

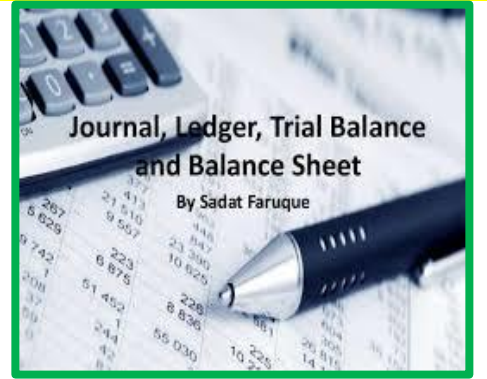


केन्द्रीय विद्यालय संगठन ,नई दिल्ली

Kendriya Vidyalaya Sangathan, New Delhi

स्नातकोत्तर शिक्षक वाणिज्य हेतु

'लेखांकन एवं व्यवसायिक अध्ययन में परियोजना कार्य' 03 दिवसीय कार्यशाला
दिनांक 18/10/2016 से 20/10/2016



03 day workshop on

'Project Work in Accountancy and Business Studies'

For PGT Commerce

18/10/2016 to 20/10/2016

प्रतिवेदन सह मार्गदर्शिका /REPORT CUM MANUAL

कार्यस्थल :आंचलिक शिक्षा एवं प्रशिक्षण संस्थान,मुंबई-400078

के.वि.एस कॉम्प्लेक्स,एन.सी.एच.कॉलोनी,कांजूर मार्ग (प) मुंबई- 400078

VENUE: ZONAL INSTITUTE OF EDUCATION AND TRAINING, MUMBAI

K.V.S. COMPLEX, N.C.H. COLONY, KANJUR MARG (WEST), MUMBAI-400078

Email: dirzietmumbai@kvsedu.org, zietmumbai@gmail.com , zietmumbai@rediffmail.com

दूरभाष 022-25778264/022-25774337

Web site: www.zietmumbai.gov.in

संरक्षक / PATRONS

श्री संतोष कुमार मल्ल, भा.प्र.से.

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KVS NEW DELHI



श्री जी. के. श्रीवास्तव भा.प्र.से.

अपर आयुक्त (प्रशा.)

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ADDITIONAL COMMISSIONER (ADMIN.)

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अपर आयुक्त (शैक्षणिक)

के. वि. सं. नई दिल्ली

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ADDITIONAL COMMISSIONER (ACAD.)

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KVS NEW DELHI



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KVS NEW DELHI



अभयुक्ति / ACKNOWLEDGMENTS

पाठ्यक्रम निदेशक

COURSE DIRECTOR

सुश्री ऊषा अश्वत्थ अय्यर

उपायुक्त एवम निदेशक ऑ.शि.प्र.सं. मुम्बई

MS.USHA ASWATH IYER

DEPUTY COMMISSIONER & DIRECTOR ZIET MUMBAI



संसाधक

RESOURCE PERSON

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स्नातकोत्तर शिक्षक वाणिज्य, जीट मुम्बई

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PGT COMMERCE ZIET MUMBAI



श्री. विश्वनाथ जायसवाल

स्नातकोत्तर शिक्षक वाणिज्य के.वि. भिलाई

MR. V.JAISWAL , PGT COMMERCE
K.V. BHILAI



समन्वयक

CO-ORDINATOR

श्रीमती राधा एस.

स्नातकोत्तर शिक्षक जीव-विज्ञान

MS. RADHA S. PGT
BIOLOGY



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पुस्तकालयाध्यक्ष

MS. KANTA BARA,
LIBRARIAN



संकाय सदस्य एवम स्टाफ ऑ.शि. प्र. सं. मुम्बई
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श्रीमति पुष्पा वर्मा ,स्नातकोत्तर शिक्षक अर्थशास्त्र
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श्री हरमन चुरा , प्रधान अध्यापक
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श्री धर्मेंद्र कुमार , अनुभाग अधिकारी
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श्रीमति जोयस जे. पी., स्टेनोग्राफर
MRS JOYCE J.P SR.STENOGRAPHER

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श्रीमति स्मिता राउत ,अवर श्रेणी लिपिक
MRS. SMITA RAUT, L.D.C

श्री किसन नवले, सब-स्टाफ
MR. KISHEN NAWLE, SUB STAFF

श्री गोपीराम वाल्मीकी , सब-स्टाफ
MR. GOPIRAM BALMIKI, SUB STAFF

अनुक्रमाणिका

क्र.सं	विषय वस्तु	पृष्ठ क्र.
1.	निदेशक की कलम से	06
2.	प्रतिभागियों की सूची एवं सम्पर्क सूत्र	07
3.	समय सारिणी	08
4.	दैनिक प्रतिवेदन	09
5.	अतिथि वक्ताओं की सूची एवं उनके द्वारा लिए गए सत्रों का विवरण	12
6.	श्री विश्वनाथ जायसवाल:लेखांकन में परियोजना कार्य	13
7.	श्री एस.के.सिंघल : बोर्ड परीक्षा में सामान्य त्रुटियाँ एवं उनका निराकरण	18
8.	श्री अजीत नायर: कम्पनी अधिनियम 2013	25
9.	श्री विश्वनाथ जायसवाल:व्यवसायिक अध्ययन में परियोजना कार्य	28
10.	परियोजना कार्य : लेखांकन	37
11.	परियोजना कार्य : व्यवसायिक अध्ययन	55
12.	स्मृतियाँ	103
13.	समूह छायाचित्र	108

निदेशक की कलम से



Dear Participants and other teachers of Commerce,

CBSE has always strived to bring about positive change in its syllabus, teaching content as well as exam procedures. The addition of practicals in both Accountancy and Business Studies is one such step. Practical are not just a method of improving one's score in the final assessment. They are a rich source of learning and self-development.

While preparing a project, the student has to spend time choosing an area, planning, prioritizing the steps. This work necessarily involves team work, adjustment, adapting to others' ideas.

Project work is the first step of the student into the world of employment because a student will have to present his ideas, justify his conclusions and sometimes defend his work. It builds presentation skills, communication skills and self-confidence. It is a major step forward from routine mugging of answers and rote learning to creating something new, something unique.

As teachers, be there to help your students, to guide them, to set target dates for completion of the work. And enjoy watching your students soar to great heights, spreading their wings of confidence.

USHA ASWATH IYER

DIRECTOR

ZIET MUMBAI

केंद्रीय विद्यालय संगठन आंचलिक शिक्षा एवं प्रशिक्षण संस्थान मुम्बई
लेखांकन एवं व्यवसायिक अध्ययन में परियोजना कार्य पर तीन दिवसीय कार्यशाला हेतु प्रतिभागियों की सूची

दिनांक 18/10/2016 से 20/10/2016

क्र.सं	नाम	के.वि.का नाम	संभाग	ई-मेल	संपर्क सूत्र
1	श्रीमती सत्यव्रत	ओ.एन.जी.सी. मेहसाना	अहमदाबाद	satyavrat88@yahoo.co.in	9974011094
2	श्री हरीश भारद्वाज	आय.एन.एस. वालसुरा	अहमदाबाद	harishbhardwaj7879@gmail.com	7819899433
3	श्री नीरव खंभाती	ए.एफ.एस. बरोड़ा	अहमदाबाद	niravkhambati@yahoo.co.in	998633110
4	श्री नरेंद्र कुमार भारती	पोरबंदर	अहमदाबाद	-	अनुपस्थित
5	श्री दीपक वर्मा	द्वारका	अहमदाबाद	deepaktailor2007@rediffmail.com	9667060363
6	श्रीमती सुनीता मार्कर	क्र.1 सूरत	अहमदाबाद	-	अनुपस्थित
7	श्री वरूण कुमार पांडेय	बचेली	रायपुर	varunpandey101@gmail.com	9767274581
8	श्री एम.के. मिश्रा	बैकुंठपुर	रायपुर	rinku83.mishra@gmail.com	9479259002
9	सुश्री मोनाली डी.पी. मुखर्जी	बिलासपुर	रायपुर	monaly9@gmail.com	7697819230
10	डॉ. लोकेश बाजपेयी	चिरिमिरी	रायपुर	bajpailokesh@yahoo.com	8435545215
11	श्री एम.के. भारद्वाज	दुर्ग	रायपुर	mbmanoj950@gmail.com	9424146156
12	श्री आर.के.ठाकुर	क्र.2 रायपुर	रायपुर	ravindrath@gmail.com	9827958906
13	श्री अमित कुमार	जमालपुर	पटना	amitkv81@gmail.com	8745869809
14	श्री मनोज कुमार	ओ.एफ.एन. राजगीर	पटना	kumarmanoj2555@yahoo.com	9430803171
15	सुश्री श्वेता बंसल	कंकड़बाग	पटना	sbansal013@gmail.com	8447764476
16	श्री पंकज वर्मा	कटिहार	पटना	pankaj101verma@gmail.com	9504156288
17	श्री अमोद कुमार	दानापुर (दि.प.)	पटना	amod.jha@rediffmail.com	7070810607
18	श्री कमलेश कुमार	ए.एफ.एस. पूर्णिया	पटना	kamlesh10682@gmail.com	8540014841
19	श्रीमती सीमा मेंनारिया	बांसवाड़ा	जयपुर	seemamenaria3006@gmail.com	9988304538
20	श्री एस.के.सोनी	अनूपगढ	जयपुर	sunil2311@gmail.com	9416945236
21	श्री ए.के. चौहान	ए.एफ.एस. जैसलमर	जयपुर	kv.anilchauhan@gmail.com	7220031348
22	श्री ललित तंवर	क्र.3 बीकानेर	जयपुर	tanwarlalit@rocketmail.com	8530086946
23	श्री अलक दास	क्र.4 जयपुर	जयपुर	alak5dass@gmail.com	7988652547
24	श्रीमती भावना मालवीय	क्र.1 अलवर	जयपुर	bhawanamalviyaalw@gmail.com	9462233080

केंद्रीय विद्यालय संगठन / KENDRIYA VIDYALAYA SANGATHAN
आंचलिक शिक्षा एवं प्रशिक्षण संस्थान, मुम्बई / ZONAL INSTITUTE OF EDUCATION AND TRAINING, MUMBAI
स्नातकोत्तर शिक्षक वाणिज्य हेतु 'परियोजना कार्य' पर 03 दिवसीय कार्यशाला
3 DAY WORKSHOP ON "Project work" for PGT Commerce दिनांक 18/10/2016 से 20/10/2016

दिनांक DATE	प्रातः 9:00 से 9:15 बजे	प्रातः 9:15 से 11:00 बजे	11:00 से 11:15 बजे	प्रातः 11:15 बजे से दोपहर 1:00 बजे	दोपहर 1:00 से 2:00 बजे	दोपहर 2:00 बजे से 3:45 बजे	3:45 से शाम 4:00 बजे	शाम 4:00 बजे से 5:30 बजे			
18.10.2016	प्रार्थना एवं पंजीकरण Prayer & registration	व्यवसायिक अध्ययन में परियोजना कार्य Project work in Business Studies	चाय काल/tea break	बोर्ड परीक्षा के महत्वपूर्ण विषय एवं त्रुटि वर्गीकरण Discussion on Major topics & Error analysis	दोपहर का भोजन /lunch	समूह कार्य/ Group work	चाय काल/tea break	समूह कार्य / Group work			
	-	श्री वी. जायसवाल Mr. V. Jaiswal		श्री एस.के. सिंघल Mr. S.K. Singhal		कक्षा XII हेतु व्यवसायिक अध्ययन में परियोजना का निर्माण Preparation of project in B.St.		परियोजना कार्य का प्रस्तुतिकरण Presentation of project work			
19.10.2016	प्रार्थना एवं प्रतिवेदन/ Prayer & Report	Use of technology for teaching accountancy & Business studies लेखांकन एवं व्यवसायिक अध्ययन शिक्षण में तकनीकी का प्रयोग		चाय काल/tea break		Use of technology for teaching accountancy & Business studies लेखांकन एवं व्यवसायिक अध्ययन शिक्षण में तकनीकी का प्रयोग		दोपहर का भोजन /lunch	कम्पनी अधिनियम 2013 / Companies Act 2013	चाय काल/tea break	साझेदारी खाते / Partnership accounts
	-	श्री अजीत नायर C.A.		श्री अजीत नायर C.A.		श्री अजीत नायर C.A.		श्री अजीत नायर C.A.	श्री अजीत नायर C.A.	श्री अजीत नायर C.A.	भावना मालवीय Bhavana Malviya
20.10.2016	प्रार्थना एवं प्रतिवेदन/ Prayer & Report	लेखांकन विषय में परियोजना कार्य Project work in Accountancy		चाय काल/tea break		समूह कार्य / Group work		दोपहर का भोजन /lunch	समूह कार्य / Group work	चाय काल/tea break	कक्षा XI में परियोजना कार्य एवं समापन
	-	श्री वी. जायसवाल Mr. V. Jaiswal		श्री वी. जायसवाल Mr. V. Jaiswal		कक्षा XII हेतु लेखांकन विषय में परियोजना का निर्माण Preparation of project in Accountancy Class XII		श्री वी. जायसवाल Mr. V. Jaiswal	परियोजना कार्य का प्रस्तुतिकरण Presentation of project work	श्री एस.के. सिंघल Mr. S.K. Singhal	श्री एस.के. सिंघल Mr. S.K. Singhal

दैनिक प्रतिवेदन (Daily reports)

दिनांक 18/10/2016

दिनांक 18/09/2016 को आंचलिक शिक्षा एवं प्रशिक्षण संस्थान मुम्बई में स्नातकोत्तर शिक्षक वाणिज्य हेतु “लेखांकन एवं व्यवसायिक अध्ययन में परियोजना कार्य” पर 03 दिवसीय कार्यशाला का आयोजन किया गया।

संसाधक श्री शशीकांत सिंघल , स्नातकोत्तर शिक्षक वाणिज्य ,जीट मुम्बई द्वारा संस्थान की निदेशक महोदया , विभिन्न संभागों से पधारे सभी प्रतिभागियों , संसाधक श्री विश्वनाथ जायसवाल एवं जीट संकाय सदस्यों का हार्दिक अभिनंदन किया गया।

प्रथम दिवस का प्रारम्भ प्रार्थना सभा द्वारा किया गया तत्पश्चात निदेशक महोदया , प्रतिभागियों एवं संसाधकगण द्वारा दीप प्रज्ज्वलन कर 03 दिवसीय कार्यशाला का शुभारम्भ किया गया। इसके पश्चात सभी प्रतिभागियों ने अपना परिचय दिया , संसाधक श्री शशीकांत सिंघल , स्नातकोत्तर शिक्षक वाणिज्य ,जीट मुम्बई द्वारा 03 दिवसीय कार्यशाला के उद्देश्यों पर प्रकाश डाला गया। निदेशक महोदया द्वारा सभी प्रतिभागियों को आशीर्वचन कहे गए जिसमें उन्होंने विद्यार्थियों में व्यवसायिक कौशल के विकास में शिक्षकों की भूमिका पर प्रकाश डाला , महोदया प्रतिभागियों से परीक्षा पूर्व कृत्रिम वाईवा का आयोजन भी करने का आग्रह किया ताकि सभी विद्यार्थियों का मनोबल बढे।

दिन का प्रथम सत्र श्री शशीकांत सिंघल द्वारा लेखांकन की बोर्ड परीक्षा के दौरान विद्यार्थियों द्वारा की जाने वाली सामान्य त्रुटियों एवं उनके समाधान पर लिया गया , सभी प्रतिभागियों ने भी इस संबंध में अपने सुझाव प्रकट किए।

द्वितीय सत्र संसाधक श्री विश्वनाथ जायसवाल द्वारा व्यवसायिक अध्ययन में परियोजना कार्य पर लिया गया जिसके अंतर्गत उन्होंने सी.बी.एस.ई. द्वारा जारी किए गए दिशानिर्देशों को विस्तार से बताया इसके पश्चात सभी प्रतिभागियों को समूह कार्य हेतु चार समूहों में विभाजित किया गया एवं समूह कार्य का आवंटन किया गया।

भोजन काल के पश्चात तृतीय सत्र में सभी प्रतिभागियों ने संस्थान की कम्प्यूटर लैब में समूह कार्य के रूप व्यवसायिक अध्ययन में परियोजना कार्य का निर्माण किया।

चायकाल के पश्चात सभी समूहों ने व्यवसायिक अध्ययन में बनाए गए अपने परियोजना कार्य का प्रस्तुतिकरण किया जिसके दौरान शेष समूहों ने बीच-बीच में प्रश्न भी पूछे जिसका जवाब प्रस्तुतकर्ता समूह द्वारा दिया गया।

(हेनरी फेयोल समूह)

दैनिक प्रतिवेदन (Daily reports)

दिनांक 19/10/2016

The second day of workshop started with a pleasant environment of prayer followed by a good thought, main news headlines, knowledgeable quiz and report on previous day organised by Henry Fayol group.

On the same time a motivated short blessing was showered by Hon. Deputy Commissioner Mrs. Usha Aswath Iyer for the participants.

The second day workshop was divided into 4 sessions. The first session was taken up by chartered Accountant Mr. Ajit Nair for the enrichment of use of computers in teaching learning process. The session used a variety of approaches- presentations, video screening, discussions etc. in the second session the practical aspect of google drive and its use for testing the knowledge of students through different tests was conducted into a fruitful way in the computer lab. By Ajit nair.

Before the lunch a group photograph was also taken for the sweet memories of the workshop for the participants.

During the third session after lunch the Company Act 2013 and its application in CBSE Examination is discussed by Mr. Ajit nair in a very interactive manner.

The last fourth session after the evening tea was used for CBSE guidelines of Accountancy Project for the class XII class and its changes discussed by Mr. Jaiswal.

The days programme was concluded with a planning to prepare some sample projects and sample questions for the benefit of students in accountancy project.

Prepared by :
F.W. Taylor Group

दैनिक प्रतिवेदन (Daily reports)

दिनांक 20/10/2016

03 दिवसीय कार्यशाला के अंतिम दिन का प्रारम्भ एफ.डब्ल्यू.टेलर समूह द्वारा आयोजित प्रार्थना सभा द्वारा हुआ जिसके अंतर्गत प्रार्थना , सुविचार, समाचार एवं द्वितीय दिवस का प्रतिवेदन प्रस्तुत किया गया।

दिन के प्रथम सत्र के दौरान सभी प्रतिभागियों को कम्प्यूटर लैब ले जाया गया जहाँ उन्होंने द्वितीय दिवस में निर्धारित विषयों पर लेखांकन में परियोजना कार्य का निर्माण किया। इस दौरान प्रत्येक समूह के सभी सदस्यों द्वारा अपन संपूर्ण योगदान दिया गया।

चायकाल के पश्चात सभी समूहों द्वारा बनाए गए परियोजना कार्य का प्रस्तुतिकरण किया गया जिसके अंतर्गत प्रतिभागियों द्वारा वाईवा हेतु एक प्रश्नावली भी तैयार की गई

इसके पश्चात संसाधक श्री शशीकांत सिंघल द्वारा विद्यार्थियों हेतु ऑनलाईन विवज के बारे में बताया गया , श्री सिंघल ने सभी प्रतिभागियों से अनुरोध किया कि वे अपने विद्यालय के विद्यार्थियों को यह विवज अवश्य खिलाएं ताकि वाईवा अथवा किसी भी जटिल विषय के बारे में उनका डर दूर हो

भोजनावकाश के पश्चात संसाधक श्री वी. जायसवाल द्वारा कक्षा ग्यारहों के विद्यार्थियों द्वारा जर्नल एवं लेजर संबंधी त्रुटियों एवं उनके निराकरण हेतु एक अत्यंत ही ज्ञानवर्धक सत्र लिया गया इसी दौरान प्रतिभागी श्रीमती भावना मालवीय द्वारा साझेदारी खाते पर भी प्रकाश डाला गया जिसमें उन्होंने इस संबंध में विद्यार्थियों द्वारा की जाने वाली सामान्य त्रुटियों पर प्रकाश डाला

चायकाल के पश्चात विद्यार्थियों को प्रोत्साहित करने वाले एवं अन्य दृश्य-श्रव्य सामग्री जो कि कक्षा में अध्यापन के दौरान उपयोग में लाई जा सकते हैं पर विस्तृत चर्चा की गई एवं वीडियो दिखाए गए

कार्यशाला के समापन पर प्रतिभागियों ने 03 दिवसीय कार्यशाला के दौरान अपने विचार व्यक्त किए , संसाधक श्री सिंघल द्वारा सभी प्रतिभागियों को कार्यशाला के दौरान उनके योगदान हेतु आभार व्यक्त किया

संस्थान की निदेशक महोदया ने अपने उद्बोधन में सभी प्रतिभागियों से आग्रह किया कि वे कार्यशाला के दौरान अर्जित सामग्री को न केवल अपने विद्यालय में उपयोग में लाएं बल्कि अपने आस-पास के विद्यालयों से भी अवगत कराएं अंत में निदेशक महोदया द्वारा सभी प्रतिभागियों को प्रतिभागिता प्रमाण-पत्र प्रदान किए गए इस प्रकार स्नातकोत्तर शिक्षक वाणिज्य हेतु “लेखांकन एवं व्यवसायिक अध्ययन में परियोजना कार्य” पर 03 दिवसीय कार्यशाला का समापन हुआ

(ल्युका पेसीलोई एवं मेसलो समूह)

अतिथि वक्ताओं की सूची एवं उनके द्वारा लिए गये सत्रों का विवरण
एवं संपर्कसूत्र

क्र.सं.	अतिथि वक्ता का नाम	सत्र लेने का दिनांक	लिए गए सत्रों की संख्या एवं विवरण	सम्पर्क सूत्र
1.	श्री अजीत नायर	19/10/2016	03 लेखांकन अध्यापन में तकनीकि का प्रयोग कम्पनी अधिनियम 2013	9820103403

लेखांकन में परियोजना कार्य : श्री विश्वनाथ जायसवाल , के.वि.भिलाई

C B S E Guidelines for Project work in Accounting

The Board has introduced Project Work in Accounting for Class-XII in the Optional Part B : 'Financial Statement Analysis'. It is expected that the Project Work will help the students in developing the skills to comprehend, analyse and interpret accounting data of the business firms and make it meaningful for taking business decisions.

