

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VJA -10**  
*An Autonomous College in the Jurisdiction of Krishna University, Machilipatnam*

**DEPARTMENT OF COMMERCE**

**4 Years B.Com. (Accounts) Programme**  
**Proposed from the Academic Year 2024- 2025**

<b>B.Com</b>		<b>Accounts (with Minor Management)</b>		
<b>Sem</b>		<b>Title</b>	<b>Hours</b>	<b>Credits</b>
Sem 1	Major1	Fundamentals of Commerce	5	4
	Major2	Business Organization	5	4
	Lang	English	4	4
	Lang	Telugu/Hindi	4	4
	Multi-Disciplinary	Basic Mathematics	2	2
	SDC	ICT -1	2	2
		Environmental Education	2	2
		<b>Total</b>	<b>24</b>	<b>22</b>

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA: VIJAYAWADA-10**

An autonomous college in the jurisdiction of Krishna University : Machilipatnam

**23COMT11: FUNDAMENTALS OF COMMERCE**

**Offered to: B.Com (Accounts)**

**Semester : I**

**75 Hours**

**Credits : 4**

**Course Aims and Objectives:**

<b>S.N O</b>	<b>COURSE OBJECTIVES</b>	
1	Introduce the students to the basic concepts of commerce in economic development and societal development	
2	Understand the Accounting Principles, ledgers and preparation of Trial Balance.	
3	Understand the types of Subsidiary books	
4	Make the students to understand the knowledge of market structures and its price determination	
5	Acquaint the knowledge of GST, Central Board of Direct Taxes (CBIT) and Central Board of Excise and Customs (CBEC)	

<b>CO NO</b>	<b>COURSE OUTCOME</b>	<b>BTL</b>	<b>PO</b>	<b>PSO</b>
<b>CO1</b>	Understand about Industry, Commerce, Business, Trade, Aids to Trade, Role of commerce in economic and societal development.	<b>K1</b>	<b>PO1</b>	<b>1</b>
<b>CO2</b>	Understand about accounting cycle, Branches of Accounting, Concepts and Conventions of accounting and preparation of journal and ledger	<b>K2</b>	<b>PO1</b>	<b>2</b>
<b>CO3</b>	Learn about types of subsidiary books	<b>K3</b>	<b>PO1</b>	<b>1</b>
<b>CO4</b>	Know about definitions of Economics, Macro Economics, Micro Economics, Law of Demand, Market Structure and its price determination.	<b>K4</b>	<b>PO1</b>	<b>2</b>
<b>CO5</b>	Understand the concepts of Direct Taxes and Indirect Taxes	<b>K5</b>	<b>PO1</b>	<b>2</b>

CO-PO MATRIX									
CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1									
CO2									
CO3									
CO4									
CO5									

Use the codes 3, 2, 1 for High, Moderate and Low correlation Between CO-PO-PSO respectively

### Course Structure:

#### Unit 1: Introduction:

Concepts of Business – Trade – Industry and Commerce – Business – Meaning, Definition – Features and Functions of Business – Trade Classification – Aids to trade – Industry Classification and commerce – Role of commerce in Economic Development – Role of commerce in Societal Development.

Weblink: <https://www.toppr.com/guides/business-studies/nature-and-purpose-of-business/classification-of-business-activities/>

#### Unit 2: Accounting Principles:

Meaning and Objectives Accounting, Accounting Cycle - Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP – Classification of Accounts and its rules – Book – Keeping and Accounting – Double Entry Book – Keeping – Journalizing-Posting to Ledgers – Balancing of Ledger Accounts

Weblink: <https://www.gaapweb.com/>

#### Unit 3: Subsidiary Books:

Types of Subsidiary Books – Cash Book – Simple Cash Book – Double Column Cash Book - Three Column Cash Book – Petty Cash Book , - Preparation of Trial Balance

Weblinks: <https://www.bill.com/learning/trial-balance>

#### Unit 4: Economic Theory:

Meaning , introduction and definition of Economics- Wealth, Welfare, Scarcity- Macro Economics – Micro Economics - Meaning, Definition –Demand and Law of Demand Determinants of Demand – Elasticity of Demand – Supply – Law of Supply – Classification of Markets – Features of Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly – Price determination under perfect competition.

Weblinks:<https://www.investopedia.com/terms/l/lawofdemand.asp>

#### Unit 5: Taxation

Meaning of Tax, Taxation- Types of Tax-Income tax, Corporate Taxation, GST, Customs & Exercise. Differences between Direct and Indirect Tax- Objectives of Tax- Concerned authorities – Central Board of Direct Taxes (CBIT) and Central Board of Excise and Customs (CBIC).

