSIGNMENT

Submit latest by 7th April 2020 at suvidha.kamra15@gmail.com

NOTE: ALL QUESTIONS ARE COMPULSORY TO ATTEMPT

- 1) A person is interested in investing Rs.5,00,000 in a mix of investments. The investment choices and expected rates of return on each one of them are:

Investment	Projected Rate of Return
Mutual Fund A	0.12
Mutual Fund B	0.09
Money Market Fund	0.08
Government Bonds	0.085
Share Y	0.16
Share X	0.18

The investor wants at least 35 percent of his investment in government bonds.

Because of the higher perceived risk of the two shares, he has specified that the combined investment in these not to exceed Rs. 80,000. The investor has also specified that at least 20 percent of the investment should be in the money market fund and that the amount of money invested in shares should not exceed the amount invested in mutual funds. His final investment condition is that the amount invested in mutual fund A should be no more than the amount invested in mutual fund B. The problem is to decide the amount of money to invest in each alternative so as to obtain the highest annual total return. Formulate the above as linear programming problem. (only formulation)

- 2) ABC Ice Cream Company has a distribution depot in Greater Kailash for distributing ice cream in South Delhi. There are four vendors located in different parts of South Delhi (call them A, B, C and D) who have to be supplied ice cream everyday. The following matrix displays the distances (in kilometers) between the depot and the four vendors:

To→

Ar

From↓	Depot	Vendor A	Vendor B	Vendor C	Vendor D
Depot	-	3.5	3	4	2
Vendor A	3.5	-	4	2.5	3
Vendor B	3	4	-	4.5	3.5
Vendor C	4	2.5	4.5	-	4
Vendor D	2	3	3.5	4	-

Which route should the company van follow so that the total distance travelled is minimized?

- 3) "Executives at all levels in business and industry come across the problems of making decisions at every stage in their day-to-day activities. Operations Research provides them with various quantitative techniques for decision making and enhances their ability to make long range plans and solve everyday problems of running a business and industry with greater efficiency, competence and confidence." Elaborate the statement with examples.
- 4) GAME THEORY: Two completely "rational" individuals might not cooperate, even if it appears that it is in their best interests to do so. In the context of above mentioned statement, explain the concept of prisoner's dilemma in game theory with the help of suitable example. Also briefly explain the role of game theory, in the famous acquisition of Whatsapp by Facebook in 2014?
- 5) A company has the option to buy one of the mini computers, MINICOMP and CHIPCOMP. MINICOMP costs Rs. 5 Lakhs and running and maintenance costs one Rs. 60000 for each of the first five years, increasing by Rs. 20000 per year in the sixth and subsequent years. CHIPCOMP has the same capacity as MINICOMP, but costs only Rs 250000. However, its running and maintenance costs are Rs. 120000 per year in the first five years, and increasing by Rs.20000, per year thereafter. If the money is worth 10% per year, which computer should be purchased? What are the optimal replacement periods for each one of the computers? Assume that there is no salvage value for either computer. Explain your analysis.



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- 6) Aged ducks can be bought at Rs.2 each and young ducks at Rs.5 each. The aged ducks lay 3 eggs per week and the young ones lay 5 eggs per week, each egg being worth 30 paise. A duck costs Re.1 per week to feed. Mr. Sumit has only Rs. 80 to spend for ducks. How many of each kind should he buy to give a profit of at least Rs. 6 per week, assuming that he cannot have more than 20 ducks. Solve the linear programming problem graphically.
- 7) What do the coefficients within a simplex table represent? Why is it necessary to compute a new set of coefficients for each table in the analysis?
- 8) A company is producing 5 products; the production capacity of each is equal to the demand. These products can be sold in 4 markets, but only one product can be sold in one market due to certain constraints. The data related to these products are given below:

Products	Demand (Units)	Cost (Rs) per Unit	Selling price (Rs.) per units			
			I	II	III	IV
A	40	10	12	10	11	9
B	20	15	18	12	18	16
C	30	18	16	20	22	21
D	10	5	8	6	5	4
E	20	20	22	20	16	16

Find out the product which should be sold in which market in order to maximise profits. Which product need not have to be produced if decided so?