Project Work

Duration: 1 Hour 30 Minutes Marks: 20

Unit-1 Project file 4 Marks – As per requirement (given below)

Unit-2 Written Test 12 Marks – One hour

Unit-3 Viva Voce 4 Marks – As per requirement (given below)

Objectives

- To enable a student to complete the accounting process in real life business situations and apply the tools of analysis as per the syllabus for a comprehensive project.
- To develop the competence of reading accounting data from quarterly or half yearly or annual reports of business firms and interpreting the information on the basis of given guidelines to present the desirable information in required format in the Project File for Specific Projects.

Guidelines for Teachers

During the academic session the students will work on at least three types of projects out of which one will be of Comprehensive nature. The comprehensive project will involve the students from the initial stage of accounting to the preparation and analysis of financial statements. The data provided or the Project Statement will be as close to the real life situations as possible. The project statement should cover all important aspects like investments, financing, operating, adjustments to final accounts, etc. in a condensed form. The situations given in these problems will require a student to derive meaningful conclusion for taking decisions for the purposes of investment, expansion, financing, etc.

Two projects will be of specific nature using atleast one tool of analysis in each. The data for these will be drawn mainly from quarterly or half yearly or annual reports of corporate sector.

Students will analyze the information given in the financial statements as follows :

- a) Performance of Segments keeping in mind their three parameters Revenue, Net Profit and Capital Employed of companies on quarterly or half yearly or annual basis. This is widely published and reported by the companies. It can be picked up either from the newspapers or from the websites of the companies.
- b) Comparison of Revenue, Net Profit and Earning Per Share (EPS) on quarterly or half yearly or annual basis with the help of comparative or common size statements.

The Projects given in these guidelines are on sample areas of business activities like Segment Reporting, etc. The teachers and students are free to explore more such areas of business activities for specific projects.

There are four tools of analysis given in the syllabus for the analysis of Financial Statements, namely (i) Comparative Statement, (ii) Common Size Statements, (iii) Ratios and (iv) Cash Flow Statement. Any one or more of these tools are to be used to derive conclusions. No project is to be prepared on the tools, but these tools are to be used to achieve the object of the project. For instance, there will not be any project on the 'Ratios' as such, but ratios will be used in the development of the project to reach a conclusion.

Scope

For the purpose of Project Work, the following ratios will be included :

Liquidity Ratios : Current Ratio, Liquidity Ratio.

Solvency Ratios : Debt to Equity; Total Assets to Debt, Proprietary Ratio.

Activity Ratios : Inventory Turnover, Debtors Turnover, Payables Turnover, Working Capital Turnover, Fixed Assets Turnover, Current Assets Turnover.

Profitability Ratio : Gross Profit Ratio, Operating Ratio, Net Profit Ratio, Return on Investment, Earning Per Share - Price Earnings Ratio.

A few projects have been given in detail at the end of the guidelines for practice. The student is expected to analyze the facts, and present the information in a meaningful manner for interpretation. Teachers are expected to discuss these problems thoroughly with the students and encourage them to come out with solutions. They are also expected to collect the quarterly or half yearly or annual Segment reports and Revenue and Net Profit reports of companies from newspapers or from the websites of the companies and formulate their own problems for Project Work.

UNIT-1: PROJECT FILE

Students will prepare a Project File to record their work related to the problems attempted by them in the following format :

1. First page of the file should describe title of work, identity of student, school, and The teacher concerned.
2. Index to indicate columns for title of work, page no., date, teacher's remarks and signature.
3. The format for Project Work will be :
 - Statement of the problem/Name of the Project
 - Objectives
 - Period of Study
 - Source Material
 - Tools of Analysis used
 - Processing and Tabulation of data
 - Diagrammatic/graphic presentation- pie-diagrammes, bar diagrammes and graphs.
 - Derivations, Interpretation and Conclusion.
 - Assumptions (if any)

Project File should be neatly handwritten and presentable with page numbers. Each step of the solution needs to be highlighted. Conclusions drawn should be placed in boxes at the end.

Evaluation

Guidelines for the Examiner

While evaluating the Project File, marks are to be awarded out of four, based on :

- Content
- Coverage
- Presentation
- Interpretation and Conclusion.
- Originality and Quality of work.

UNIT-2: WRITTEN TEST

Objectives

- To give them exposure to analyse the financial statements of business firms and help them derive meaningful information and conclusions therefrom.
- To know how effectively the students can derive conclusions and express them.

Guidelines for Teachers

Teachers will discuss with students the sample questions for this test and develop question papers for the purpose in their house examinations. Some sample questions are given in this booklet.

Guidelines for Examiners

Students will be given 2 application-oriented problems of 6 marks each covering the tools for analysis of financial statements. The question paper will be set in consultation with the school teacher. No question similar to the question given in the 3 hour question paper of the Board, should be asked here. Only such questions, relating to financial statements of companies should be asked which encourage thinking on practical lines. A question bank is given in this booklet for reference. The external examiner will discuss with the internal examiner all the projects completed during the year and set the questions accordingly. On the day of the examination both should come prepared with atleast 10 questions each. Both the internal and external examiners must agree on the nature and scope of questions asked. It must be ensured that multiple sets of papers are prepared. Marks will be awarded on the steps taken, data identified and solution arrived at.

UNIT-3: VIVA-VOCE'

Objectives

- To assess whether the student has understood the topic covered and is able to express.
- To assess whether the Project File presented by the student is genuine and prepared by him only.

Guidelines for Teachers

- During the course of the academic year, the teacher must give thorough practice to the students on *Viva Voce'* examination on each aspect of the Project report and file.
- During all internal examinations '*Viva Voce'* examination should form an integral part of the practical examination.
- Wherever possible, the teacher may invite a colleague/expert from another school for asking questions. This will rehearse the students for the final examination.

Guidelines for Examiners

- The work done by the students in Project file will form the basis of asking questions. The external examiner may ask 2-3 questions to test the authenticity of the work done in the files. Marks will be awarded out of 4 in consultation with the school teacher.

Viva Questions

- Should relate only to the Project.
- a) To check the authenticity of the work and
- b) To check that the student understands the idea behind the Project.

SPECIFIC PROJECTS

Segment Reporting(Inclusion)

Segments are

- (i) The products of a company like Alto, Dezire and Gypsy of Maruti.
- (ii) The area of operation of a company like Consumer Care Business, Food Business and Personal Care Business of Dabur and Passenger transport, Goods transport of a Transport Company.
- (iii) The Geographical areas served by a service company like Northern Railway, Eastern Railway and Western Railway, etc. of Indian Railways.

It is mandatory for companies to report the progress of each segment as per AS-17 issued by the Council of The Institute of Chartered Accountants of India since April 1, 2001. It ensures full disclosure about the revenue from each segment, the profit from each segment and the amount of capital allocated to each segment. These reports are on quarterly, half yearly and annual basis. Thus, every segment gets full attention of the management and the shareholders also come to know the financial position of each segment. It is, required for true and fair disclosure as well.

बोर्ड परीक्षाओं में विद्यार्थियों द्वारा की जाने वाली त्रुटियां एवं उनका समाधान :

श्री एस. के. सिंघल , जीट मुम्बई

Common errors mostly committed by the students in Accountancy & Business Studies :

- Not reading the question properly** : This is the most common error committed by the students , they start solving the question without reading the requirements or do not solve the question at all .
Teacher should give detailed information regarding the steps in the question and marks provided for such steps , this could be more beneficial for low achievers as they failed to solve full question specially long answer type questions.
- Time Management** : Average and slow learners specially failed to solve all the questions due to poor time management and leave 20 to 40% questions un attempted.
This can be minimized through slip test(s) topic wise and practice of at least 3 to 4 papers covering full syllabus.
- Irrelevant answers** : This error is committed by most of the low achievers as they are not aware with the full syllabus and prepared only for few topics.
Teacher should guide them to complete at least the basics of all the topics in syllabus. In business studies students should be advised to write at least something related to the topic asked in the question.
- Cutting and over writing** : This error is mainly committed in accountancy by almost all kind of students. Most of the students are in hurry to complete the question paper in time which result in such kind of error.
Teacher should motivate them to answer the question calmly and to avoid cutting and over writing . Students should be instructed to write the amount again but not to over write specially in case of accountancy.
- Calculation mistakes** : Being human this is the most common error but sometime low achievers are not able to make correct addition, multiplication and specially proportions (Like sacrifice and gaining ratio in case of accountancy) and it has been observed that student is clear with the concept but due to calculation mistakes he failed to secure full marks.
Teacher should give thorough practice of ratio and proportions separately and then connect it with the topic. He/She can ask for co-operation from maths teachers also for this .Best way is to make such calculations orally .

6. **Use of Pen instead of pencil for drawing different formats /diagrams** : It has been observed during half yearly examination /session ending examination/board examination that wherever charts /diagrams/graphs are to be drawn students are drawing them with pen instead of pencil which throws a negative impact of the student on the examiner.

Teacher should encourage the student to draw such diagrams only from pencil and while preparing graphs put more emphasis to put correct axis and to write scale used in the graph.

7. **Starting with the most difficult or confusing question** : This type of error can be committed by any student which finally results in unattempted questions. If a student starts with most difficult or confusing question in examination he spends almost time on such questions and brings his moral down which results in wrong answering of even those questions which he knows.

Teachers role is very important to eliminate this error , students should be advised to start the paper with the questions which they are sure irrespective of their marks. Attempting such questions will increase the thinking power and students will be able to solve even confusing questions.

8. **Attempting the parts of questions separately** : Students commit this error in hurry. Question paper of Accountancy consists Part-A and Part-B and it is clearly mentioned that questions in these parts should be solved together which most of the students failed to do so .

This can be minimized very easily by adopting boards instructions in home examinations in class XI itself. If a student has adopted such practice in home exams he will follow the same in board exams also.

Class XII : Accountancy

S.N.	Unit	Topic	Common Errors
1	Partnership accounts	Fundamentals of partnership & distribution of profits , calculation of goodwill, change in profit sharing ratio among existing partners	1. Students practice mostly for preparation of accounts & ignore passing journal entries for the distribution of profits. 2. Students failed to put correct formula for calculation of goodwill and get confused in treatment of goodwill when it is partially brought for cash. 3. Some students failed to differentiate between a capital account and a current account.
		Admission of a partner	1. Most of the students failed to calculate sacrificing and gaining ratio and treatment of goodwill in case when a partner gains instead of sacrifice.

			<p>2. Students commit errors in case of capital adjustment especially when it is to be carried out by opening current accounts.</p>
		Retirement /death of partner	<p>1. As most of the adjustments are same as in case of admission, student's commits more or less same errors in retirement also.</p> <p>2. Now balance sheet after death of partner may be asked in board exams, but students stress only on preparation of deceased partners' capital account. Moreover they ignore preparing working notes which are considered as part of answer.</p> <p>3. Students also commit error in calculating deceased partners share in profits of the firm till death.</p>
		Dissolution of partnership firm	<p>There are maximum possibilities for a question from this topic in board exams either for a missing value question or from journal entries for 6 marks and full dissolution for 8 marks. Students specially commit errors when question is being asked for journal entries.</p>
2	Company Accounts	Issue and forfeiture of shares	<p>1. Most of the students failed to present share capital in the balance sheet of the company, it has been observed that they are aware only with authorized capital; they do not prepare notes to accounts also.</p> <p>2. Some students failed to calculate no. of shares issued to the vendors in case of issue of shares for a consideration other than cash.</p> <p>3. Special attention should be drawn on calls in arrear with pro-rata allotment as most of the students fails to calculate calls in arrear under this stage.</p> <p>4. Students should be taught forfeiture of shares with calls in arrear approach as it will be easier for them if they are aware with calls in arrears.</p>

			<p>5. For-feiture and re-issue of the share are the key point for error even by the bright ones also. There should more and more practice for forfeiture of shares first and then re-issue as some times question is asked only for forfeiture of shares.</p> <p>6. Calculation of capital reserve is also an error point especially where all the forfeited shares are not re-issued.</p>
		Issue and redemption of debentures	<p>1. Students failed to pass journal entries specially issue of debentures from the point of view of redemption and issue of debentures as collateral securities. Practice should be made for issue and redemption together.</p> <p>2. Conversion of debentures is now included in syllabus but students are ignoring this topic which is more or less is a combination of issue of debentures and issued of shares for a consideration other than cash. Basic error committed by the students in this category is calculation of number of shares to be issued.</p> <p>3. There are more topics in debentures so student put less stress and devote more time on shares only.</p> <p>4. Open market operations topic should be taken with utmost care as most of the time a question is being asked in board exams from this topic.</p>
3	Analysis of financial statements	Common sized and comparative statements and format of balance sheet as per Companies Act 2013	<p>1. Students are not cleared with the formats of common sized and comparative statements; they only put the information but do not calculate change and % change.</p> <p>2. Most of the time a question is placed from disclosure of different items in the balance sheet of the company and most of the students fails to do so due to lack of practice in preparing balance sheet of a company.</p>
		Ratio Analysis	<p>1. Students failed to put right formula for the particular ratio & sometimes they only right formula but didn't put values in it.</p> <p>2. Students put their guess or write only change in ratio without giving any reason for a question where increase or decrease in ratio is being asked due to certain transactions.</p> <p>3. Though there is large number of ratios in the chapter but students can be guided for</p>

			certain important ratios which have been frequently asked in board exams.
		Cash flow statement	<ol style="list-style-type: none"> 1. Some of the students failed to understand the format of a cash flow statement under indirect method. 2. It has been observed that hardly a few students prepare a full cash flow statement. 3. Though the marks are provided for each kind of activities some students are limited either to operating activity or financing & investing activities. 4. Students practice less for preparation of a full cash flow statement rather they concentrate only on operating activities. 5. Some students start their exam with cash flow statement and consume almost 40 to 45 minutes for a question which results in attempted questions.

Steps to minimize the errors

1. Read the questions very carefully: Underline the main and key points in the allotted reading time. Generally, the students answer what they think right and not in the manner what exactly the examiner asks for.
2. During the days of examination, it is advised to go through solved questions as the solved questions are comprehensive and cover all relevant facts.
3. Do not forget to go through the previous years questions' with solutions (scanner). This will instill a lot of confidence and acquaint you the pattern of questions, typology and methodology how and what type of questions are set by examiner.
4. Questions in the Cash Flow Statement and Ratio Analysis will be given in the new format of the Balance Sheet but the answer has to be attempted as usual. Now there is change in attempting the solutions relating Ratios and Accounting Standard III (Revised).
5. Changes in the Schedule III aa per Companies Act 2013 have to be understood very carefully: One question based on Share Capital how to depict the parts of share capital in the Balance Sheet with Notes, items under the different heads as per new format of the Balance Sheet, Comparative Income Statement, Common Size Income Statement, Comparative Balance Sheet and Common Size Balance Sheet have to be learnt in the new formats. See Guidance Notes issued by CBSE.
6. Do not practice so much complex and lengthy questions at the time of examination as it may waste a lot of time.

7. This subject is entirely based on the concept clarity. Do not try to cram anything except general theory, rather try to understand the logic behind the conceptual, legal and technical concepts.
8. Go through question based on High Order Thinking Skills.
9. **Time Management:** Just double the time according the weightage of an individual question. For example, a question carrying 8 marks should be attempted within 16 minutes. This way you will be able to finish your paper in about 160 minutes and be left with 20 minutes for revision.
10. Attempt all those questions first which you find easy to do.
11. Attempt all parts of a questions altogether. If you don't know how to attempt a part of a question, leave space and attempt later.
12. Draw the lines with pencil to prepare Accounts and Journal Book.
13. Follow all Accounting Practices and Formalities like writing Dr, Cr, date, particulars and amount etc.
14. Write rupee with symbol “₹”
15. Record all entries in the respective accounts simultaneously i.e. Revaluation Account, Capital Accounts and Balance Sheet. Avoid preparing them individually as one or more items may be missed which may create difference in the balance sheet.
16. Must remember Assets side of the Balance Sheet is Dr side and the Liabilities side is Cr side and never write Dr and Cr in the Balance Sheet and also never write ‘To’ and ‘By’ in the balance sheet.
17. Balance Sheet is a Statement and not an account. It is just opposite to any Account.
18. If your Balance Sheet does not tally, just find the difference and match this amount in the question and see whether you have given the second effect of such amount or not. Still if such amount is not found then double it or halve it to find such related figure creating difference.
19. Double Effect: It you take any figure from the balance sheet then you need to show single effect at the required place because second effect is itself in the balance sheet. Any adjustment, balancing figure or figure obtained by the way of % age has to be shown at two places i.e. one on the Dr. side of one account and other on the Cr side of other. If still, your Balance Sheet doesn't tally then proceed to the next question and try to correct it at the end.

20. Step marking is followed in Accountancy and marks are awarded accordingly. It would be of no use if you match the Balance Sheet with wrong amounts.
21. 'To' and 'By': There is no need to write 'To' and 'By' in the 'Accounts' (not mandatory) as modern Accountants don't prefer to write these words.
22. Leave one inch margin on both sides of your answer script so as to facilitate the teacher to award the marks.
23. All rough work should be done on a separate sheet. It is not required to be shown with the main solution or the margin on the right side of the answer sheet.
24. Do not avoid working notes wherever these are required in the question. Working notes are generally required and carry the marks like in case of pro-rata calculations, adjustment of capital, calculation of no of shares or debentures etc.
25. Your presentation matters a lot for the teacher to award the marks. The same should be well neat, clean and tidy. Avoid cuttings and mistakes.
26. Leave two lines after the end of each answer.
27. Your handwriting must be legible to let the teacher award the marks easily as the teacher finds it difficult to award marks in such situations.
28. Do write 'as at Dec 31 / March 31,(Year)' in the Balance Sheet instead of 'as on'
29. Highlight the answer or write them in the boxes to let the teacher see your answer easily and quickly.
30. Write the formula wherever required as it may also carry mark(s).
31. Pay attention towards common mistakes which generally the students commit.

Schedule III for CBSE

Application of the Companies Act, 2013 for the CBSE Curriculum
Departures from familiar formats

<p>Schedule VI (Old)</p> <ul style="list-style-type: none"> ◆ Long/ Short Term ◆ Loss and Def. Expense as an Asset ◆ Gross Profit, Net Profit etc 	<p>Schedule III</p> <ul style="list-style-type: none"> ◆ Current/ Non Current ◆ Only Deferred Expenses are assets ◆ Total Revenue, Total Expenses
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		(Current reporting period) (in Rs.) _____ (DD/MM/YYYY)	(Previous reporting period) (in Rs.) _____ (DD/MM/YYYY)
I. (1)	EQUITY AND LIABILITIES		
	Shareholders' funds		
	(a) Share capital		
	(b) Reserves and surplus		
	(c) Money received against share warrants		
(2)	Share application money pending allotment		
(3)	Non-current liabilities		
	(a) Long-term borrowings		
	(b) Deferred tax liabilities (net)		
	(c) Other long term liabilities		
	(d) Long term provisions		
(4)	Current liabilities		
	(a) Short-term borrowings		
	(b) Trade payables		
	(c) Other current liabilities		
	(d) Short-term provisions		
	TOTAL		

II.	ASSETS		
(1)	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets		
	(ii) Intangible assets		
	(iii) Capital work-in progress		
	(iv) Intangible assets under development		
	(b) Non-current Investments		
	(c) Deferred tax assets (net)		
	(d) Long-term loans and advances		
	(e) Other non-current assets		
(2)	Current assets		
	(a) Current investments		
	(b) Inventories		
	(c) Trade receivables		
	(d) Cash and cash equivalents		
	(e) Short-term loans and advances		
	(f) Other current assets		
	TOTAL		

Name of the Company

Profit and Loss Statement for the Year ended.....