Weblink: <https://chennaicorporation.gov.in/gcc/rules-and-procedure/company-tax/>

#### Lab Exercise:

- Assignment on GAAP.

- Group Activates on Problem solving.
- Collect date and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled based on your analysis, problems on elasticity of demand.
- Assignments and students seminars on Demand function and demand curves
- Quiz Programs
- Co-operative learning on Accounting Principles.
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

**Suggested Readings:**

1. S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. Business Economics -S.Sankaran, Margham Publications, Chennai.
4. Business Economics - Kalyani Publications.

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA: VIJAYAWADA-10**  
An autonomous college in the jurisdiction of Krishna University : Machilipatnam

**23COMT12: BUSINESS ORGANIZATION**

**Offered to : B.Com (Accounts)**

**Semester : I** **75 Hours** **Credits : 4**

**Course Aims and Objectives:**

S.NO	COURSE OBJECTIVES
1	Introduce the students to the concept of Business organization
2	Discuss the forms of business organisations.
3	Understand the formation of a joint stock company as per companies act 2013.
4	Make the students understand the Concept of plant location and lay out.
5	Know about the business combination.

CO No.	COURSE OUTCOME	BTL	PO	PSO
CO1	Understand the basic concepts of business and classification of business activities, concept of business organisation and characteristics of modern business.	K2	5	
CO2	Demonstrate an awareness on formation of new business, types of business organisations and its merits and demerits.	K2	5	
CO3	Acquire the knowledge on the concepts of joint stock company, promotion stages and important documents for an incorporation of a company.	K4	7	

<b>CO4</b>	Know about the importance and factors affecting plant location, understand the importance, types, factors affecting layout.	<b>K3</b>	<b>7</b>	
<b>CO5</b>	Understand the characteristics, objectives, kinds of business combination, concepts of rationalisation and differences between rationalisation and nationalisation.	<b>K2</b>	<b>5</b>	

#### **Unit 1: Business:**

Concept-Meaning- Features - Stages of development of business and importance of business -Classification of Business Activities- Meaning – Characteristics - Importance and Objectives of Business Organization - Business& Profession- Modern Business and their Characteristics.

Weblinks: <https://www.entrepreneursdata.com/modern-business-definition/>

#### **Unit 2: Forms of Business Organization:**

Considerations in Establishing New Business - Forms of Business Organization - Sole Proprietorship, Partnership, Hindu Undivided Family – Co-operatives – Characteristics – Relative merits and demerits.

Weblinks: <https://www.indeed.com/career-advice/career-development/forms-of-businesses>

#### **Unit 3: Formation of a Company as per Companies Act 2013:**

Joint Stock Company– Meaning – Characteristics of Company – Advantages – Kinds of Companies - - Difference between Private and Public Company

Promotion – Stages – Preparation of important documents for incorporation of a company — Contents of Memorandum of Association and Articles of Association –Contents of Prospectus- Certificate of Incorporation.

Weblink: [https://cdn.taxmann.com/BookshopFiles/bookfiles/9789356226463\\_sampleNewdb1266f7a052.pdf](https://cdn.taxmann.com/BookshopFiles/bookfiles/9789356226463_sampleNewdb1266f7a052.pdf)

#### **Unit 4: Plant Location and Layout:**

Meaning- Importance, Factors affecting Plant Location - Plant Layout - Meaning, Objectives, Importance-Types of Layout- Factors affecting Layout- Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size- Optimum Size and factors determining the Optimum Size.

Weblink: <https://dspmuranchi.ac.in/pdf/Blog/factors%20affecting%20optimum%20firm.pdf>

#### **Unit 5: Business Combination:**

Business Combination –Meaning-Characteristics – Objectives-Causes-Forms and Kinds of Business Combination.-Rationalization: Meaning-Characteristics-Objectives-Principles-Merits and Demerits, Differences between Rationalization and Nationalization.

Weblink:

<https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=MTk2OTcyNDM3&docCategory=Accounting%20Standards&type=open>

#### **Activities:**

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plan location
- Seminars on different topics related to Business organization
- Case study could be given to present business plan of students choice.