- 9) A and B play a game. A who has a bag containing three coins; one of Re 1, Second of Rs 3 and Third of Rs.6, takes out one coin from the bag and before it is exposed, B is to make a guess, about it. If B makes a correct guess, he gets the same coin from A, but if B is wrong he has to give A, a coin of the same value. Use Algebraic Method to solve the above game.
- 10) An Air Force is experimenting with three types of bombs P, Q and R in which three kinds of explosives viz, A, B and C will be used. Taking the various factors into


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consideration, it has been decided to use a maximum of 600 Kg of explosive A, at least 480 Kg of explosive B and exactly 540 Kg of explosive C. Bomb P requires 3, 2, 2 Kg of A, B and C respectively. Bomb Q requires 1, 4 and 3 Kg of A, B and C respectively. Bomb R requires 4, 2, 3 Kg of A, B, C respectively. Now bomb P will give the equivalent of 2 ton explosive, bomb Q will give 3 ton explosive and bomb R will give 4 ton explosive. Under what production schedule can the Air Force make the biggest bang? (Solve with Simplex Method)


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Database Management System 2019

Assignment for BBA 4th Semester

1. Who is DBA? What are the roles and responsibilities of DBA?
2. What do you understand by Keys? Explain all types of Keys in DBMS.
3. Draw E-R Diagram for following


Suppose you are given the following requirements for a simple database for the National Hockey League (NHL):

- The NHL has many teams,
- Each team has a name, a city, a coach, a captain, and a set of players,
- Each player belongs to only one team,
- Each player has a name, a position (such as left wing or goalie), a skill level, and a set of injury records,
- E team captain is also a player,
- A game is played between two teams (referred to as host_team and guest_team) and has a date (such as April 6, 2019) and a score (such as 4 to 2). Construct a clean and concise ER diagram for the NHL database using the Chen notation as in your textbook. List your assumptions and clearly indicate the cardinality mappings as well as any role indicators in your ER diagram

4. Explain various aggregate functions of SQL with description, Syntax and example.
5. Discuss the various types of Joins in SQL with suitable example.
6. Explain the following operators with suitable example
 - a. SOME b. All c. MINUS d. UNION ALL
7. What are Views? How are they created? What can and can't they do? Explain.
8. Write the SQL Query for following
 - a. List the employees whose salary is more than 3000 after giving 20% increment
 - b. List the number of employee in each department
 - c. Display the details of the employees who are not getting any commission

Table Structure

EMP		DEPT	
EMPNO	NUMBER (4)	DEPTNO	NUMBER (2)
ENAME	VARCHAR2 (20)	DNAME	VARCHAR2 (20)
JOB	VARCHAR2 (10)	LOC	VARCHAR2 (10)
MGR	NUMBER (4)		
HIREDATE	DATE		
SAL	NUMBER (7, 2)		
DEPTNO	NUMBER (2)		


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Fundamentals of IT | 2019
Assignment for BBA 1st Semester

1. What is computer? Classify the computer on the basis of component, size and technology.
2. Write short note on
 - a) Bits and Bytes
 - b) Bus and Port
 - c) Hardware and Software
 - d) RAM and ROM
3. What do you understand by Memory? Explain various types of storage devices.
4. Compare and contrast between CDROM, DVD and HARD DISK on the basis of technology and speed.
5. What is purpose of Operating System? Explain different types of operating system with their advantages and disadvantages.
6. What do you mean by Search Engine? How it performs searches? Discuss various search engines.
7. What do you mean by E-Commerce? What are the major security threats to E-Commerce system and their remedial measures?
8. What is EDI? What are the components of EDI? Discuss the role of EDI in E-Commerce.
9. What is VOIP? What are the advantages of VOIP? Define and Differentiate between Internet, Intranet and Extranets.``````
10. What is Service oriented Architecture? Discuss the benefits of SOA


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Corporate Accounting | 2018

Assignment for B.Com 2nd Semester

From the following information as on 31st March, 2002, prepare the Revenue Accounts of Sagar Bhima Co. Ltd. engaged in Marine Insurance Business.