Particulars	Note No	Current Reporting Period	Previous Reporting Period
I. Revenue From Operations			
II. Other Income			
III. Total Revenue (I + II)			
IV. Total Expenses			
a. Cost of Materials consumed			
b. Purchases of Stock in Trade			
c. Changes in Inventories of WIP, Finished Goods and Stock in Trade			
d. Employee Benefit Expenses			
e. Depreciation and Amortization Expenses			
f. Finance Costs			
g. Other Expenses			
Total Expenses			
V. Profit Before Tax (III - IV)			
VI. Tax			
VII. Profit After Tax (V- VI)			

Important Learning Outcomes

- ◆ Gross, Operating and Net Profit
- ◆ Difference between RM, WIP and FG inventories
- ◆ Implications in Ratio Analysis

Important CBSE Clarifications

Bank Overdraft/ CC To be taken as Financing, NOT clubbed under Cash and Cash Equivalents	Bank Overdraft/ CC To be taken as Financing, NOT clubbed under Cash and Cash Equivalents	Treatment of Misc. Exp Current/ Other Current Assets (Preliminary Expenditure is no longer deferred)
Balance Sheet as at... “As on” is incorrect	Deferred Tax Liabilities and Other Long Term Liabilities Only presentation can be evaluated, not the accounting treatment	Exclusions in Income Statement Exceptional Items, Extraordinary items and Discontinued Operations

More Exclusions (Accounting Treatment)

- ◆ Money received against share warrants
- ◆ Share Application Money pending allotment
- ◆ Copyrights and Patents
- ◆ Capital Work-in-Progress
- ◆ Intangible assets under development
- ◆ Deferred Tax Assets (Net)
- ◆ Bank Deposits with more than 12 months maturity
- ◆ Treatment of Unamortised Expenses
- ◆ Contingent Liabilities and Commitments

AS 17: Segmental Analysis (Limited to Project Work)

CLASS XII GUIDELINES FOR TEACHERS

Students are supposed to select two units out of four and are required to make one project from each selected unit. (Consist of two projects of 20 marks)

1. Help students to select any TWO Topics for the entire year.
2. The topic should be assigned after discussion with the students in the class and should then be discussed at every stage of the submission of the project.

The teacher should play the role of a facilitator and should closely supervise the process of project completion. The teachers must ensure that the project work assigned to the students whether individually or in group are discussed at different stages right from assignment to drafts review and finalization. Students should be facilitated in terms of providing relevant materials or suggesting websites, or obtaining required permissions from business houses, malls etc for their project. The 30 periods assigned to the Project Work should be suitably spaced throughout the academic session which is to be divided between the two projects as per the need. The teachers MUST ensure that the students actually go through the rigors and enjoy the process of doing the project rather than depending on any readymade material available outside.

3. The students must make a presentation of the project before the class.
4. The teachers must ensure that the student's self-esteem and creativity is enhanced and both the teacher and the student enjoy this process.
5. The teachers should feel pride in the fact that they have explored the different dimensions of the project in an innovative way and their students have put in genuine work.
6. The teachers must also ensure that atleast one project should be finished before summer holidays.

I. Project One: Elements of Business Environment

The teachers should help the students in selecting any one element of the following:

1. Changes witnessed over the last few years on mode of packaging and its economic impact. The teacher may guide the students to identify the following changes:
 - a) The changes in transportation of fruits and vegetables such as cardboard crates being used in place of wooden crates, etc. Reasons for above changes.
 - b) Milk being supplied in glass bottles, later in plastic bags and now in tetrapack and through vending machines.
 - c) Plastic furniture [doors and stools] gaining preference over wooden furniture.
 - d) The origin of cardboard and the various stages of changes and growth.
 - e) Brown paper bags packing to recycled paper bags to plastic bags and cloth bags.
 - f) Re use of packaging [bottles, jars and tins] to attract customers for their products.
 - g) The concept of pyramid packaging for milk.
 - h) Cost being borne by the consumer/manufacturer.
 - i) Packaging used as means of advertisements.

2. The reasons behind changes in the following:

Coca - Cola and Fanta in the seventies to Thums up and Campa Cola in the eighties to Pepsi and Coke in nineties.

The teacher may guide the students to the times when India sold Coca Cola and Fanta which were being manufactured in India by the foreign companies.

The students may be asked to enquire about

- a) Reasons of stopping the manufacturing of the above mentioned drinks in India THEN.
- b) The introduction of Thums up and Campa cola range.
- c) Re entry of Coke and introduction of Pepsi in the Indian market.
- d) Factors responsible for the change.
- e) Other linkages with the above.
- f) Leading brands and the company having the highest market share.
- g) Different local brands venturing in the Indian market.
- h) The rating of the above brands in the market.
- i) The survival and reasons of failure in competition with the international brands.
- j) Other observations made by the students

The teacher may develop the following on the above lines

3. Changing role of women in the past 25 years relating to joint families, nuclear families, women as a bread earner of the family, changes in the requirement trend of mixers, washing machines, micro wave and standard of living.
4. The changes in the pattern of import and export of different Products.
5. The trend in the changing interest rates and their effect on savings.
6. A study on child labour laws, its implementation and consequences.
7. The state of 'anti plastic campaign,' the law, its effects and implementation.
8. The laws of mining /setting up of industries, rules and regulations, licences required for running that business.
9. Social factors affecting acceptance and rejection of an identified product. (Dish washer, Atta maker, etc)
10. What has the effect of change in environment on the types of goods and services? The students can take examples like:
 - a) Washing machines, micro waves, mixers and grinder.
 - b) Need for crèche, day care centre for young and old.
 - c) Ready to eat food, eating food outside, and tiffin centres.
11. Change in the man-machine ratio with technological advances resulting in change of cost structure.
12. Effect of changes in technological environment on the behaviour of employee.

II. Project Two: Principles of Management

The students are required to visit any one of the following:

1. A departmental store.
2. An Industrial unit.
3. A fast food outlet.
4. Any other organisation approved by the teacher.

They are required to observe the application of the general Principles of management advocated by Fayol.

Fayol's principles

1. Division of work.
 2. Unity of command.
 3. Unity of direction.
 4. Scalar chain.
 5. Espirit de corps.
 6. Fair remuneration to all.
 7. Order.
 8. Equity.
 9. Discipline .
 10. Subordination of individual interest to general interest.
 11. Initiative.
12. Centralisation and decentralisation.
 13. Stability of tenure.

OR

They may enquire into the application of scientific management techniques by F.W. Taylor in the unit visited.

Scientific techniques of management.

1. Functional foremanship.
2. Standardisation and simplification of work.
3. Method study.
4. Motion Study.
5. Time Study.
6. Fatigue Study
7. Differential piece rate plan.

Tips to teacher

- (i) The teacher may organize this visit.
- (ii) The teacher should facilitate the students to identify any unit of their choice and guide them to identify the principles that are being followed.
- (iii) Similarly they should guide the students to identify the techniques of scientific management implemented in the organisation.
- (iv) It may be done as a group activity.
- (v) The observations could be on the basis of
 - The different stages of division of work resulting to specialisation.
 - Following instructions and accountability of subordinates to higher authorities.
 - Visibility of order and equity in the unit.
 - Balance of authority and responsibility.
 - Communication levels and pattern in the organisation.
 - Methods and techniques followed by the organisation for unity of direction and coordination amongst all.
 - Methods of wage payments followed. The arrangements of fatigue study.
 - Derivation of time study.
 - Derivation and advantages of method study.
 - Organisational chart of functional foremanship.
 - Any other identified in the organisation
- vi. It is advised that students should be motivated to pick up different areas of visit. As presentations of different areas in the class would help in better understanding to the other students.
- vii. The students may be encouraged to develop worksheets. Teachers should help students to prepare observation tools to be used for undertaking the project.

Examples; worksheets, questionnaire, interviews and organisational chart etc.

III. Project Three: Stock Exchange

The purpose of this project is to teach school students the values of investing and utilising the stock market. This project also teaches important lessons about the economy, mathematics and financial responsibility.

The basis of this project is to learn about the stock market while investing a specified amount of fake money in certain stocks. Students then study the results and buy and sell as they see fit.

This project will also guide the students and provide them with the supplies necessary to successfully monitor stock market trends and will teach students how to calculate profit and loss on stock.

The project work will enable the students to:

- understand topics like sources of business finance and capital market
- understand the concepts used in stock exchange
- inculcate the habit of watching business channels, reading business journals/newspapers and seeking information from their elders.

The students are expected to:

- a) Develop a brief report on History of Stock Exchanges in India. (your country)
- b) Prepare a list of at least 25 companies listed on a Stock Exchange.
- c) To make an imaginary portfolio totalling a sum of Rs. 50,000 equally in any of the 5 companies of their choice listed above over a period of twenty working days.

The students may be required to report the prices of the stocks on daily basis and present it diagrammatically on the graph paper.

- They will understand the weekly holidays and the holidays under the Negotiable Instruments Act. They will also come across with terms like closing prices, opening prices, etc.
- During this period of recording students are supposed to distinctively record the daily and starting and closing prices of the week other days under the negotiable instrument act so that they acquire knowledge about closing and opening prices.
- The students may conclude by identifying the causes in the fluctuations of prices. Normally it would be related to the front page news of the a business journal, for example,
 - Change of seasons.
 - Festivals.
 - Spread of epidemic.
 - Strikes and accidents
 - Natural and human disasters.
 - Political environment.
 - Lack of faith in the government policies.
 - Impact of changes in government policies for specific industry.
 - International events.
 - Contract and treaties at the international scene.
 - Relations with the neighbouring countries.
 - Crisis in developed countries, etc.

The students are expected to find the value of their investments and accordingly rearrange their portfolio. The project work should cover the following aspects;

1. Graphical presentation of the share prices of different companies on different dates.
2. Change in market value of shares due to change of seasons, festivals, natural and human disasters.
3. Change in market value of shares due to change in political environment/ policies of various countries/crisis in developed countries or any other reasons
4. Identify the top ten companies out of the 25 selected on the basis of their market value of shares.

It does not matter if they have made profits or losses.

IV. Project Four: Marketing

1.	Toothpaste	2.	Noodles
3.	Shampoo	4.	Bathing soap
5.	Washing detergent	6.	Washing powder
7.	Lipstick	8.	Moisturiser
9.	Shoe polish	10.	Pen
11.	Shoes	12.	Hair dye
13.	Mobile	14.	Chocolate
15.	Sauces/ketchup	16.	Ready soups
17.	Body spray	18.	Fairness cream
19.	Hair oil	20.	Roasted Snacks
21.	Jeans	22.	Pickles
23.	Squashes	24.	Jams
25.	Salt	26.	Bread
27.	Butter	28.	Shaving cream
29.	Razor	30.	Cheese spreads
31.	e -Wash	32.	Tiffin wallah
33.	Air Conditioners	34.	Infant dress
35.	Sunglasses	36.	Fans
37.	Fruit candy	37.	Washing powder
39.	Bathroom cleaner	40.	Wipes
41.	Shoe polish	42.	Blanket
43.	Baby Diapers	44.	Hair dye
45.	Adhesives	46.	Refrigerator
47.	Ladies footwear	48.	Ready soups
49.	RO system	50.	Fairness cream
51.	Mixers	52.	Roasted Snacks
53.	Learning Toys	54.	Pickles
55.	Squashes	56.	Jams

57.	Salt	58.	Bread
59.	Butter	60.	Shaving cream
61.	Razor	62.	Cheese spreads
63.	Microwave oven	64.	Music player
65.	Pencil	66.	Eraser
67.	Water bottle	68.	Wallet
69.	Furniture	70.	Crayons

71.	Newspaper	72.	Jewellery
73.	Nail polish	74.	Water storage tank
75.	Pen drive	76.	Ladies bag
77.	DTH	78.	Sarees
79.	Car	80.	Cycle
81.	Kurti	82.	Bike
83.	Cosmetology product	84.	Crockery
85.	Cutlery	86.	Camera
87.	Breakfast cereal	88.	Invertor
89.	Suitcase/airbag	90.	Washing machine
91.	Coffee	92.	Tea

Any more as suggested by the teacher.

The teacher must ensure that the identified product should not be items whose consumption/use is discouraged by the society and government like alcohol products/pan masala and tobacco products, etc.

Identify one product/service from the above which the students may like to manufacture/provide [pre assumption].

Now the students are required to make a project on the identified product/service keeping in mind the following.

1. Why have they selected this product/service?
2. Find out '5' competitive brands that exist in the market.
3. What permission and licences would be required to make the product?
4. What are your competitors' Unique Selling Proposition. [U.S.P.]?
5. Does your product have any range? Give details.
6. What is the name of your product?
7. Enlist its features.
8. Draw the 'Label' of your product.
9. Draw a logo for your product.
10. Draft a tag line.
11. What is the selling price of your competitor's product?

(i) Selling price to consumer

(ii) Selling price to retailer

(iii) Selling price to wholesaler

What is the profit margin in percentage to the

- Manufacturer.
- Wholesaler.
- Retailer.

12. How will your product be packaged?
13. Which channel of distribution are you going to use? Give reasons for selection?
14. Decisions related to warehousing, state reasons.
15. What is going to be your selling price?
 - (i) To consumer
 - (ii) To retailer
 - (iii) To wholesaler
16. List 5 ways of promoting your product.
17. Any schemes for
 - (i) The wholesaler
 - (ii) The retailer
 - (iii) The consumer
18. What is going to be your 'U.S.P'?
19. What means of transport you will use and why?
20. Draft a social message for your label.
21. What cost effective techniques will you follow for your product.
22. What cost effective techniques will you follow for your promotion plan.

At this stage the students will realise the importance of the concept of marketing mix and the decision regarding the four P's of marketing.

- Product
- Place
- Price
- Promotion

On the basis of the work done by the students the project report should include the following:

1. Type of product /service identified and the (consumer/industries) process involve there in.
2. Brand name and the product.
3. Range of the product.
4. Identification mark or logo.
5. Tagline.
6. Labeling and packaging.
7. Price of the product and basis of price fixation.

8. Selected channels of distribution and reasons thereof.
9. Decisions related to transportation and warehousing. State reasons.
10. Promotional techniques used and starting reasons for deciding the particular technique.
11. Grading and standardization.

Presentation and Submission of Project Report

At the end of the stipulated term, each student will prepare and submit his/her project report. Following essentials are required to be fulfilled for its preparation and submission.

1. The total length of the project will be of 25 to 30 pages.
2. The project should be handwritten.
3. The project should be presented in a neat folder.
4. The project report should be developed in the following sequence-
 - Cover page should include the title of the Project, student information, school and year.
 - List of contents.
 - Acknowledgements and Preface (acknowledging the institution, the places visited and the persons who have helped).
 - Introduction.
 - Topic with suitable heading.
 - Planning and activities done during the project, if any.
 - Observations and findings of the visit.
 - Conclusions (summarized suggestions or findings, future scope of study).
 - Photographs (if any).
 - Appendix
 - Teacher's observation.
 - Signatures of the teachers.
 - At the completion of the evaluation of the project, it should be punched in the centre so that the report may not be reused but is available for reference only.
 - The projects will be returned after evaluation. The school may keep the best projects.

ASSESSMENT

Allocation of Marks = 10 (for each project)

The marks will be allocated under the following heads:

1.	Initiative, cooperativeness and participation	1 Mark
2.	Creativity in presentation	1 Mark
3.	Content, observation and research work	2 Mark
4.	Analysis of situations	2 Mark
5.	Viva	4 Mark
	Total	10 Marks

लेखांकन में परियोजना कार्य

Understanding Cash flow analysis (Tata Motors)



A company's statement of cash flows shows the amount of cash that come in and the amount that was paid out during a given period. The statement is broken down into several common categories that affect cash flow, including operating, investing and financing activities.

The operating cash flow section reveals the cash inflows and outflows from primary business activities. The investing activities section reveals the cash impact of buying and selling assets. The financing activities section reveals cash changes resulting from such activities as bond purchases and dividend distributions. Generally, a company wants a positive cash flow, so that it has enough money to pay bills.

Understanding Cash Flow Analysis

A cash flow statement is one of the most important financial statements for a project or business. The statement can be as simple as a one page analysis or may involve several schedules that feed information into a central statement.

A cash flow statement is a listing of the flows of cash into and out of the business or project. Think of it as your checking account at the bank. Deposits are the cash inflow and withdrawals (checks) are the cash outflows. The balance in your checking account is your net cash flow at a specific point in time.

A cash flow statement is not only concerned with the amount of the cash flows but also the timing of the flows

Some cash flow budgets are constructed so that you can monitor the accuracy of your projections. These budgets allow you may make monthly cash flow *projections* for the coming year and also enter *actual* inflows and outflows as you progress through the year. This will allow you to compare your projections to your actual cash flows and make adjustments to the projections for the remainder of the year.

Reasons for Creating a Cash Flow Statement

Think of cash as the ingredient that makes the business operate smoothly just as grease is the ingredient that makes a machine function smoothly. Without adequate cash a business cannot function because many of the transactions require cash to complete them.

- By creating a cash flow statement you can project your sources and applications of funds for the upcoming time periods.
- You will identify any cash deficit periods in advance so you can take corrective actions now to alleviate the deficit. This may involve shifting the timing of certain transactions.
- It may also determine when money will be borrowed. If borrowing is involved, it will also determine the amount of cash that needs to be borrowed.
- Periods of excess cash can also be identified.

- This information can be used to direct excess cash into interest bearing assets where additional revenue can be generated or to scheduled loan payments.

Cash Flow is not Profitability

People often mistakenly believe that a cash flow statement will show the profitability of a business or project. Although closely related, cash flow and profitability are different. A cash flow statement lists cash inflows and cash outflows while the income statement lists income and expenses. A cash flow statement shows *liquidity* while an income statement shows *profitability*.

TATA MOTORS Brief Background

The largest passenger automobile and commercial vehicle manufacturing company of India Tata Motors Limited, was formerly called TELCO (TATA Engineering and Locomotive Company), has its headquarters in Bombay, now Mumbai, India. Established in 1945 listed on the New York Stock Exchange in 2004 has created Rs. 320 billion wealth and was one of the top 10 wealth creators in India, with manufacturing facilities in the towns of Jamshedpur, Lucknow, and Pune. This company was founded by Jamshet ji Tata and is run by Ratan Tata under the flagship company known as Tata and sons group. He commands 22000 employees working in three plants as well as other regional and zonal offices across the length and breadth of India. Tata motor's passenger cars still need to reach acceptable international requirements.

Tata Motors

Cash Flow	----- in Rs. Cr. -----				
	Mar '16	Mar '15	Mar '14	Mar '13	Mar '12
	12 mths	12 mths	12 mths	12 mths	12 mths
Net Profit Before Tax	234.23	-4738.95	334.52	301.81	1242.23
Net Cash From Operating Activities	2346.18	-2562.67	2463.46	2258.44	3653.59
Net Cash (used in)/from Investing Activities	-2925.96	601.74	2552.91	991.50	144.72
Net Cash (used in)/from Financing Activities	-71.14	2631.53	-5033.81	-4045.69	-4235.59
Net (decrease)/increase In Cash and Cash Equivalents	-650.21	663.27	-6.89	-714.07	-432.50
Opening Cash & Cash Equivalents	861.95	198.68	205.57	919.64	1352.14
Closing Cash & Cash Equivalents	211.74	861.95	198.68	205.57	919.64

Balance Sheet of Tata Motors

----- in Rs. Cr. -----

	Mar 16	Mar 15	Mar 15	Mar 14	Mar 13
	12 mths	12 mths	12 mths	12 mths	12 mths
EQUITIES AND LIABILITIES					
SHAREHOLDER'S FUNDS					
Equity Share Capital	679.18	643.78	643.78	643.78	638.07
Total Share Capital	679.18	643.78	643.78	643.78	638.07
Revaluation Reserves	22.87	22.87	22.87	22.87	23.31
Reserves and Surplus	21,666.03	14,195.94	14,195.94	18,510.00	18,473.46
Total Reserves and Surplus	21,688.90	14,218.81	14,218.81	18,532.87	18,496.77
Total Shareholders Funds	22,368.08	14,862.59	14,862.59	19,176.65	19,134.84
NON-CURRENT LIABILITIES					
Long Term Borrowings	10,687.94	12,318.96	12,318.96	9,746.45	8,051.78
Deferred Tax Liabilities [Net]	0.00	0.00	0.00	43.11	1,963.91
Other Long Term Liabilities	210.12	286.80	286.80	1,155.48	1,238.44
Long Term Provisions	1,409.05	2,104.19	2,104.19	815.20	691.19
Total Non-Current Liabilities	12,307.11	14,709.95	14,709.95	11,760.24	11,945.32
CURRENT LIABILITIES					
Short Term Borrowings	3,351.74	7,762.01	7,762.01	4,769.08	6,216.91
Trade Payables	8,916.60	8,852.65	8,852.65	9,672.36	8,455.02
Other Current Liabilities	4,267.23	3,142.88	3,142.88	2,463.18	4,923.10
Short Term Provisions	1,215.49	613.09	613.09	1,892.91	1,509.58
Total Current Liabilities	17,751.06	20,370.63	20,370.63	18,797.53	21,104.61
Total Capital And Liabilities	52,426.25	49,943.17	49,943.17	49,734.42	52,184.77
ASSETS					
NON-CURRENT ASSETS					
Tangible Assets	12,252.78	12,260.50	12,260.50	12,133.50	12,287.71
Intangible Assets	3,511.19	3,522.73	3,522.73	3,107.07	3,168.03
Capital Work-In-Progress	1,469.71	1,349.95	1,349.95	1,716.85	1,507.84
Intangible Assets Under Development	5,011.18	4,690.84	4,690.84	4,638.22	3,244.96
Fixed Assets	22,244.86	21,824.02	21,824.02	21,595.64	20,208.54
Non-Current Investments	16,975.46	16,966.95	16,966.95	18,357.57	18,171.71
Long Term Loans And Advances	2,363.22	2,403.56	2,403.56	2,918.30	3,575.24
Other Non-Current Assets	136.80	175.67	175.67	123.85	94.32
Total Non-Current Assets	41,720.34	41,370.20	41,370.20	42,995.36	42,049.81
CURRENT ASSETS					
Current Investments	1,736.00	20.22	20.22	100.85	1,762.68
Inventories	4,902.20	4,802.08	4,802.08	3,862.53	4,455.03
Trade Receivables	1,568.46	1,114.48	1,114.48	1,216.70	1,818.04
Cash And Cash Equivalents	452.08	944.75	944.75	226.15	462.86
Short Term Loans And Advances	1,794.32	1,574.41	1,574.41	1,223.77	1,532.09
Other Current Assets	252.85	117.03	117.03	109.06	104.26
Total Current Assets	10,705.91	8,572.97	8,572.97	6,739.06	10,134.96
Total Assets	52,426.25	49,943.17	49,943.17	49,734.42	52,184.77

Profit & Loss account of Tata Motors	----- in Rs. Cr. -----				
	Mar 16	Mar 15	Mar 15	Mar 14	Mar 13
	12 mths	12 mths	12 mths	12 mths	12 mths
INCOME					
Revenue From Operations [Gross]	46,224.85	39,120.10	39,120.10	37,376.86	48,927.05
Less: Excise/Sevice Tax/Other Levies	4,276.85	3,229.60	3,229.60	3,469.89	4,554.01
Revenue From Operations [Net]	41,948.00	35,890.50	35,890.50	33,906.97	44,373.04
Other Operating Revenues	421.82	404.24	404.24	381.14	392.68
Total Operating Revenues	42,369.82	36,294.74	36,294.74	34,288.11	44,765.72
Other Income	2,132.92	1,881.41	1,881.41	3,833.03	2,088.20
Total Revenue	44,502.74	38,176.15	38,176.15	38,121.14	46,853.92
EXPENSES					
Cost Of Materials Consumed	24,313.08	22,155.23	22,155.23	20,492.87	27,244.28
Purchase Of Stock-In Trade	5,259.27	5,765.24	5,765.24	5,049.82	5,864.45
Operating And Direct Expenses	424.61	437.47	437.47	428.74	425.76
Changes In Inventories Of FG,WIP And Stock-In Trade	22.94	-878.82	-878.82	371.72	-143.60
Employee Benefit Expenses	3,026.75	3,091.46	3,091.46	2,877.69	2,837.00
Finance Costs	1,481.11	1,611.68	1,611.68	1,337.52	1,387.76
Depreciation And Amortisation Expenses	2,453.75	2,603.22	2,603.22	2,070.30	1,817.62
Other Expenses	8,041.81	8,080.39	8,080.39	6,987.53	7,783.32
Less: Amounts Transfer To Capital Accounts	1,034.18	1,118.75	1,118.75	1,009.11	953.80
Total Expenses	43,989.14	41,747.12	41,747.12	38,607.08	46,262.79
	Mar 16	Mar 15	Mar 15	Mar 14	Mar 13
	12 mths	12 mths	12 mths	12 mths	12 mths
Profit/Loss Before Exceptional, ExtraOrdinary Items And Tax	513.60	-3,570.97	-3,570.97	-485.94	591.13
Exceptional Items	-363.21	-403.75	-403.75	-539.86	-416.20
Profit/Loss Before Tax	150.39	-3,974.72	-3,974.72	-1,025.80	174.93
Tax Expenses-Continued Operations					
Current Tax	-88.52	37.34	37.34	-171.80	62.50
Less: MAT Credit Entitlement	0.00	-777.18	-777.18	-731.80	61.94

Deferred Tax	4.68	-50.29	-50.29	-1,920.32	-127.44
Total Tax Expenses	-83.84	764.23	764.23	-1,360.32	-126.88
Profit/Loss After Tax And Before ExtraOrdinary Items	234.23	-4,738.95	-4,738.95	334.52	301.81
Profit/Loss From Continuing Operations	234.23	-4,738.95	-4,738.95	334.52	301.81
Profit/Loss For The Period	234.23	-4,738.95	-4,738.95	334.52	301.81
	Mar 16	Mar 15	Mar 15	Mar 14	Mar 13
	12 mths	12 mths	12 mths	12 mths	12 mths

OTHER ADDITIONAL INFORMATION

EARNINGS PER SHARE

Basic EPS (Rs.)	0.68	-15.00	-14.72	1.03	0.93
Diluted EPS (Rs.)	0.68	-15.00	-14.72	1.03	0.93

VALUE OF IMPORTED AND INDIGENIOUS RAW MATERIALS

Imported Raw Materials	941.99	1,073.39	1,073.39	1,040.14	1,140.20
Indigenous Raw Materials	23,371.09	21,081.84	21,081.84	19,452.73	26,104.08

STORES, SPARES AND LOOSE TOOLS

DIVIDEND AND DIVIDEND PERCENTAGE

Equity Share Dividend	61.00	0.00	0.00	648.56	645.20
Tax On Dividend	12.00	0.00	0.00	93.40	79.03
Equity Dividend Rate (%)	25.00	0.00	0.00	100.00	100.00

IMPORTANT FINDINGS

- Change in inventories of finished goods, WIP and stock in trade on 31 March 15 was -878.82 crore whereas on 31 March 16 was 22.82 crore
- Payment of Long term borrowings and short term borrowings were approx. 2000 cr and 4300 cr respectively during 15-16
- Purchase of current investment in 15-16 1700 cr

CONCLUSIONS

- Tata Motors has cash of Rs. 211 crore on hand. A healthy amount of cash on hand is necessary for any company. Cash has an opportunity cost associated with it, and too much cash in bank may mean that the firm has no or limited growth plans. Hence it is important to track the Net Change in Cash and Cash Equivalents along with the **Tata Motors stock price**.
- **Cash Flow from operating activities:** Operating activities include the core business activities. This line item refers to the cash generated from the same and stood at a positive value of Rs 2346 crore.
- **Cash Flow from investment activities:** Tata Motors used 2926 crore cash due to investment activities. It includes the use of cash outside of normal day to day activities like buying fixed assets, plant and machinery etc.
- Inflow of cash in the form of bank loans and shareholders' equity, and outflow of cash because of dividend payments, share repurchase payments etc. come under financing activities. The cash used from these activities was 71 crore for Tata Motors.
- During 15-16 company's outflow on payment of short term and long term borrowings and purchase of current inv were 8000 cr alone
- The company's operating loss was huge during 14-15

लेखांकन में परियोजना कार्य
Segment analysis of Relaince Industries

SEGMENT REPORT OF RELIANCE INDUSTRIES LTD.



Reliance
Industries Limited

Media Release

Reliance
Industries Limited

AUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER YEAR ENDED 31st MARCH 2016
₹ In crore

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31 Mar'16	31 Dec'15	31 Mar'15	31 Mar'16	31 Mar'15
1.	Segment Revenue					
	- Petrochemicals	28,315	19,338	21,754	82,410	96,004
	- Refining	48,264	57,385	56,442	234,946	239,890
	- Oil and Gas	1,630	1,765	2,513	7,537	11,534
	- Organized Retail	5,781	5,042	4,788	21,512	17,640
	- Others	2,669	3,127	2,833	11,441	10,507
	Gross Turnover (Turnover and Inter Segment Transfers)	76,257	87,717	88,330	357,836	476,575
	Less: Inter Segment Transfers	14,598	14,376	17,467	61,345	87,881
	Turnover	64,995	73,341	70,863	296,491	388,694
	Less: Excise Duty/ Service Tax Recovered	4,317	5,000	3,393	18,547	13,859
	Net Turnover	60,252	68,291	67,470	278,544	374,835
2.	Segment Results					
	- Petrochemicals	2,713	2,638	2,003	10,221	8,291
	- Refining	6,384	6,491	4,902	23,558	15,827
	- Oil and Gas	14	90	489	373	3,181
	- Organized Retail	131	147	194	596	417
	- Others	320	285	322	1,067	958
	Total Segment Profit before Interest and Tax	9,572	9,652	7,820	35,770	28,674
	(i) Interest Expense	(813)	(921)	(877)	(3,688)	(3,516)
	(ii) Interest Income	802	667	1,035	3,025	4,513
	(iii) Other Unallocable Income (Net of Expenditure)	49	325	281	791	1,243
	Profit before Tax	8,610	8,724	8,599	35,909	31,114
	(i) Provision for Current Tax	(2,148)	(2,321)	(1,732)	(8,073)	(6,256)
	(ii) Provision for Deferred Tax	(28)	(62)	(348)	(191)	(1,170)
	Profit after Tax (including share of profit/loss of associates)	7,442	7,341	6,429	27,715	23,640
3.	Capital Employed (Segment Assets - Segment Liabilities)					
	- Petrochemicals	72,382	44,772	46,480	72,382	46,480
	- Refining	78,487	185,565	92,520	78,487	92,520
	- Oil and Gas	77,595	76,403	71,522	77,595	71,922
	- Organized Retail	6,410	6,259	6,201	6,410	6,201
	- Others	94,533	82,632	68,666	94,533	68,666
	- Unallocated	111,707	118,422	112,931	111,707	112,931
	Total Capital Employed	441,294	434,053	388,330	441,294	388,500

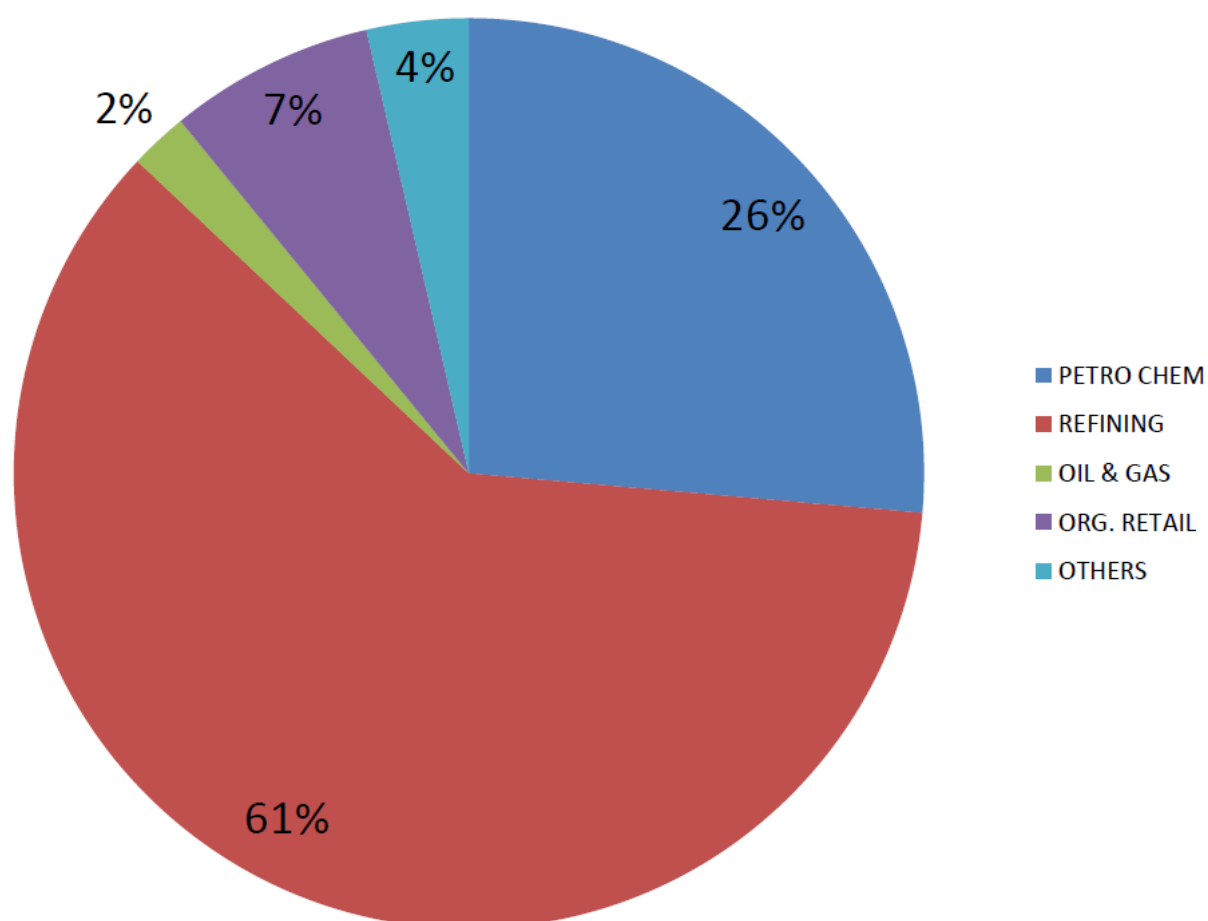
COMMON SIZE STATEMENT OF SEGMENT WISE REVENUE

Rs. in Crore

SEGMENT	PETROCHEM	REFINING	OIL & GAS	ORG. RETAIL	OTHERS	TOTAL
REVENUE	20,915	48,064	1,638	5,781	2,869	79,267
% OF TOTAL REVENUE	26	61	2	7	4	100
DEGREE FOR PIE DIAGRAM	93.6	219.6	71.2	7.2	14.4	360

COMMON SIZE STATEMENT OF SEGMENT WISE REVENUE

REVENUE



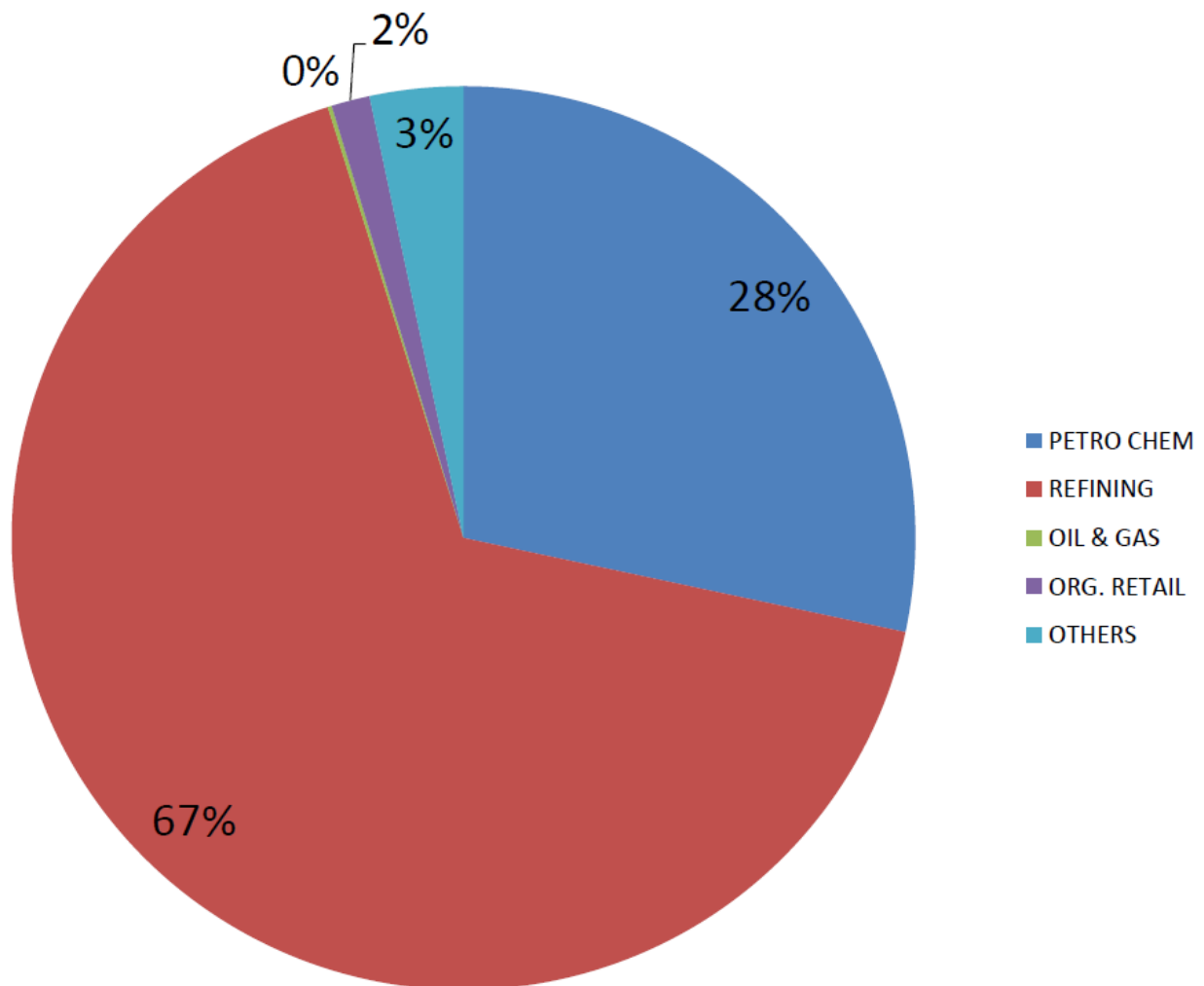
COMMON SIZE STATEMENT OF SEGMENT WISE PROFIT/RESULT

Rs. in
Crore

SEG MEN T	PET RO CHE M	REFI NIN G	OIL & GAS	ORG . RETA IL	OTH ERS	TOT AL
PROFI T	2,71 3	6,39 4	14	131	320	9572
% OF TOTA L PROFI T	28	67	0.02	1.98	3	100
DEGR EE	100. 8	241. 2	0.07 2	7.12 8	14.4	360