Particulars	Direct Business (Rs)	Re-insurance (Rs)
I. Premium:		
Received	24,00,000	3,60,000
Receivable — 1st April, 2001	1,20,000	21,000
— 31st March, 2002	1,80,000	28,000
Premium Paid	2,40,000	—
Payable — 1st April, 2001	—	20,000
— 31st March, 2002	—	42,000
II. Claims:		
Paid	16,50,000	1,25,000
Payable — 1st April, 2001	95,000	13,000
— 31st March, 2002	1,75,000	22,000
Received	—	1,00,000
Receivable — 1st April, 2001	—	9,000
— 31st March, 2002	—	12,000
III. Commission:		
On insurance accepted	1,50,000	11,000
On insurance ceded	—	14,000

Other expenses and income :

Salaries Rs 2,60,000; Rent, Rates and Taxes Rs 18,000; Printing and Stationery Rs 23,000; Indian Income-tax paid Rs 2,40,000; Interest, Dividend and Rent received (net) Rs 1,15,500; Income- tax deducted at source Rs 24,500; Legal expenses (inclusive of Rs 20,000 in connection with the settlement of claims) Rs 60,000; Bad Debts Rs 5,000; Double Income-tax refund Rs 12,000; Profit on sale of Motor Car Rs 5,000.

Balance of Fund on 1st April, 2001 was Rs 26,50,000 including additional reserve of Rs 3,25,000. Additional reserve has to be maintained at 5% of the net premium of the year. (CA. (PE-II) — November, 2002)

2. Given below is an extract from the trial balance of a bank as on March 31, 2013

	Dr.	Cr.
	Rs. ('000)	Rs. ('000)
Bills discounted	1,264	
Rebate on Bills discounted on April 1, 2012		8
Discount received		85

An analysis of the Bills discounted as shown above show the following:

Amount (Rs.)	Due Date	Rate of Discount (% p.a.)
1,40,000	June 4, 2013	5
4,36,000	June 10, 2013	4.5
2,82,000	June 24, 2013	6
3,80,000	July 5, 2013	4

Show with the aid of working, how the relevant items will appear in the Bank Balance Sheet as at 31st March, 2013 and in the Bank's P&L A/c for the period to 31st March, 2013. Also pass appropriate journal entries.

- What do you mean by buy-back of shares? State the provisions according to section 68 of Companies act in this regard. Give the Journal entries that are to be passed to record buyback of shares in the books of a company.
- What is meant by divisible profits? Discuss the important provisions regarding divisible profits.
- Following is the Trial Balance of Bombay Bank Ltd. As on 31-03-2014:

Debit Balances	Amount	Credit Balances	Amount
Interest	100000.00	Subscribed Capital:	500000.00
		50000 Equity Shares of Rs. 10 each fully paid	

Sri Aurobindo College of Commerce And Management | Prepared By: Sanjay Gupta

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Corporate Accounting | 2018

Assignment for B.Com 2nd Semester

Premises	50000.00	Reserve Fund	2500000.00
Loans, Cash Credit & Overdrafts	2,85,000.00	Current Deposits	100000.00
Indian Govt. Securities	400000.00	Fixed Deposits	125000.00
Salaries	28000.00	Saving Bank Deposits	50000.00
General Expenses	27400.00	Profit & Loss A/c (01-04-2013)	16000.00
Rent, Rates & Taxes	2300.00	Interest & Discount	2,28,000.00
Director's Fee	1800.00	Recurring Deposits	20,000.00
Stock of Stationery	8500.00		
Bills Purchased & Discounted	46000.00		
Interim Dividend Paid	17000.00		
Shares	50000.00		
Cash in Hand & with RBI	193000.00		
Money at call & Short Notices	80000.00		
Total	12,89,000.00	Total	12,89,000.00

Additional information:

(a) Provision for bad & doubtful debts is required for Rs.5000. (b) Interest on investments was Rs. 8000. (c) Unexpired discount amounts to Rs. 380. (d) Interim Dividend declared was 4% actual. (e) Endorsements made on behalf of customers totalled Rs. 115000. (f) Authorised capital of the bank was 80000 equity shares of Rs. 10 each. (g) Rs. 10000 was added to premises during the year. (h) Depreciation at 5% is required on the opening balance of premises.

You are required to prepare Profit & Loss Account and Balance Sheet as on 31-03-2014 in the prescribed form.


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Principles of Financial Accounting

Assignment for B.Com 1st Semester

2019

Question No 1 New Steel Ltd obtained a lease from Old Coal Ltd for a coal mine on 1st January 1997 on the following conditions:

- a) Royalty at Rs. 1/- per tonne raised.
- b) Minimum rent Rs. 24000 per annum.
- c) Recoupment of short workings of each year during three years following subject to a maximum of Rs. 5000 p.a.
- d) In the event of strike the minimum rent would be taken *Pro-rata* on the basis of actual working days. Besides the above, New Steel Ltd, have been granted a cash subsidy equal to 25% of the unrecoverable shortcomings by the Central Government up to the first five years of the lease.