COMMON SIZE STATEMENT OF SEGMENT WISE PROFIT/RESULT

PROFIT



COMMON SIZE STATEMENT OF SEGMENT WISE CAPITAL EMPLOYED

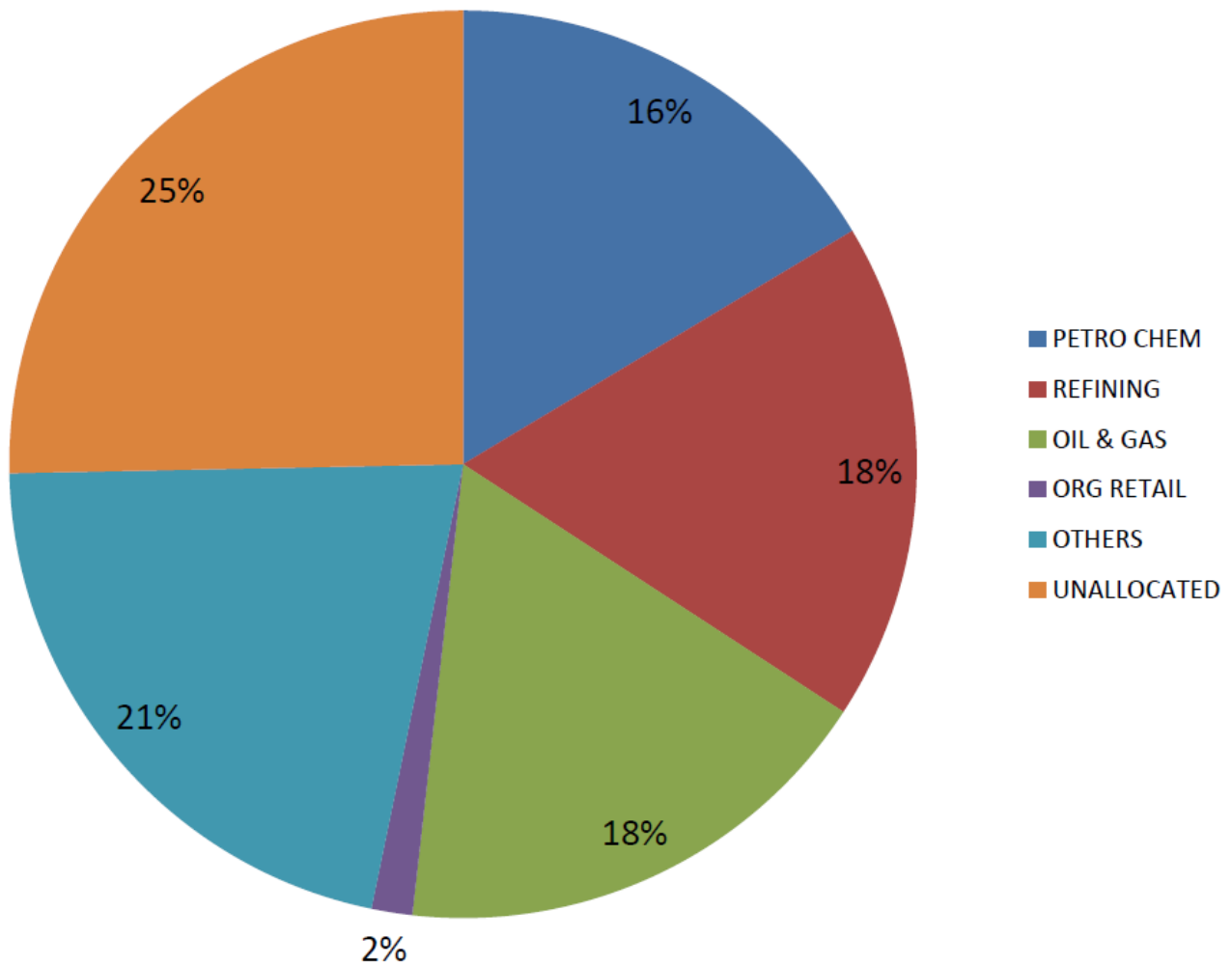
Rs. in

Crore

SEG MEN T	PET RO CHE M	REFI NIN G	OIL & GAS	ORG . RET AIL	OT HE RS	UNALLO CATED	TOT AL
CAPIT AL EMP LOYE D	72, 382	78,4 87	77,6 75	6,41 0	94, 633	1,11,707	4,41 ,294
% OF TOT AL CAPI TAL EMP LOYE	16	18	18	2	21	25	100

COMMON SIZE STATEMENT OF SEGMENT WISE CAPITAL EMPLOYED

CAPITAL EMPLOYED



लेखांकन में परियोजना कार्य
Sample paper for Project work in Accountancy

AISSC EXAMINATION 2016-17

M.Time 1 Hour ACCOUNTANCY-PRACTICAL EXAM. M. Marks-12

Note- All questions are compulsory.

Q-1. The Third Quarter Report of 2015-16 in Rohit company Ltd. gives following information about segment performance From the above data,

Segment	Sales	Net Profit
East	20,00,000	40,000
West	30,00,000	50,000
North	40,00,000	60,000
South	50,00,000	80,000

Find out which the best segment is and which segment should be discarded. (2)

Q-2. Ravindra and Manoj went to Stock Exchange. 'Ravindra' purchased shares of IDFC Bank worth Rs. 4,000 and sold for Rs. 5200. Manoj purchased shares of Infosys Ltd. for Rs. 5,000 and sold them for Rs. 6250. Who is a better investor and why? (2)

Q-3. M/S Pankaj purchases Jeans @ 700 each. He fixes a price which is 20% above cost. He gives a trade discount of 5% for Cash Sales. If sales are not given. How much profit he earns per jeans and to which account will it be credited? (2)

Q-4. Rohan starts his business with Rs. 50,000. He borrows Rs. 10,000 @ 10% p.a. from the bank. He bought a machine for Rs. 4,0000 and paid rent Rs. 2,000 in advance for two months. He bought goods of Rs. 10,000 for cash. He sold goods for Rs. 20,000 for cash. He also paid interest on loan for two months. Find out cash flows on account of various activities. (2)

Q-5 Ram was good at making designs. He started making designer garments. He bought a sewing machine for ` 50,000, spent ` 2,00,000 on its renewal and purchased fabric for ` 5,00,000. Find out net Cash Flow from investing and operating activities and identify the accounts involved. (2)

लेखांकन में परियोजना कार्य

Sample paper for Viva voice(Q&A)

Q.1. What is meant by ratio?

Ans. Relationship between two figures expressed in arithmetical terms is called ratio.

Q.2. What ratio is calculated by using current assets and current liabilities.

Ans. Current Ratio.

Q.3. In case current ratio is 2:1 and debtors are paying `1,00,000. Does this ratio improve?

Ans. No, debtors and cash both are current assets.

Q.4. How would you calculate the working capital?

Ans. Working Capital means 'current assets minus current liabilities'.

Q.5. How long-term solvency is judged?

Ans. Long-term solvency is judged with help of debt-equity ratio.

Q.6. Mention two ratios in which both the figures are from Statement of Profit and Loss.

Ans. (i) G.P. Ratio (ii) Operating Ratio

Q.7. Mention two ratios in which both the figures are from Balance Sheet.

Ans. (i) Current Ratio (ii) Debt-Equity Ratio

Q.8. What will be the impact of 'cash collected from debtors' on a quick ratio of 1:1?

Ans. There will be no change in quick ratio.

Q.9. Can Current Ratio and Quick Ratio be same at any moment?

Ans. Yes, if there are no prepaid expenses and inventory in the business.

Q.10. Calculate is the Operating Ratio if Operating Profit Ratio is 80%.

Ans. Operating Ratio 20%.

Q.11. What the residue of difference between gross profit and operating expenses?

Ans. Operating Net Profit.

Q.12. What does Debtors turnover ratio indicate?

Ans. it indicates the number of items the debtors turnover on an average each year.

Q.13. What accounting ratios are used to judge the short term solvency of the firm?

Ans. Current Ratio and Quick Ratio

Q.14. Illustrate the concept of window dressing.

Ans. Presenting a rosy picture than the real situation is called 'Window Dressing'. Some firms try to present a higher current ratio than the actual situation to create better liquidity impression of the organisation. The situation is created, intentionally.

Q.15. What is the purpose of Ratio Analysis?

Ratio Analysis helps the management to identify the strength and weakness of their firm, compared with the industry to which their firm belongs to.

Q.16. Why preference shareholders are not called as the real owners of the company?

Preference shareholders enjoy fixed rate of dividend and preference for payment of dividend, before dividend is distributed to equity shareholders. Similarly, in the event of the liquidation of the company, preference share capital has to be repaid first, before refunding to equity shareholders.

Q.17. Which assets, fixed assets or current assets, are important to a firm?

Ans. Funds are limited to every firm. Equally, funds have a cost. If more funds are tied up in current assets, lesser funds would be available for fixed assets. Fixed assets generate production, while current assets support them for generating profits.

Q.18. Why Quick Ratio is considered to be more dependable than Current Ratio?

Ans. Because Quick Ratio considers only those current assets which can be easily converted into cash.

Q.19. Give any two examples of non-operating expenses.

Ans. Depreciation and Finance Cost.

Q.20. Give the ideal ratio of Current Ratio.

Ans. 2:1

व्यवसायिक अध्ययन में परियोजना कार्य

Marketing management (Cadbury v/s Nestle)



HISTORY

The Cadbury logo is written in a blue, cursive script font.

- Cadbury is a confectionery company owned by **Kraft Foods**.
- Founded in the year **1824**.
- Founder was **John Cadbury**.
- Founded in **India** on **19 July 1948**
- Head office is in **Mumbai, India**
- Products - **Cadbury dairy milk, 5-star, Perk, Gems, Éclairs**
- Employees around **2000**.

The Nestlé logo features the word "Nestlé" in white, sans-serif font inside a red, rounded, ribbon-like shape.

- Founded in **1866** by **Henri Nestle**.
- Headquarters is in **Switzerland**.
- Company operates in **86 countries** around the world,
- Employees over **2,80,000** people.
- **Nestle India Ltd**
- First factory was set up in the year **1961**
- At **Moga Punjab**

TOP COMPETITORS

The chocolate market in India has only three big players.

The Cadbury logo is written in a blue, cursive script font.The Nestlé logo features the word "Nestlé" in white, sans-serif font inside a red, rounded, ribbon-like shape.The Amul logo features the word "Amul" in a red, serif font, set against a background of white milk splashing on a blue sky.

PRODUCTS

Cadbury

Nestlé



MARKET SEGMENTATION

Cadbury &

Nestlé

GEOGRAPHIC :

•URBAN AREAS: GROWTH WILL MAINLY COME THROUGH AN INCREASE IN PENETRATION AS INCOME LEVELS IMPROVE.

DEMOGRAPHIC :

Age Group –(3 years to 18 years)
(18 years to 25 years)
(25 + years)

BEHAVIOURAL:

Purchase Occasions- Diwali, Rakhsha Bandhan etc.

STRENGTHS



WEAKNESS

- Distribution Network
- Market Share
- Aggressive Marketing
- Very strong brand equity in India.
- Better market penetration.

- Little penetration in the rural sector.
- Poor technology in India compared to current international technologies.
- Limited Key products, only one central brand (CDM).

SWOT

OPPORTUNITIES

- Increasing per capita national income resulting in higher disposable income.
- Growing middle class and growing urban population.
- Increasing gifts cultures.
- Substitute to "Mithais"

THREATS

- Rise in the cost of chocolate and dairy products.
- Entry of many foreign players in the Indian Confectionary market, which are giving higher margins to the retailers.
- Changing consumer trends.

STRENGTHS



WEAKNESS

- Strong distribution network.
- Strong R&D

- Raw material supply – volatile prices.
- Chocolates - comparatively small business unit
- Lack of penetration of chocolates in the rural market.

SWOT

OPPORTUNITIES

- Low penetration, consumption.
- Launch of brands from international portfolio.
- Growth in international & emerging markets

THREATS

- Foreign imports.
- There exists no brand loyalty in the chocolate market and consumers frequently shift their brands.
- Changing consumer trends.

MARKETING MIX



PRODUCT :

•Cadbury India Limited (CIL) confectionary products include Dairy Milk, 5 Star, Eclairs, Perk, Halls, Bytes and Gems which are the largest selling brands in their segments.

PRICING :

- Cadbury's has launched various products which cater to all customer segments.
- So every customer segment has different price expectation from the product.
- Therefore maximizing the returns involves identifying right price level for each segment, and then progressively moving through them.
- e.g. : Dairy Milk Rs.5, Perk Rs. 10, 5 Star Rs. 5 & Rs. 10, Fruit and Nut Rs. 22, Gems Rs. 5 & 10, Break Rs. 5, Nutties Rs. 18.

Physical Distribution – “Place”

•Cadbury's distribution network used to encompasses 2100 distributors and 450,000 retailers.

PROMOTION :

- Celebrities endorsements.
- The big factor that has pushed up cdm sales is the Amitabh Bachchan campaign. Cadbury appointed Amitabh Bachchan as its brand ambassador.
- Cadbury product are marketed aggressively in the market.

PRODUCT :

•Nestle products are Kit-Kat, Munch, Milky-bar, Charge, Classic, Polo. Kit-Kat is their premium brand in chocolates.

PRICING :

- Nestle sets prices of their products according to the market demand as low as possible because nestle is the trend setter in the market.
- In line with Cadbury's offerings Incentive schemes – eg. Maha munch give more value for the same price Priced at key price points like Rs.5

Physical Distribution – “Place”

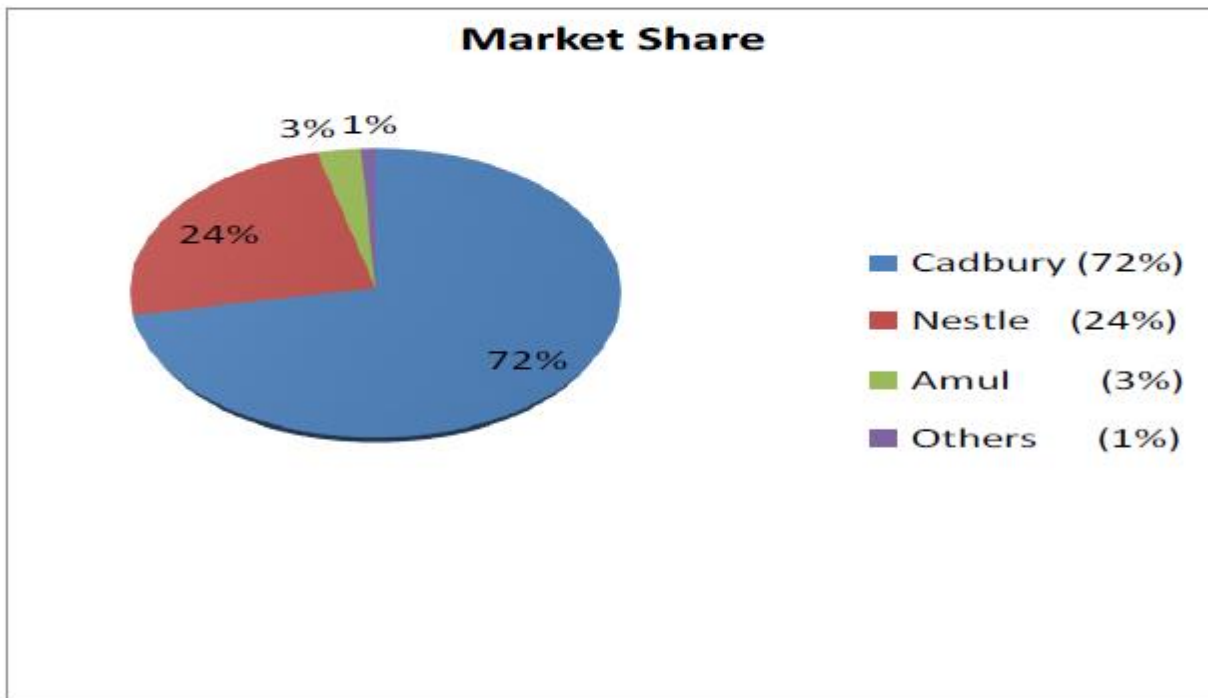
- General FMCG distribution structure. Strong coverage in urban areas, developing in rural.
- New Regional Sales Offices to increase width and penetration and focus in rural areas.

PROMOTION :

- Brand ambassador- Rani Mukherjee for munch (targeting youth)
- ADVERTISING - Decreased dependence on children's TV channels over recent years 33% of total industry spend but near equal spend on each brand with rival offerings from Cadbury.

MARKET SHARE

Cadbury



➤ Chocolate market is estimated to be around 1700 to 1900 crores growing at 18-20% per annum and is dominated mainly by listed players Cadbury India and Nestle India.

- Cadbury is the market leader with 72% market share.
- Cadbury dominated the market. The company's various brands such as Dairy Milk, Five Star, Éclairs, Gems and Perk are leaders in their segments.
- Until the middle of 90's, Cadbury had a monopoly among the chocolate manufacturers.

- Nestle India's chocolate portfolio commands a total market share of 24%.
- Then Nestle made an entry by introducing its famous brands like Kit Kat, Munch and Milky Bar in the process ending Cadbury's monopoly.

➤ Competition in this segment is going to increase as big international heavyweights like Hershey's and Mars are entering the Indian market.

COMPETITIVE ASSESSMENT

- Food feuds keep share markets as well as consumers perennially interested. At first, it was the cola giants that attacked each other using their ad campaigns as daggers, and now the battlefield is fast becoming accustomed to the chocolate giants – Cadbury and Nestle.
- These are both global brands which have been competing neck and neck over market share for decades. However, their approach to advertising was never as direct as it has become in the last three years.
- Taking a lesson out of the cola giants' battlebook, Nestle is waging nothing short of a public war against Cadbury through its ad campaigns.
- Cadbury has, without a doubt, always been seen as the market leader. It leads the pack in the Rs. 4,000-crore branded chocolate sector in India
- Even though several brands such as Amul and Campco tried to break into the market, none of them succeeded in shaking Cadbury's grip
- Nestle is the only real competition Cadbury has had in its long run as market leader.

DIRECT COMPETITION

The Cadbury logo is written in a stylized, cursive blue font.

- Cadbury captures 70% of market share
- In Cadbury Dairy Milk accounts for maximum share
- Five star come at 2nd place

The Nestle logo features the word "Nestle" in white, bold, sans-serif font, set against a red, rounded rectangular background with a slight gradient and a white swoosh underneath.

- Nestle captures 25% of market share.
- In Nestle Munch accounts for maximum share
- Kit Kat comes at 2nd place

MARKETING PROGRAMS :

ADVERTISING

Tag line: Khao Bina Taarikh Dekhe

Client: Nestle India

Brand: Munch

Creative Director: Anuja Chauhan

Duration: 20 secs

Year: 2009



Story : After the popular ambush marketing by PepsiCo & Coca-Cola India, chocolate majors Cadbury India & Nestle India can be seen at loggerheads in the ad mad world. In most cases it is the small brother taking on the big brother. Likewise, in this spoof, Nestle Munch has challenged CDM's (Cadbury Dairy Milk) campaign 'Aaj pehli tarikh hai' with its tagline 'Sirf pehli tarikh ko nahin, kabhi bhi kha sakte hai'.

Message: With the tag line 'Khao Bina Tarikh Dekhe', Nestlé's 'combative advertising' campaign directly mocks Cadbury's brand proposition. With this ad, Nestle India wants to dilute the brand proposition of Cadbury, tickling its viewers & stealing the sweetness from Dairy Milk. Munch is a vibrant brand with a personality that is clearly associated with fun. Its advertising has always highlighted the 'fun in consumption'. This ad is to take that message further down.

- Insight: Consumers are still fairly basic & in today's world of complicated lives we all like to witness some free action sequences. Going by its popularity, it's clear that consumers enjoy collisions, thrive on simple skirmishes & thus absolutely love the war between brands or celebrities.
- Goof In The Spoof: The easiest thing to do is to criticize intelligent ideas (seriously). But Munch's attempt has fallen flat & there isn't really much to counter the Cadbury campaign, which has proved to be clutter breaking. So before taking head on Punga with CDM's high-voltage campaign, Munch should have considered that spoofs are about puncturing any pretence, but then the brand character has to be such. That's certainly not the case with Nestlé Munch. Unlike Sprite, it's not in the brand's natural scheme. In other words, this ad war is unlikely to go on forever.
- Freshness: The Pehli Tarikh campaign is an easy prey, having focused too sharply on the pay day insight makes it vulnerable. But Munch has wasted a big opportunity to counter it by producing a sloppy spoof. The Munch ad, in this case, looks like a poor mimic of something that stands strong already. Actually the ad language is very edgy-buzzy that excites the youth but the script is poor & the cast even poorer. How could this ad dent the buzz that the Cadbury campaign created amongst consumers?
- Verdict: Spoofing, if not executed well, runs the risk of reminding the consumer of the original brand. In this case, it seems to have done just that. But spoofs do make brands come alive which haven't been able to make much of an impact; they make the whole category much more alive & bring more consumers to it. This advert has certainly livened up the chocolate category.

CHALLENGES FOR FUTURE GROWTH

The Cadbury logo is written in a stylized, cursive blue font.

- *Government policies* in terms of licensing, duties, movement of agricultural commodities etc. Also affect the introduction of products, time lag for a product launches, taxes, excise, etc all influence the business.
- *Rupee depreciation* improves export realizations, however it also makes import of raw material (esp. Cocoa) expensive.
- Threat from foreign brands.
- Inflationary pressures on raw material prices
- Lack of government initiative – high excise and import duties
- High entry barriers due to duopolistic market
- Price-sensitive consumer

RESEARCH METHODOLOGY

The project is based on information collected from primary sources. After the detailed study, an attempt has been made to present comprehensive analysis of consumption of Cadbury and nestle chocolates consumed by the people. The data has been use to cover various aspects like consumption, consumer's preference and customer satisfaction regarding Cadbury and nestle chocolates.

TYPE OF RESEARCH

- DESCRIPTIVE
- EXPLORATORY

SAMPLING

CONVIENCE SAMPLING

AWARENESS

The Cadbury logo is written in a stylized, cursive blue font.

- Aware Of Cadbury

98% Yes

2% No

Source Of Awareness

70% AD's

18% W,O,M

12% Saw in shop

The Nestle logo features the word "Nestle" in white, bold, sans-serif font, set against a red, pill-shaped background with a white outline.

- Aware Of Nestle

90% approx

10% No

Source Of Awareness

60% AD's

30% Saw in Shops

10% Suggestions

CONSUMPTION



CADBURY

- Dairy milk 56%
- 5 Star 18%
- Gems 8%
- Perk 6%
- Bournville 4%
- Dairy Milk Silk 4%
- Temptations 2%
- Celebrations 2%

NESTLE

- KIT KAT 40%
- MUNCH 33%
- MILKYBAR 11%
- Bar One 9%
- Milk Chocolates 7%

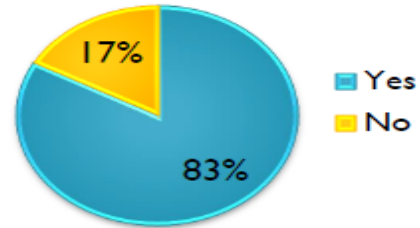
SOURCE OF DATA

- Primary Data : Questionnaire
- Secondary Data : Articles
- Data Analysis

DATA ANALYSIS

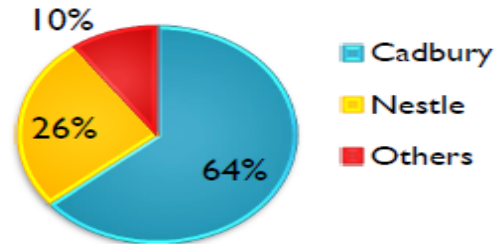
Q1) Do you eat chocolate?

- o Yes 83%
- o No 17%



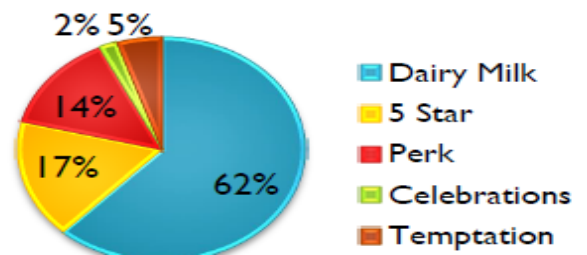
Q2) which chocolate brand you like the most?

- o Cadbury 64%
- o Nestle 26%
- o Others 10%



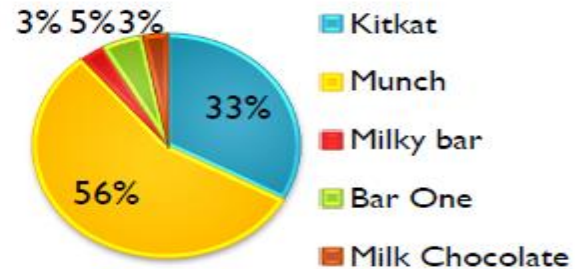
Q3) Which sub-brand do you like most from Cadbury?

- o Dairy Milk 62%
- o 5 Star 17%
- o Perk 14%
- o Celebrations 2%
- o Temptation 5%



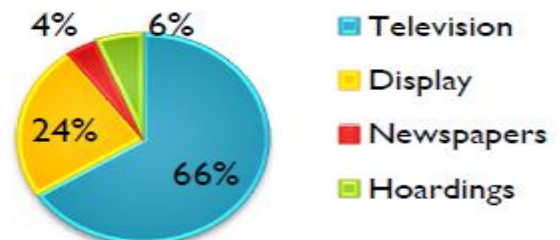
Q4) Which sub-brand do you like most from Nestle?

- o Kitkat 33%
- o Munch 56%
- o Milky bar 3%
- o Bar One 5%
- o Milk Chocolate 3%



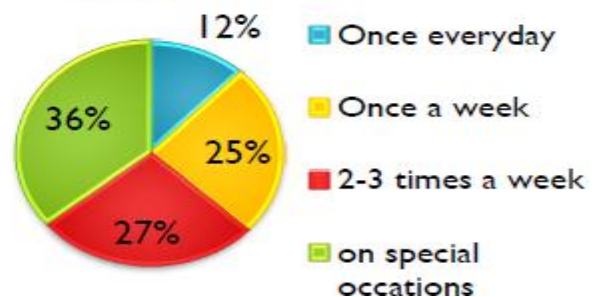
Q5) Which media of advertisement influence your purchase?

- o Television 66%
- o Display 24%
- o Newspapers 4%
- o Hoardings 6%



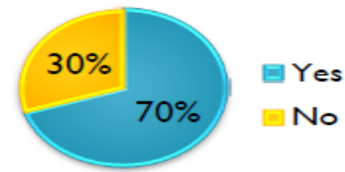
Q6) How frequently do you buy chocolates?

- o Once everyday 12%
- o Once a week 25%
- o 2-3 times a week 27%
- o On special occasions only 36%



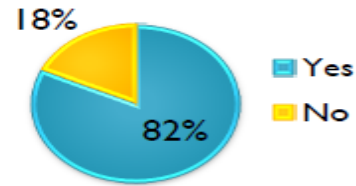
Q.7) Do you want that Chocolate manufacturers should launch some sugar free products?

- Yes 70%
- No 30%



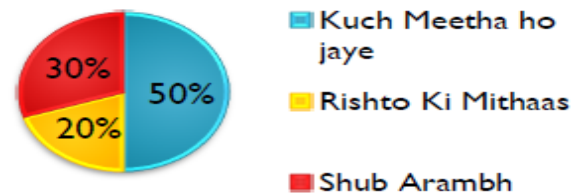
Q.8) Would you change your brand if they launch such products?

- Yes 82%
- No 18%



Q.9) Which Tag Line of Cadbury attracted you the most ?

- Kuch Meetha Ho Jaye 50%
- Rishto Ki Mithaas 20%
- Shubh Arambh 30%



CONCLUSION



➤ The Cadbury Dairy Milk brand has evolved into a Megabrand incorporating arrange of products each with their own identity.

➤ The strategy involved a packaging and range refreshment strategy which has resulted in a unified innovative Dairy Milk brand, Having exceeded initial sales targets by a considerable margin, the strategy can be considered a success!

➤ There is an immense scope for chocolate industry in India.

➤ Indian chocolate industry is unique mix with extreme consumption patterns, attitudes, beliefs income level and spending.

➤ Understanding consumer preferences and demands is the key to growth.

➤ Economical distribution using proper supply chain management is necessary.

➤ The Indian Chocolate Industry is destined to grow and will do so in the future.

व्यवसायिक अध्ययन में परियोजना कार्य

PROJECT REPORT ON SWOT ANALYSIS OF INDIAN AUTOMOBILE INDUSTRY(BUSINESS ENVIRONMENT)



SWOT is an acronym for **Strengths, Weaknesses, Opportunities and Threats**. By definition, Strengths (S) and Weaknesses (W) are considered to be internal factors over which you have some measure of control. Also, by definition, Opportunities (O) and Threats (T) are considered to be external factors over which you have essentially no control.

SWOT Analysis is the most renowned tool for audit and analysis of the overall strategic position of the business and its environment. Its key purpose is to identify the strategies that will create a firm specific business model that will best align an organization's resources and capabilities to the requirements of the environment in which the firm operates.

In other words, it is the foundation for evaluating the internal potential and limitations and the probable/likely opportunities and threats from the external environment. It views all positive and negative factors inside and outside the firm that affect the success. A consistent study of the environment in which the firm operates helps in forecasting/predicting the changing trends and also helps in including them in the decision-making process of the organization.

An overview of the four factors (Strengths, Weaknesses, Opportunities and Threats) is given below-

1. **Strengths** - Strengths are the qualities that enable us to accomplish the organization's mission. These are the basis on which continued success can be made and continued/sustained. Strengths can be **either tangible or intangible**. These are what you are well-versed in or what you have expertise in, the traits and qualities your employees possess (individually and as a team) and the distinct features that give your organization its consistency.

Strengths are the beneficial aspects of the organization or the capabilities of an organization, which includes human competencies, process capabilities, financial resources, products and services, customer goodwill and brand loyalty. Examples of organizational strengths are huge financial resources, broad product line, no debt, committed employees, etc.

2. **Weaknesses** - Weaknesses are the qualities that prevent us from accomplishing our mission and achieving our full potential. These weaknesses deteriorate influences on the organizational success and growth. Weaknesses are the factors which do not meet the standards we feel they should meet. Weaknesses in an organization may be depreciating machinery, insufficient research and development facilities, narrow product range, poor decision-making, etc. Weaknesses are controllable. They must be minimized and eliminated. For instance - to overcome obsolete machinery, new machinery can be purchased. Other examples of organizational weaknesses are huge debts, high employee turnover, complex decision making process, narrow product range, large wastage of raw materials, etc

3. **Opportunities** - Opportunities are presented by the environment within which our organization operates. These arise when an organization can take benefit of conditions in its environment to plan and execute strategies that enable it to become more profitable. Organizations can gain competitive advantage by making use of opportunities.

Organization should be careful and recognize the opportunities and grasp them whenever they arise. Selecting the targets that will best serve the clients while getting desired results is a difficult task. Opportunities may arise from market, competition, industry/government and technology. Increasing demand for telecommunications accompanied by deregulation is a great opportunity for new firms to enter telecom sector and compete with existing firms for revenue.

4. **Threats** - Threats arise when conditions in external environment jeopardize the reliability and profitability of the organization's business. They compound the vulnerability when they relate to the weaknesses. Threats are uncontrollable. When a threat comes, the stability and survival can be at stake. Examples of threats are - unrest among employees; ever changing technology; increasing competition leading to excess capacity, price wars and reducing industry profits; etc.



Advantages of SWOT Analysis

SWOT Analysis is instrumental in strategy formulation and selection. It is a strong tool, but it involves a great subjective element. It is best when used as a guide, and not as a prescription. Successful businesses build on their strengths, correct their weakness and protect against internal weaknesses and external threats. They also keep a watch on their overall business environment and recognize and exploit new opportunities faster than its competitors.

SWOT Analysis helps in strategic planning in following manner-

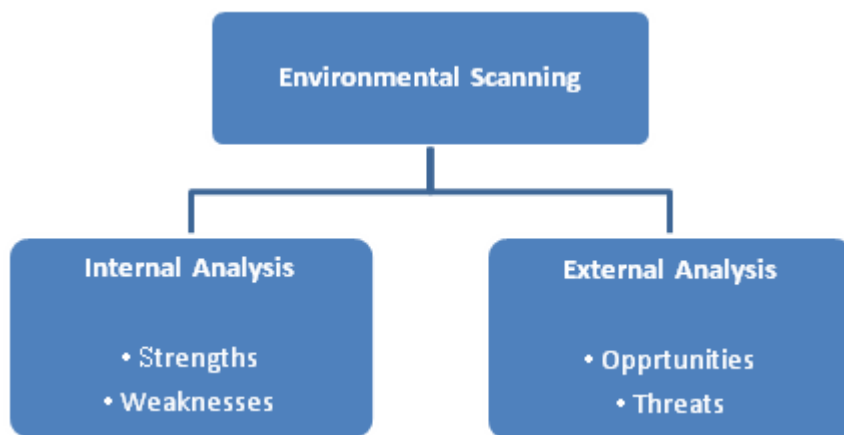
- a. It is a **source of information** for strategic planning.
- b. Builds organization's strengths.
- c. Reverse its weaknesses.
- d. Maximize its response to opportunities.
- e. Overcome organization's threats.
- f. It helps in identifying **core competencies** of the firm.
- g. It helps in setting of objectives for strategic planning.
- h. It helps in knowing past, present and future so that by using past and current data, future plans can be chalked out.

SWOT Analysis provide information that helps in synchronizing the firm's resources and capabilities with the competitive environment in which the firm operates.

SWOT

ANALYSIS

FRAMEWORK



Limitations of SWOT Analysis

SWOT Analysis is not free from its limitations. It may cause organizations to view circumstances as very simple because of which the organizations might overlook certain key strategic contact which may occur. Moreover, categorizing aspects as strengths, weaknesses, opportunities and threats might be very subjective as there is great degree of uncertainty in market. SWOT Analysis does stress upon the significance of these four aspects, but it does not tell how an organization can identify these aspects for itself.

There are certain limitations of SWOT Analysis which are not in control of management. These include-

- a. Price increase;
- b. Inputs/raw materials;
- c. Government legislation;
- d. Economic environment;
- e. Searching a new market for the product which is not having overseas market due to import restrictions; etc.

AUTOMOBILE INDUSTRY IN INDIA

SOME FACTS

1. The auto industry currently contributes 18% to the country's total excise revenue.
2. On every Rs 100 you spend to buy a small car, approximately Rs 56 goes to the government in the form of various taxes.
3. On every Rs 100 you pay to buy luxury cars, SUVs, approximately Rs 82 goes to the government in the form of various taxes.

4. Auto industry generates [employment](#) of 13 persons for each truck, 6 persons for each car and four persons for each three wheeler and one person for two-wheelers.
5. Auto industry currently employs 19.5 million people both directly and indirectly.
6. If the industry produces as per its potential, it could generate employment of over 35 million people by 2016.
7. Auto industry contributes 25% to the total manufacturing GDP.
8. There are 16 passenger vehicles per 1000 people in India.
9. On every 1000 people only 85 persons have two-wheelers.
10. According to Automotive Mission Plan 2006-16 auto industry turnover was to reach \$145 billion by 2016 but it is expected to be just over US\$110 billion, a shortfall of about 25%.

Automobiles like Cars, bikes and public transport systems are one of the most important building blocks for Society. Cars can be status symbol, they can be necessary transport, they can be for sport and whatnot. So what are the strengths, weaknesses, opportunities and threats in the automobile industry?

Driving the most luxurious car has been made possible by the stiff competition in the automobile industry in India, with overseas players gathering the same momentum as the domestic participants.

Every other day, we have been hearing about some new launches, some low cost cars - all customized in a manner such that the common man is not left behind. In 2009, the automobile industry is expected to see a growth rate of around 9%, with the disclaimer that the auto industry in India has been hit badly by the ongoing global financial crisis.

The automobile industry in India happens to be the ninth largest in the world. Following Japan, South Korea and Thailand, in **2009, India emerged as the fourth largest exporter of automobiles.** Several Indian automobile manufacturers have spread their operations globally as well, asking for more investments in the Indian automobile sector by the MNCs.

Potential of the Automobile industry In 2008, Hyundai Motors alone exported 240,000 cars made in India. Nissan Motors plans to export 250,000 vehicles manufactured in its India plant by 2011. Similar plans are for General Motors.

Different Segments In Indian Auto Industry



Top Automobile Companies in India

Tata Motors

Tata Motors is the largest automobile manufacturing companies in India. Established way back in 1945 Tata Motors is a multinational automobile company with its headquarters in Mumbai. Previously known as Telco TATA Engineering and Locomotive Company Tata Motors belongs to Tata Group. This company manufactures compact medium sized utility vehicles. Over the last few decades it has stood as the undisputed leader in the commercial vehicles segment. It is also the third largest producer of passenger cars in India. This automobile company in India is listed on both the Bombay Stock Exchange and the New York Stock Exchange. The revenues earned by Tata Motors in 2010 accounted to \$20.572 billion. Some of the well known cars manufactured by Tata Motors are: Tata Indigo, Tata Indica, Tata Sumo Tata Indigo Marina and Tata safari.

Hindustan Motors Limited

Hindustan Motors Limited was founded in the year 1942 by B.M Birla. It is an operative subsidiary of the Birla Technical Services group. This company held the title of the biggest manufacturer of cars in India before Maruti Udyog. Hindustan Motors was the pioneer in manufacturing automobiles in India. The company accounted for a sales turnover of Rs 150.66 crore in 2010. Some of the important cars and multi utility vehicles manufactured by Hindustan Motors Limited include; Mitsubishi Lancer, Trekker, Contessa, Ambassador, Porter, Pushpak and the Mitsubishi.

Ashok Leyland

Ashok Leyland is a leading commercial vehicle manufacturer in India. It was established in 1948. The company over the years has become synonymous with the production of trucks, passenger buses and emergency military vehicles. It happens to be the second largest commercial vehicle producer in India holding a market share of almost 30 percent. The

company holds a record for selling almost 60, 000 vehicles and almost 7000 engines per years. Ashok Leyland accounted for consolidated revenues of US\$ 1.4 billion in 2009. Some of the popular products by this company are; Panther BS-II Multi-axle Vehicles, Cheetaah Bus-III, Tractors and Ecomet, Lynx BS-II, Diesel and Natural Gas gensets from 15KVA to 250KVA.

Maruti Suzuki India Limited

Maruti Suzuki India Limited was established in 1981. A part of this company is owned by Suzuki Motor Corporation of Japan. It is the country's largest passenger car manufacturing company. Credited for having brought in the automobile revolution in the country Maruti Suzuki India Limited was known as Maruti Udyog Limited till 2007. With its headquarters in Delhi this automobile company in India happens to be the largest producer and market share holder of cars. The company accounted for consolidated revenues of US\$4.8 billion in 2010. Maruti Suzuki India Limited is credited for manufactures a variety of passenger cars SUVs, and Sedans. Some of Maruti's most popular cars are: Alto, Gypsy, Omni, Wagon R, Maruti 800, Versa, Zen, Esteem, Baleno and Swift.

Hyundai Motor India Limited

Hyundai Motor India Limited (HMIL) is owned entirely by Hyundai Motors of South Korea. Hyundai Motors happens to be the largest car manufacturer in South Korea and the sixth largest in the world. This automobile company in India is also the largest passenger cars exporter in India. Established on May 6 1996 this company in a short span of time has taken the Indian automobile industry by storm. Some of the popular cars manufactured by this company are; Santro, Getz Prime, Hyundai i10, Hyundai i20 Accent and the Verna and Sonata

Bajaj Auto

Bajaj Auto is another important automobile manufacturing company in India. It is one of the India's most trusted car manufacturers. It is an operative subsidy of the Bajaj Group. Bajaj Auto happens to be the largest two and three wheeler manufacturer in India and also ranks in this field across the globe. This automobile company was established on 2 November 1945. The company was then known as M/s Bachraj Trading Corporation Private Limited. The company made a modest beginning by importing and then selling two and three wheelers in India. Today Bajaj Auto has become synonymous with two and three wheelers in the country. Some of its popular two wheelers are; Pulsar 220DTS and Kawasaki Ninja 250R.



Strengths in the SWOT analysis of Automobile industry

1. **Evolving industry** : Automobiles represent freedom and [economic](#) growth. Automobiles allow people to live, work and travel in ways that were unimaginable a century ago. Automobiles provides access to markets, to doctors, to jobs. Nearly every automobile trip ends with either an economic transaction or some other benefit to the quality of life.
2. **Continuous product innovation & technological advancement** : With the advent of E-vehicles & alternative fuel such as Shell gas, CNG and others, Automobile Companies are increasing R & D expenditure to drive the next phase of growth through use of renewable sources of energy which may be solar, wind etc.
3. **Growth shifting to Asian markets** : Although American & European market is the pulse of this Industry, but the focus is shifting to developing markets like [China](#), India & other

Asian nations because of the rise in disposable income, changing lifestyle & stable economic conditions.

4. **Increasing demand of VFM vehicles** : Intense competition in the matured/developed markets has forced automobile manufacturers to target developing economies. But these developing economies have high demand for VFM products (value for money). In the automobile industry, VFM products would be fuel efficient, high mileage vehicles because majority of customers in these nations prefer vehicles for commuting. On the other hand, developed nations need is of vehicles for interstate travelling, and high speed vehicles suitable for long route with high engine power.
5. **Increase in demand of luxury commercial vehicles:** Companies like VOLVO, Daimler/Chrysler, Bharat Benz are betting high & are targeting the developing nations due to increase in demand of Luxury public transportation system.
6. **Manufacturing facilities in Asian nations to control cost** : In order to control cost & to manage shrinking margins automobile companies like Harley, Volvo, Bharat benz etc. are building their manufacturing facilities in developing nations like India, China because these nations have cheap workforce, are high in resources & are nearer to developed economies. These are classic conditions of an emerging market.