Years	Output
1997	14000
1998	20400
1999	32200
2000	27200
2001	21600 (Strike for 2 months)
2002	19400 (Strike for 4 months)

Show the ledger accounts in the books of New Steel Limited.

Question No 2: "Is Trial Balance a conclusive proof of accuracy". Explain various errors which are revealed and which are not revealed by the trial balance.

Question No 3: Define Consignment account. Distinguish between Joint Venture and Consignment. Explain the concept of normal loss and abnormal loss.

Question No 4: Pass Journal Entries in the books of Lessee When:

- a. Minimum Rent account is to be opened
- b. Minimum Rent Account is not to be opened.

Question No 5:

13. ABC Ltd., Delhi has its branches at Mumbai and Chandigarh. It charges goods to its branches at cost plus 25%. Following information is available of the transactions of Mumbai branch for the year ended on 31-3-2008:

	Rs.
Balances on 1-4-2007:	
Stock	75,000
Debtors	20,000
Petty Cash	175
Transactions during 2007-08 (Mumbai Branch):	
Goods sent to Branch at invoice price	8,12,500
Goods returned to Head Office at invoice price	25,000
Cash sales	2,50,000
Credit sales	4,37,500
Goods Pilfered (invoice price)	5,000
Goods lost in fire (invoice price)	12,500
Insurance Co. paid to H.O. for loss by fire at Mumbai	7,500
Cash sent for Petty Expenses	85,000
Bad Debts at Branch	1,250
Goods transferred to Chandigarh Branch under H.O. advice	37,500
Insurance charges paid by H.O.	1,250
Goods Returned by Debtors	1,250
Balances on 31-3-2008:	
Petty Cash	625
Debtors	30,000

Goods worth Rs. 37,500 (included above) sent by Mumbai Branch to Chandigarh Branch was in transit on 31-3-2008.

Show the following accounts in the books of ABC Ltd.:

- (a) Mumbai Branch Stock A/c
- (b) Mumbai Branch Debtors A/c
- (c) Mumbai Branch Adjustments A/c
- (d) Mumbai Branch Profit & Loss A/c
- (e) Stock Reserve A/c
- (f) Goods Sent to Mumbai Branch A/c

CLASS COUNSELLING SESSIONS RECORD

Sr No	Date	Room	Class	Topic
1	9/1/20	T3	B.Com 2 C	Introductory ice breaker session, addressing student concerns and questions about psychological interventions
2	13/1/20	T2	B.Com 2 B	Introductory ice breaker session, addressing student concerns and questions about psychological interventions
3	14/1/20	T12	BBA 6 B	Introductory ice breaker session, addressing student concerns and questions about psychological interventions
4	16/1/20	T13	BBA 4 A	Introductory ice breaker session, addressing student concerns and questions about psychological interventions
5	17/1/20	T6	B.Com 4 C	Introduction to mental health, psychological issues, addressed student concerns and queries
6	18/1/20	T6	B.com 4 C	Understanding stress, causes, effects on personality development and its management
		T16	BBA 2 B	Introduction on psychological issues impacting physical health, stress, need to seek help and addressed student concerns
7	20/1/20	T3	B.Com 2 C	Understanding stress, causes, effects on personality development and its management
		T16	BBA 2 B	Interactive session on the importance of mental health awareness
8	21/1/20	T1	B.Com 2 A	Interactive introductory session on the importance of mental health awareness.
		T2	B.Com 2 B	Interactive introductory session on the importance of mental health awareness
9	22/1/20	T16	BBA 2 B	Addressed student concerns and questions on topics such as overthinking, negative thoughts and mindlessness.
10	25/1/20	T7	B.Com 6 A	Introductory ice breaker session, addressed student questions and concerns, awareness about mental health issues.
		T4	B.com 4 A	Introduction on psychological issues impacting physical health, mental health awareness, need to seek help and addressed student concerns
11	1/2/20	T2	B.Com 2 B	Understanding stress, causes, effects on personality development and its management
		T3	B.Com 2 C	Addressed student concerns
		T5	B.Com 4 B	Interactive introductory session on the importance of mental health awareness.
12	3/2/20	T9	B.Com 6 B	Introductory ice breaker session, mental health awareness need to seek help and addressed student concerns.
13	4/2/20	T10	B.Com 6 C	Introductory ice breaker session, mental health awareness need to seek help and addressed student concerns.