Weaknesses in the SWOT analysis of Automobile industry

1. **Cars recalled** : Controversies relating to recalling vehicles on account of some technical dis-functionality or non-abidance to govt. led rules is becoming very common.
2. **Bargaining power of consumers** : Over the last 3-4 decades the automobile market has shifted from demand to supply market. Availability of large number of variants, Stiff competition between them, and long list of alternatives to choose from has given power to customers to choose whatever they like.
3. **Growth rate of Automobile industry:** is the in the hands of the government due to regulations like excise duty, no entry of outside vehicles in the state, decreasing number of validity of registration period & volatility in the fuel prices. These factors always affect the growth of the industry.

Opportunities in the SWOT analysis of Automobile industry

1. **Introducing fuel-efficient vehicles:** Optimization of fuel-driven combustion engines and cost efficiency programs are good opportunities for the automobile market. Emerging markets will be the main growth drivers for a long time to come, and hence fuel efficient cars are the need of the hour.

2. **Strategic Alliances:** Making strategic alliances can be a smart strategy for Automobile companies. By using specialized capabilities & partnering with other companies, they can differentiate their offerings.
3. **Changing lifestyle & customer groups :** Three powerful forces are rolling the auto industry. Shift in consumer demand, expanded regulatory requirements for safety and fuel economy, and the increased availability of data and information. Also with the increase in nuclear families there has been increase in demand of two-wheelers & compact cars and this will grow further.
4. **Market expansion :** Entering new markets like Asian & BRIC nations will result in upsurge in demand of vehicles. After these markets, other markets are likely to emerge soon.
5. **OEM priorities:** Given the increase in electronic content, OEMs need to collaborate with suppliers and experts outside the traditional auto industry. Accomplishing this will require changes in the way OEMs function. OEMs will be looking to their top suppliers to co-invest in new global platforms & this will be the driving force in the future.

Threats in the SWOT analysis of Automobile industry

1. **Intense Competition :** Presence of such a large number of players in the Automobile industry results into extensive competition, every company eating into others share leaving little scope for new players.
2. **Volatility in the fuel Prices :** At least for the passenger segment fluctuations in the fuel prices remains the determining factor for its growth. Also government regulations relating the use of alternative fuels like CNG. Shell gas is also affecting the inventories.
3. **Sluggish Economy :** Macroeconomic uncertainty, Recession, un-employment etc. are the economic factors which will daunt the automobile industry for a long period of time.
4. **High fixed cost and investment in R & D :** Due to the fact that mature markets are already overcrowded, industry is shifting towards emerging markets by building facilities, R & D centers in these markets. But the ROI out of these decisions is yet to be capitalized.

Facts about Various Segments of Indian Automobile Market

Within the two-wheelers segment, motorcycles accounts for 80% of the sector volume.

Cars rule the Indian passenger automobiles with 79% of market share

More than half of the auto parts output is consumed by OEMs.

India stands at the first rank in three-wheeler and two-wheeler markets, second in tractor segment, fifth in commercial vehicles and first in motorcycle manufacturing

In the entire Asia, India stands at the fourth position of car manufacturers by superseding the benchmark of 1 million sales.

SOME INTERESTING FACTS ABOUT INDIAN AUTOMOBILE INDUSTRY

1. Eight out of ten bikes sold is either from Hero, Honda or Bajaj

In financial year 2014-15, 16,004,581 two-wheeler were sold in India, out of which 12,500,000 sold were either a Hero MotoCorp, Honda or Bajaj brand two-wheeler.

2. One in every two scooters sold is a Honda Activa

In April 2015, 173,087 Honda Activa were sold in April 2015 while total of 344,752 scooters were sold in the same month. This shows that out of every 2 scooters that hit the road in India, 1 of them is an Honda Activa

3. Out of ten Renault sold in India, 9 are Dusters

We all know that Duster is the most successful model for Renault in India, but how successful, that only stats can tell us. Out of 43,384 passenger vehicles sold in FY15, 39,279 units were Dusters, which means 9 out of 10 Renaults sold today is a Duster.

4. The number of vehicle Fiat sells in a year, Maruti sells in just three days

Maruti is the leading car manufacturer and that too by some distance. Fiat India's sales figures highlight the fact in a way that couldn't be more fascinating. Maruti Suzuki sold 1,170,702 in FY15 which comes to 3,207 units sold a day. Compare this to Fiat which sold just 10,380 vehicles in FY15 - a figure that will take MSIL just three days to reach.

5. At least Two Maruti Suzuki cars are sold every minute

Maruti's sales never fail to surprise anybody who cares to look at the numbers. But some perspectives are just hard to ignore. 1,170,702 units sold in a year translate to over 2 units sold every minute. There are 1440 minutes in a day and Maruti sold on an average 3207 vehicles in a day in FY14-15.

6. One two-wheeler comes out of the production line every two seconds in India

India, no doubt is a big market for two-wheelers with numerous manufacturers present in the country and the production figures reveal that too. Close to 18,499,970 two-wheelers were produced in India in FY15, which meant that a two-wheeler came out of an assembly line every two seconds.

Under the hood of Avventura is the Fiat designed 1.3-litre Multijet unit that churns 93PS and 197Nm. Like the other two cars, peak power in the Avventura too comes around the 4,000rpm marker, but it feels like an eternity before you can extract it mainly due to the turbo lag. Lower down the revs, you will feel it struggling to pull the 1,255kg kerb weight. Moreover, the notchy 5-speed gearbox doesn't make things any easier either. But once the engine is in its power band, the Avventura is happy to go.

7. 13 models from three manufacturers use the same 1.3L multijet diesel engine from Fiat

While the Fiat cars might not be setting the charts on fire, another Fiat product sure is firing up a lot of successful models in India. Fiat's 1.3 litre multijet diesel engine is doing duty in nearly 13 models including the second highest selling car Swift Dzire/Swift in India, from three manufacturers including Fiat itself.

8. From one car made for 3186 people in India in 1995, we now have 481 people for that one car

1995 was the time when India jumped on to the automotive growth bandwagon and has not looked back ever since. Today for a population of 1.25 billion people, 2,601,111 cars are produced, compared to just 3,00,000 cars produced for 956 million people.

Delhi's population is over 1.65 crore and keeping this in mind, the govt has decided to put around 1.5 lakh more autorickshaws on roads.

9. One out of every 2 three-wheeler passenger carrier is a Bajaj

What Activa is to the scooter segment, Bajaj is for the three-wheeler passenger carrier segment. Out of 432,234 three-wheeler passenger carrier, 234,345 units sold are from Bajaj Auto.

10. Contrary to huge growth rate seen in the scooter segment in the last few quarters in the long-term scooter sales grew only 4.5 times since 1995 compared to 17.3 times surge in motorcycles sales in India

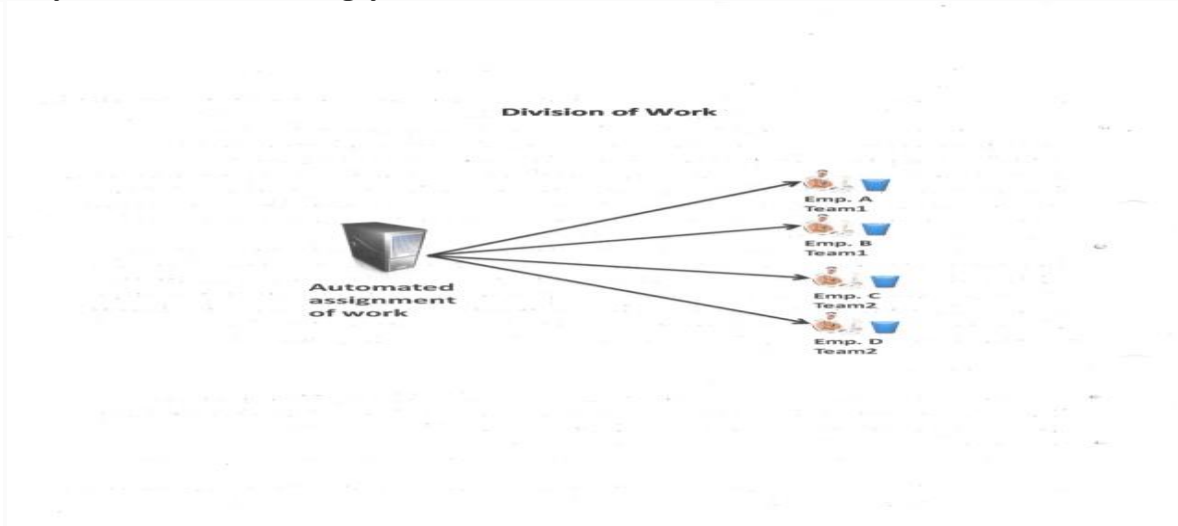
A generation shift is sometimes best described by numbers and that stands true even here. From a time when scooters were the need of the hour, we soon took liking to motorcycles. While scooters grew only 4.5 times in 2 decades since 1995, motorcycles raced away and grew by over 17 times.

व्यवसायिक अध्ययन में परियोजना कार्य

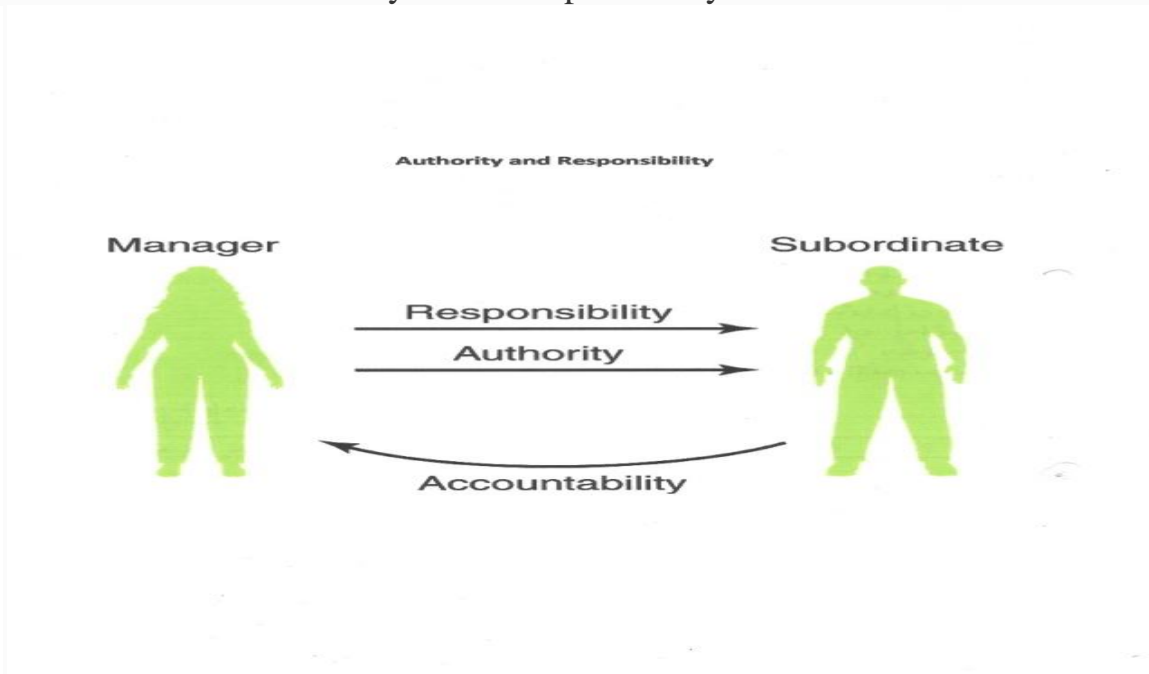
Following of Principles of Management

By Henry Fayol in V Mart

1. **Division of Work** – When employees are specialized, output can increase because they become increasingly skilled and efficient.



2. **Authority** – Managers must have the authority to give orders, but they must also keep in mind that with authority comes responsibility.



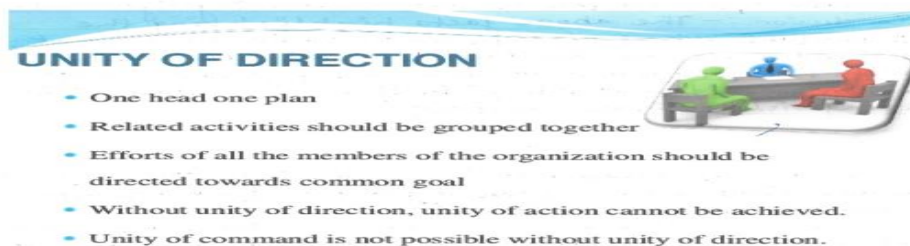
3. **Discipline** – Discipline must be upheld in organizations, but methods for doing so can vary.

DISCIPLINE



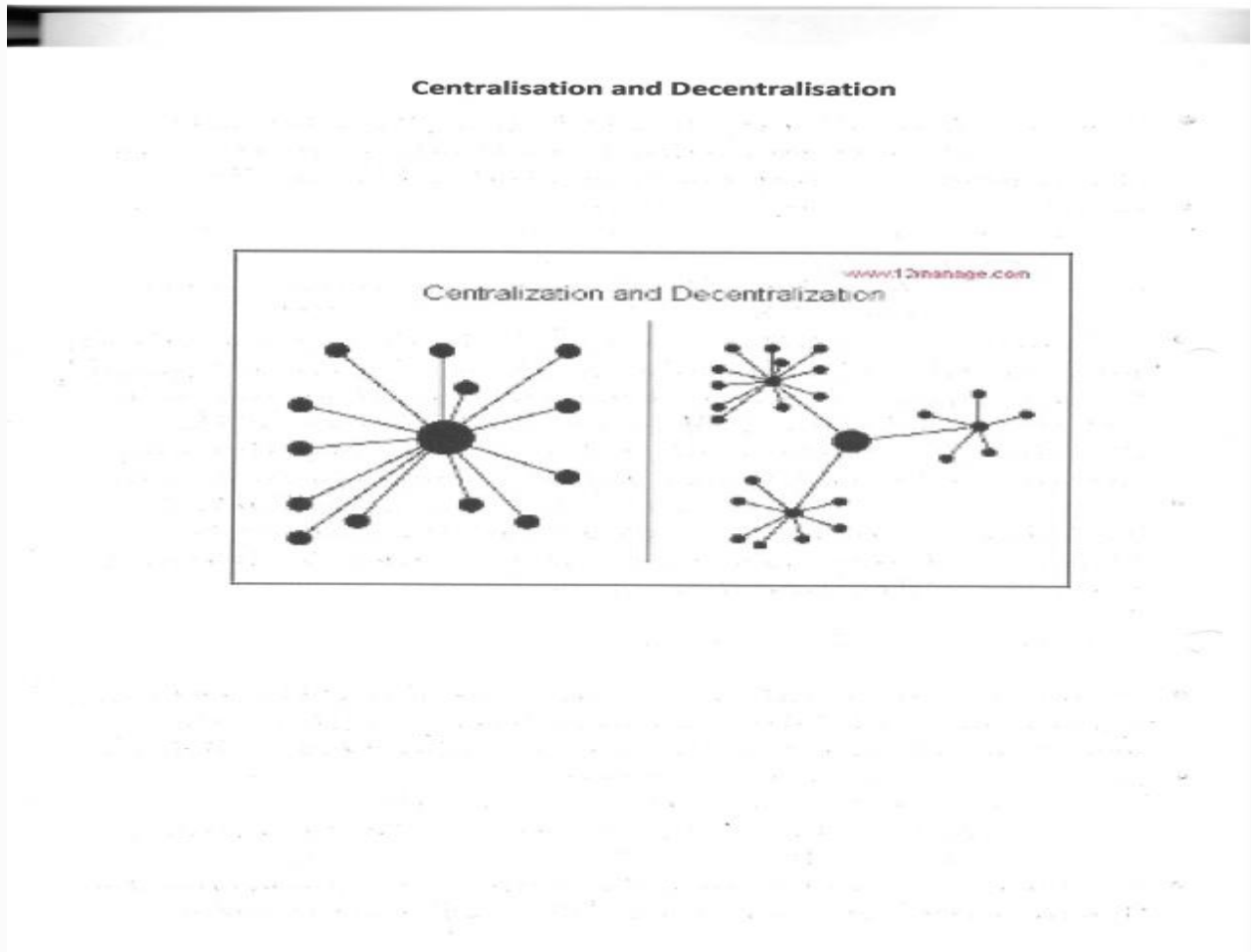
4. **Unity of Command** – Employees should have only one direct supervisor.
5. **Unity of Direction** – Teams with the same objective should be working under the direction of one manager, using one plan. This will ensure that action is properly coordinated.

UNITY OF DIRECTION



6. **Subordination of Individual Interests to the General Interest** – The interests of one employee should not be allowed to become more important than those of the group. This includes managers.
7. **Remuneration** – Employee satisfaction depends on fair remuneration for everyone. This includes financial and non-financial compensation.

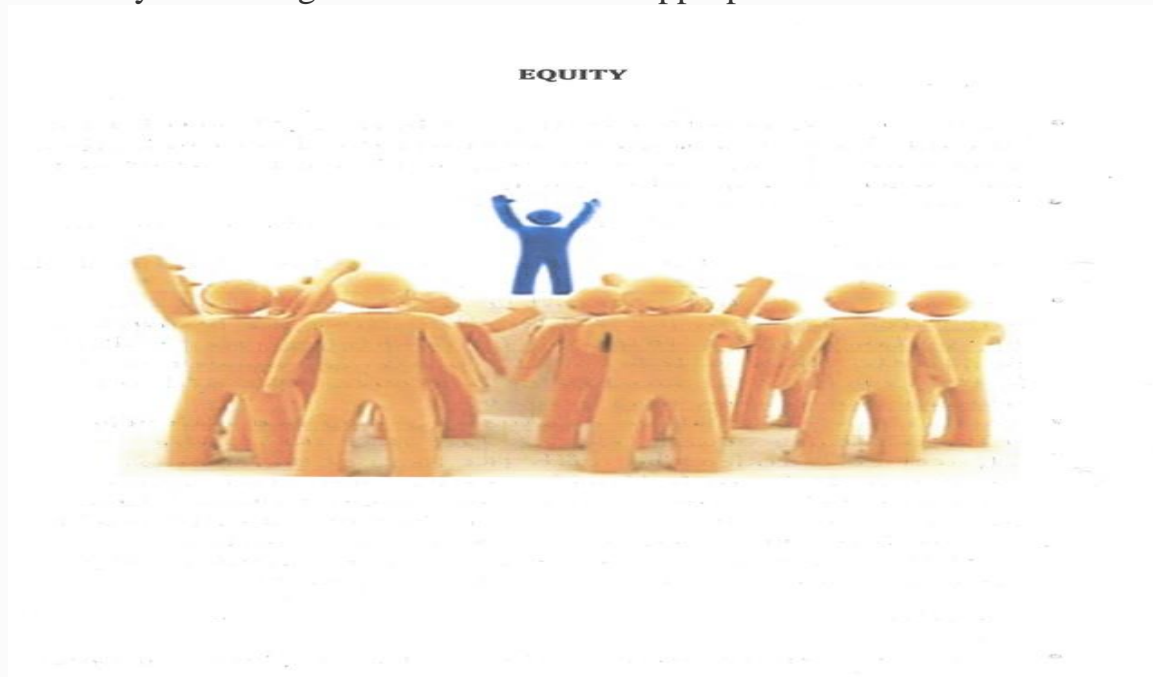
8. **Centralization** – This principle refers to how close employees are to the decision-making process. It is important to aim for an appropriate balance.



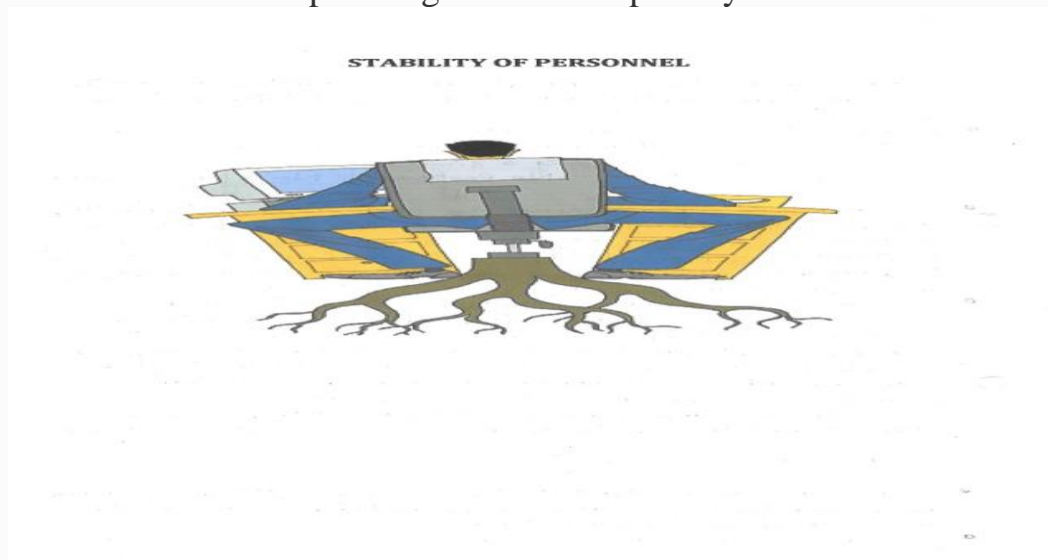
9. **Scalar Chain** – Employees should be aware of where they stand in the organization's hierarchy, or chain of command.

10. **Order** – The workplace facilities must be clean, tidy and safe for employees. Everything should have its place.

11. **Equity** – Managers should be fair to staff at all times, both maintaining discipline as necessary and acting with kindness where appropriate.



12. **Stability of Tenure of Personnel** – Managers should strive to minimize employee turnover. Personnel planning should be a priority.



13. **Initiative** – Employees should be given the necessary level of freedom to create and carry out plans.

14. **Esprit de Corps** – Organizations should strive to promote team spirit and unity.

Selection of organization – In order to achieve the objective of this project we needed an organization where business is carried on a large business and various activities are performed. On the advice of project guide by “FAYOL GROUP” V –MART was selected. The following were the chief the reason for the selecting for this company: -

1. It is capable of fulfilling the purpose of the project.
2. It is situated nearby and visiting it would be easy.





ABOUT THE ORGANISATION

Name of The Company -----	V – MART Ltd.
Head Office -----	New Delhi
Company type -----	Private Ltd.
Year of Establishment -----	2002
Founders -----	Mr. Lalit Agarwal Mr. Hemant Agarwal
Area served -----	Local
No. of Employees -----	80
Annual Sales -----	80 Crores
Annual Profit -----	20 Crores
Fixed Assets -----	10 Crores

V Mart store from outside



Mr. Lalit Agarwal: Founder of V-Mart



Questionnaire (Used for report making)

Sl. No.	Questions	Yes	No	N.R.
1	Do you have all the authority connected with your work?			
2	Do you get orders from more than one boss?			
3	Do you give top priority to the interests of the company?			
4	Do you get reasonable remuneration?			
5	(i) Are the daily decisions made by people concerned?			
6	(ii) Are the major decisions taken only by the higher authorities?			
7	Does your company give equal remuneration to all the employees doing a similar job?			
8	Have you served this company for more than 1 year?			
9	Does your boss give importance to your suggestions?			

Analysis based on Questionnaire

Centralisation and decentralization-

Q1 Are the daily decisions made by the person concerned?

Q 2 Are the major decisions taken only by the higher authorities?

Answers – i. Yes No No response Number of respondents

i 66 9 5 80

ii 75 0 5 80

Conclusion – The above analysis clearly shows that the company doesn't adopt a complete centralization. Neither does it do so in the case of decentralization. Instead it can be said that the company follows the principles of centralization in an effective way.

Subordination of individual interest to general interest

Results of empirical investigation –

Q-1 Do you give top priority to the interest of the company?

Yes	No	No response	Number of respondents
67	8	5	80

Conclusion – On the basis of the figures available in the table it can be asserted that the employees of the company gave priority to general interest over the individual interest.

Remuneration to Employees

Results of empirical investigation –

Q- 1 Do you get reasonable remuneration?

Yes	No	No response	Number of respondents
35	40	5	80

Conclusion - On the basis of the figures available in the table 50% of the employees are not happy about remuneration policy of the company. Therefore it can be undoubtedly said that the company lacks behind in observing this principle of management.

Scalar Chain-

Results of empirical investigation –

Q- 1 Does the boss of your boss directly communicate with you?

Yes	No	No response	Number of respondents
61	12	7	80

Conclusion- The above analysis shows that the majority of employees directly communicate with the boss of their bosses. It means that the principle of scalar chain is being violated. This situation is not good for the organizational health of the company.

Equity-

Results of empirical investigation –

Q- 1 Does your company give equal treatment to all the employees doing a similar job?

Yes	No	No response	Number of respondents
45	31	4	80

Conclusion- The above analysis shows that the company is not conscious about observing this principle of management. Which will ultimately influence the efficiency and morale of employees?

Stability of Personnel-

Results of empirical investigation –

Q- 1 Have you served this company for more than one year?

Yes	No	No response	Number of respondents
28	51	1	80

Conclusion

According to the **Professor DEEPAK VERMA** “A project is a whole hearted, purposeful activity proceeding in a social environment.”

A project from the point of view of student can be purposeful learning activity including practical problems and carried out in a small life manner to achieve specific goal. In other words project work refers to a successful completion of a study.

This project work has been helpful in studying the meaning. Techniques and functions of principles of management given by Henry Fayol in a better manner.

The project had been helpful in understanding significance of principles of management which is as under –

- Provide useful insight to managers.
- Optimum utilization of resources and effective administration
- Scientific decisions.
- Meeting changes environmental requirements.
- Fulfilling social responsibilities.
- Management training, education and research.

व्यवसायिक अध्ययन में परियोजना कार्य

Stock Exchange

STOCK EXCHANGE



-HENRI FAYOL GROUP

WHAT IS STOCK EXCHANGE?

Definition of Stock Exchange : The securities regulation act of 1956 defined stock exchange as “an association , organization , or a individual which is established for for the purpose of assisting , regulating , and controlling business in buying ,selling and dealing in securities.”



HISTORY OF STOCK EXCHANGE



The stock exchange was established by “East India company” in 18th century . In India it was established in 1850 with 22 stock brokers opposite to town hall Bombay .This stock exchange is known as oldest stock exchange of Asia.

TERMS RELATED TO STOCK EXCHANGE

1. BROKERS
2. JOBBERS
3. SPECULATION
4. SPECULATOR
5. DEMATERIALISATION
6. DEPOSITORY
7. DEPOSITORY PARTICIPANT
8. NSDL
9. CDSL

BROKER AND JOBBER

BROKER: He is one who acts as an intermediary on behalf of others. A broker in a stock exchange is a commission agent who transacts business in securities on behalf of non members.

JOBBER: He is not allowed to deal with the public directly. He deals with brokers who are engaged with the investors. Thus, the securities are bought by the jobber from members and sold to members who are operating on the stock exchange as brokers.



SPECULATION AND SPECULATOR

- ✓ **SPECULATION** : It is the transaction of members to buy or sell securities on stock exchange with a view to make profits to anticipated raise or fall in price of securities.
- ✓ **SPECULATOR** : The dealer in stock exchange who indulge in speculation are called speculator . They do not take delivery of securities purchased or sold by them , but only pay or rescue the difference between the purchase price and sale price . The different types of speculators are
 - ❖ BULL
 - ❖ BEAR
 - ❖ STAG
 - ❖ LAME DUCK



Bombay Stock Exchange Limited
BSE
The edge is efficiency



BOMBAY STOCK EXCHANGE



It is oldest and first stock exchange of India established in the year 1875. First it was started under banyan tree opposite to town hall of Bombay over 22 stock brokers. The top gainer in BSE is 100 companies in that GMR infra is first





MARKET

Currently, NSE has the following major segments of capital market:

- ❖ EQUITY
- ❖ FUTURE AND OPTIONS
- ❖ DEBT MARKET
- ❖ CURRENCY FUTURE
- ❖ MUTUAL FUND



DEMATERIALIZATION

Dematerialization (DEMAT) is the move from physical certificates to electronic book keeping. Actual stock certificates are slowly being removed and retired from circulation in exchange for electronic recording.

DEPOSITORY

1. What is a Depository?

A depository is an organization which holds securities (like shares, debentures, bonds, government securities, mutual fund units etc.) of investors in electronic form at the request of the investors through a registered Depository Participant. It also provides services related to transactions in securities.

2. How is a depository similar to a bank?

BANK	DEPOSITORY
Holds funds in an account	Holds securities in an account
Transfers funds between accounts on the instruction of the account holder	Transfers securities between accounts on the instruction of the BO account holder
Facilitates transfer without having to handle money	Facilitates transfer of ownership without having to handle securities
Facilitates safekeeping of money	Facilitates safekeeping of securities

1. NSDL

NSDL, the first and largest depository in India, established in August 1996 and promoted by institutions of national stature responsible for economic development of the country has since established a national infrastructure of international standards that handles most of the securities held and settled in form in the Indian capital market. dematerialised

NSDL

2. CDSL

- Central Depository Services Limited, is the second Indian central securities depository based in Mumbai. Its main function is the holding securities either in certificated or uncertificated form, to enable book entry transfer of securities.

ISO 27001 Certified

DEPOSITORY PARTICIPANT (DP)

- In India, a **Depository Participant (DP)** is described as an agent of the **depository**. They are the intermediaries between the **depository** and the investors. The relationship between the DPs and the **depository** is governed by an agreement made between the two under the Depositories Act.
- SEBI (D&P) Regulations, 1996 prescribe a minimum net worth of ₹ 50 lakh for stockbrokers, R&T agents and non-banking finance companies (NBFC), for granting them a certificate of registration to act as DPs.



The market regulator 'SEBI'

Sebi orders PACL to refund record ₹49,100cr to investors

N.M.Bhajan@timesgroup.com
 In the biggest ever crash-down on large-scale illicit money pooling scheme and a case that dwarfs the clampdown on Sahara, market regulator Sebi has asked PACL (formerly Pacific Agrotech Corporation) to refund Rs 49,100 crore to investors within three months. Sebi has also ordered the immediate closure of unauthorised online investment schemes (OIS) run by the company. "The total amount mobilised amounts to Rs 49,200 crore. This figure could have been even more if PACL had provided the details of the funds mobilised during the period of April 1, 2012 to February 25, 2013," Sebi said in its 92-page order.

► **Kareem Sultan's cold feet may delay Roy release, P 13**
 ► **Continued on P 14**
www.bhaskar.com



POWER OF SEBI

- ✓ Power to approve the bye-laws of stock exchange
- ✓ Power to inspect the books of accounts
- ✓ Power to grant license to any person for the purpose of dealing in certain areas.
- ✓ Power to delegate powers exercisable by it.
- ✓ Power to try directly the violation of certain provision of the company Act

HOW TO DEAL AND INVEST IN STOCK EXCHANGE

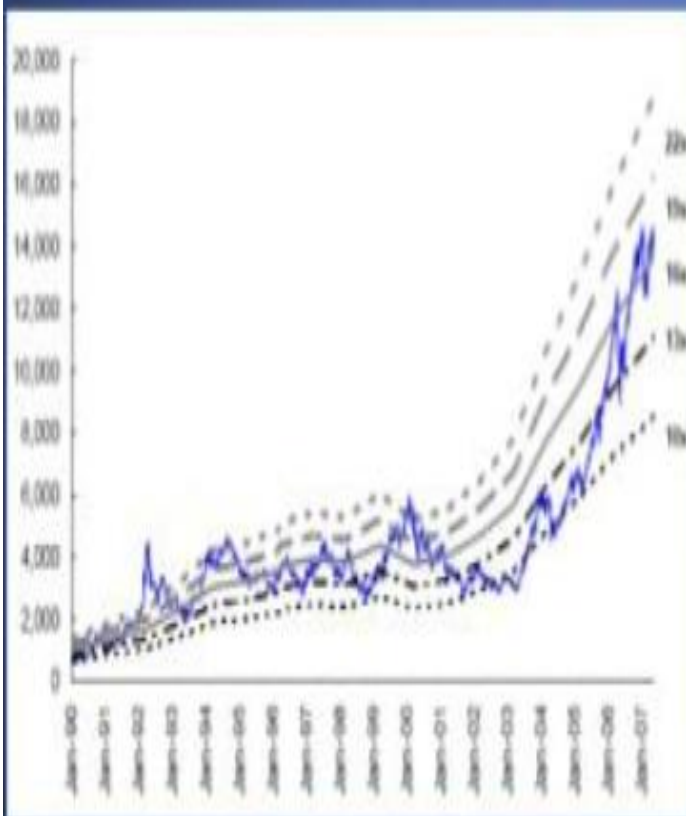
In order to deal with a securities one has to have an account called Demat a/c or Trading a/c. It is just like a bank account. Same procedure of opening the bank account is followed to open the a/c. But all the banks does not give this facility of opening the account, only few banks provide this facility. After demat a/c or Trading a/c is opened then the securities is bought and sold. The banks which gives facility of demat a/c in India is

- ✓ ICICI Bank
- ✓ Citi Bank
- ✓ Bank of Baroda

HOW TO SEE THE VALUE OF SHARES IN STOCK EXCHANGE

SENSEX is an indicator to checkout in
BSE

NIFTY is an indicator to checkout in NSE



25 LISTED COMPANIES IN BSE

BANKING SECTOR

- STATE BANK OF INDIA
- IDBI BANK LATD.
- HDFC BANK LTD.
- KOTAK MAHINDRA BANK LTD.
- ORIENTAL BANK OF COMMERCE
- BANK OF INDIA
- ICICI BANK LTD.
- AXIS BANK LTD.
- PUNJAB NATIONAL BANK
- UCO BANK

INFRASTRUCTURE SECTOR

- ZEE ENTERTAINMENT LTD.
- SUN TV NETWORK LTD.
- TV18 BROADCAST LTD.
- DISH TV INDIA LTD.
- DEN NETWORKS LTD.
- BPO/KPO SECTOR
- FIRST SOURCE SOLUTIONS LTD.
- ECLERX SERVICES LTD.

BIOTECHNOLOGY SECTOR

- BIOCON LTD.
- FERTILIZERS SECTOR
- GUJARAT STATE FERTILIZERS & CHEMICALS LTD.
- COROMANDEL INTERNATIONAL LTD.

MINING SECTOR

- NMDC LTD.
- IT SECTOR
- TCS LTD.
- TECH MAHINDRA LTD.
- MINDTREE LTD.
- HCL TECHNOLOGIES LTD.

**ON 19 SEPT 2016 Rs. 50,000
WERE INVESTED IN
FOLLOWING FIVE
COMPANIES EQUALLY**

- 1. SYNTEX INDUSTRIES**
- 2. D LINK**
- 3. DLF**
- 4. ASHOK LEYLAND**
- 5. IDBI**

SYNTEX INDUSTRIES

DATE	PRICE PER SHARE	NO. OF SHARES
19 SEPT	Rs. 83	120
18 OCT	Rs. 82	120

D LINK INDIA

DATE	PRICE PER SHARE	NO. OF SHARES
19 SEPT	Rs. 82	121
18 OCT	Rs. 85.95	121

DLF

DATE	PRICE PER SHARE	NO. OF SHARES
19 SEPT	Rs. 147	68
18 OCT	Rs. 151	68

ASHOK LEYLAND

DATE	PRICE PER SHARE	NO. OF SHARES
19 SEPT	Rs. 83	120
18 OCT	Rs. 82	120

TATA STEEL

DATE	PRICE PER SHARE	NO. OF SHARES
19 SEPT	Rs. 355	28
18 OCT	Rs. 413	28

HIGHEST & LOWEST PRICE OF STOCK DURING 19 SEPT TO 18 OCT

NAME OF CO.	DATE	LOWEST PRICE	DATE	HIGHEST PRICE
SYNTEX INDUS.	29 SEPT	Rs. 71.25	23 SEPT	Rs. 88.95
D LINK	21 SEPT	Rs. 75.25	27 SEPT	Rs. 94.20
DLF	29 SEPT	Rs. 138.3	5 OCT	Rs. 160.25
ASHOK L	29 SEPT	Rs. 76.30	20 SEPT	Rs. 85.60
TATA STEEL	19 SEPT	Rs. 355.40	18 OCT	Rs. 424

VALUE OF INVESTMENT AS ON 18 OCT 2016

NAME OF CO.	MARKET PRICE PER SHARE	NO. OF SHARES	TOTAL VALUE	GAIN/LOS S
SYNTEX INDUS.	Rs. 82	120	Rs. 9840	-160
D LINK	Rs. 85.95	121	Rs. 10400	400
DLF	Rs. 151	68	Rs. 10268	268
ASHOK L	Rs. 84	123	Rs. 10332	332
TATA STEEL	Rs. 424	28	Rs. 11564	1564
			NET GAIN	2404 (4.80%)

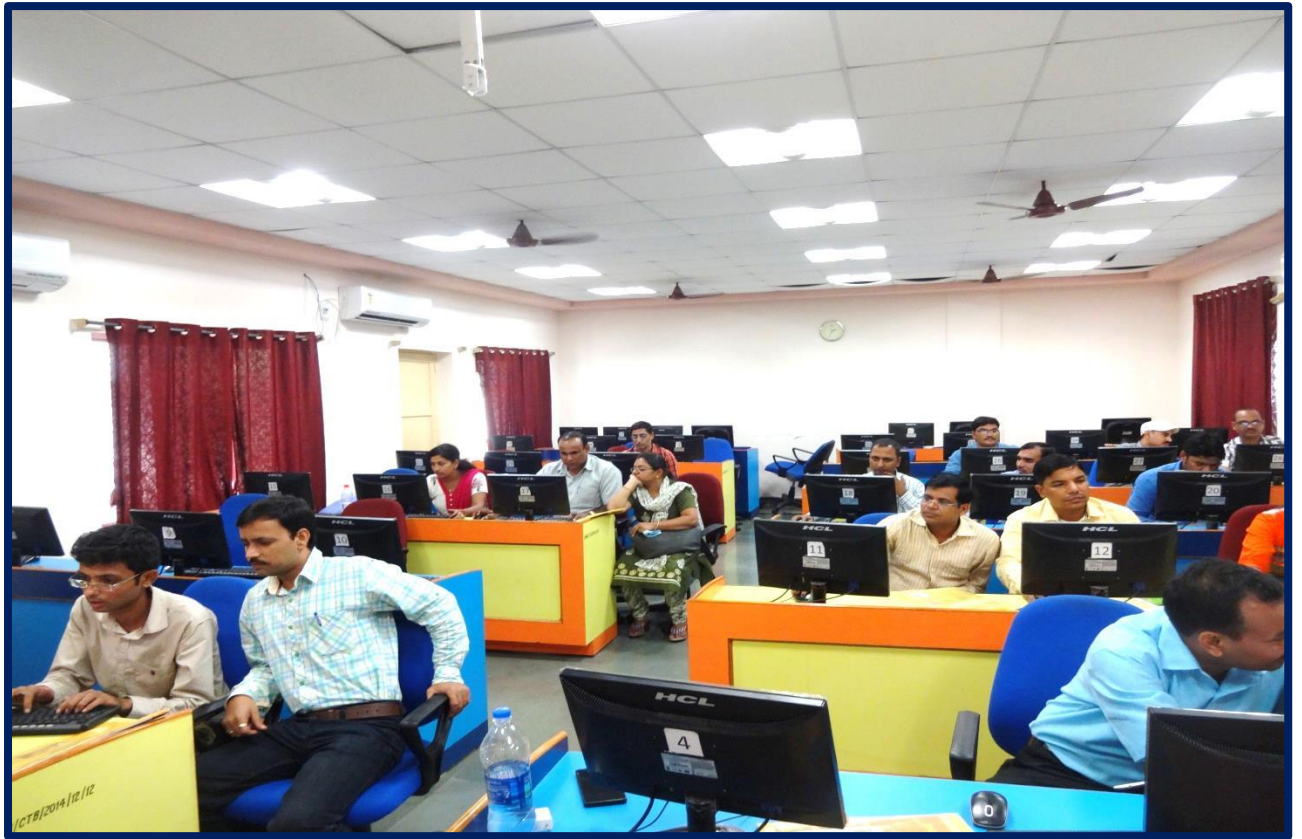
स्मृतियाँ



प्रार्थना सभा एवं दीप प्रज्ज्वलन



सत्र के दौरान व्यस्त प्रतिभागी



प्रतिभागियों द्वारा परियोजना कार्य का निर्माण



प्रतिभागियों द्वारा परियोजना कार्य का प्रस्तुतिकरण



अतिथि वक्ता द्वारा लिए गए सत्र एवं गतिविधियाँ



प्रतिभागियों द्वारा कार्यशाला पर अपने विचार अभिव्यक्ति



निदेशक महोदया द्वारा कार्यशाला के समापन पर प्रमाण-पत्र वितरण

समूह छायाचित्र



**KENDRIYA VIDYALAYA SANGATHAN, NEW DELHI
ZONAL INSTITUTE OF EDUCATION & TRAINING, MUMBAI
3-DAY WORKSHOP ON PROJECT WORK IN ACCOUNTANCY & BUSINESS STUDIES
FOR PGT (COMMERCE)**



FROM 18.10.2016 TO 20.10.2016