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14	5/2/20	T12	BBA 6 B	Interactive session on the importance of exposure, multifaceted benefits, and how it plays a role in personality development.
	5/2/20	T15	BBA 2 A	Interactive session on the importance of exposure, multifaceted benefits, and how it plays a role in personality development
15	7/2/20	T12	BBA 6 B	Interactive session on problem solving and decision making skills, how and when it becomes a part of personality, addressed student concerns
16	11/2/20	T10	B.Com 6 C	Interactive session on the importance of exposure, multifaceted benefits, and how it plays a role in personality development.
		T16	BBA 2 B	Interactive session on the importance of exposure, multifaceted benefits, and how it plays a role in personality development.
17	12/2/20	T9	B.Com 6 B	Interactive session on the importance of exposure, multifaceted benefits, and how it plays a role in personality development
18	13/2/20	T1	B.Com 2 A	Interactive session on the importance of exposure, multifaceted benefits, and how it plays a role in personality development
19	14/2/20	T15	BBA 2 A	Understanding mechanisms behind motivation, how to make motivation part of habit formation, addressed student concerns
		T 11	BBA 6 A + B	Introduction on psychological issues impacting physical health, mental health awareness, need to seek help and addressed student concerns
20	20/2/20	T15	BBA 2 A	Addressed student concerns, discussed stress/anxiety performance curve
21	22/2/20	T12	BBA 6 B	Interactive session on academic goals, about creating opportunities through exposure
		T14	BBA 4 B	Introduction to mental health, psychological issues, addressed student concerns and queries
22	24/2/20	T14	BBA 4 B	Understanding stress, causes, effects on personality development and its management
23	25/2/20	T14	BBA 4 B	Interactive session on the importance of exposure, multifaceted benefits, and how it plays a role in personality development.
		T9	B.Com 6 B	How to sustain motivation
24	27/2/20	T7	B.Com 6 A	Interactive session on the importance of exposure, multifaceted benefits, and how it plays a role in personality development.
		T9	B.Com 6 B	Introduction on EQ, creating opportunities and addressed student queries
25	28/2/20	T7	B.Com 6 A	How to sustain Motivation
		T16	BBA 2 B	Interactive session on academic goals, about creating opportunities through exposure


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26	29/2/20	T2	B.Com 2 B	Interactive session on academic goals, about creating opportunities through exposure
		T5	B.Com 4 B	Understanding stress, causes, effects on personality development and its management
27	2/3/20	T2	B.Com 2 B	How to sustain Motivation
28	3/3/20	T14	BBA 4 B	How to sustain Motivation
29	4/3/20	T15	BBA 2 A	Personality Assessment
30	5/3/20	T16	BBA 2 B	Personality Assessment

P. Gupta
30/6/20

A. P.

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SRI AUROBINDO COLLEGE OF COMMERCE AND MANAGEMENT

LUDHIANA, PUNJAB

Date: 30/6/20

COUNSELLING PROGRESS REPORT

Oct'19 – March'20

The following are the list of activities conducted for students and the faculty respectively

Students

- Individual counselling sessions for emotional and behavioral issues
- Additional classroom counselling sessions on the topics of Stress Management, Motivation, Importance of Exposure were covered for all classes
- Personality assessment for BBA I

Faculty

- Faculty lectures on the topics of Introduction to Mindfulness and Understanding Depression were organized.

March'20 – June'20

To promote psychological well-being and facilitate personal growth in our students in the wake of COVID-19, the following measures have been initiated.

- **Online Counselling Sessions**

Students are being counselled for personal, emotional and behavioral issues and appropriate need based interventions are being initiated. To seek counselling

- Appointment is fixed via email/text on a mutually agreed time and date.
- Duration each session is of 50 minutes and
- Mode of communication is via a telephone or video call, depending upon convenience of the students.

Follow Ups

Regular messages to students encouraging them to seek help in times of need are being sent to students over the official WhatsApp group. Follow up sessions for students undergoing counselling are also being planned and delivered timely.



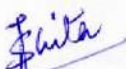
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▪ **Psychological Guidebooks**

For additional support and guidance, guidebooks containing self-help techniques are being shared with the students weekly on the official WhatsApp groups.

The topics chosen are on the suggestions and feedback given by students. The following topics have been covered till date and been uploaded on the college website.

- Well-being during Covid -19
- Boosting attention and concentration
- Improving motivation
- Overcoming distractions
- Ways to study smarter
- Stop overthinking
- Anger Management


Ishita Mehra
Psychologist


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