#### **Text Book:**

- **Business Organization.** – Lt. Dr. G Ranganatham, Himalaya Publication House

#### **Reference Books:**

1. Gupta, C.B., “Business Organisation”, MayurPublication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.
5. Prakash, Jagdish, “Business Organistaton and Management”, Kitab Mahal Publishers (Hindi and English)

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**An autonomous college in the jurisdiction of Krishna University : Machilipatnam**

<b>Semester:</b>	I	<b>Credits :</b>	2
Offered to	All Sections	<b>Course Code</b>	23COMVACT01
Course Type	<b>Value Added Course</b>	<b>Year of Introduction</b>	<b>2023-24</b>
<b>Year of Revision:</b>	--	<b>Percentage of Revision:</b>	--
<b>Hours Taught</b>	30 hrs. Per Semester		
<b>Course Prerequisites (if any):</b> Intermediate level			

**Financial Education**

**NISM**

**Chapter – 1**

Introduction - Need for Financial Literacy. - Role of financial education in achieving financial well being - Importance of Financial Planning. - Key Concepts in Personal Finance - Key concepts of Personal Finance: Savings, Investment, Borrowing, Income and Expenses, Surplus/Deficit, Assets and Liabilities, Inflation, Time Value of Money, Active and Passive Income, Instant and Delayed Gratification, etc. - Power of compounding and Rule of 72. - Concept of Rupee Cost Averaging. - Financial Planning and Budgeting - Define Financial Planning. - Financial Planning Process. - Steps involved in Financial Planning Process. - SMART financial goals. - Three pillars of investments. - Concepts of risk and return. - Budgeting and its importance in financial planning.

**Chapter – II**

Savings Related Products - Types of bank accounts: Savings account, Current account, fixed deposits, recurring deposits.- Various modes of transfer through banking channel: NEFT, RTGS, IMPS, UPI. - Account opening process and importance of KYC norms. - Do’s and don’ts while using digital payments. - Credit cards and Debit cards. - Role of Reserve Bank of India.

## Chapter – III

Investment in Securities Market - Investment avenues offered by Securities Markets. - Primary Market and [Secondary Market](#). - Operational aspects of securities markets: placement of orders, [contract note](#), pay-in and pay-out, trading and settlement cycle. - Various risks involved in investing in securities markets. - Benefits of investing through Mutual Funds. - Mutual Fund categorization and product labeling of mutual funds. - Systematic Investment Plan (SIP) and its advantages. - Role played by Commodity Derivatives markets in hedging of commodity price risk. - Products traded in Commodity Derivatives Exchanges and their usefulness to various stakeholders. - SEBI SCORES - Grievance Redressal mechanism in Securities Markets.

<b>Semester:</b>	I	<b>Credits :</b>	2
Offered to	All sections	<b>Course Code</b>	23COMVACT02
Course Type	<b>Value Added Course</b>	<b>Year of Introduction</b>	<b>2024-25</b>
<b>Year of Revision:</b>	--	<b>Percentage of Revision:</b>	--
<b>Hours Taught</b>	30 hrs. Per Semester		
<b>Course Prerequisites (if any):</b> Intermediate level			

### Health Insurance

#### IC 38 Insurance Institute of India

##### Unit – I

Introduction of Insurance - Types of insurances. Growth of Insurance sector in India - Regulatory mechanism (IRDA) - Its functions

##### Unit – II

Grievance Redressal Mechanism - Regulatory aspects of Insurance Agents - Legal Principle of an Insurance Contract – Customer Service - Extending post-insurance service to customers.

##### Unit - III

HEALTH INSURANCE - Introduction to Health Insurance - Insurance Documentation - Health Insurance Products - Health Insurance Underwriting - Health Insurance Claims.

<b>Semester:</b>	I	<b>Credits :</b>	2
Offered to	All sections	<b>Course Code</b>	23COMVACT03
Course Type	<b>Value Added Course</b>	<b>Year of Introduction</b>	<b>2023-24</b>
<b>Year of Revision:</b>	--	<b>Percentage of Revision:</b>	--
<b>Hours Taught</b>	30 hrs. Per Semester		
<b>Course Prerequisites (if any):</b> Intermediate level			

### Digital Banking

#### IIBF

#### Unit – I Digital Banking Products

Introduction – Evolution of Banking – Regulatory Mechanism – RBI – Structure and Functions - Need for Digital Banking Products - Customer Education for Digital Banking Products

#### Unit – II Mobile Banking and Internet Banking

Mobile Banking Overview and Brief History – Product Features and Diversity – IMPS – Back End Operations and Technology

Internet Banking Overview and Brief History – Product Features - Profitability of Internet Banking – Back End Operations and Technology.

#### Unit – III Marketing of Digital Banking Products

Objectives – Introduction – Product Planning – Sales delivery to customers – After Sales service to customers – Dangers of Mis – Selling.

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**SKILL DEVELOPMENT COURSE**

**23COSDL102: Insurance Promotion**

**Offered to : B.Com (CA)**

Semester : II Credits : 2

Unit :1

Introduction to Insurance-Types of Insurance, Growth of Insurance Sector in India- Regulatory Mechanism (IRDA)-It's Functions.

Unit-II

Life Insurance Plans, Health Insurance Plans, Products and Features. Contents of Documents- Sales Promotion Methods-Finding Prospective Customers- COUNSELLING –Helping Customers in Filing- Extending Post-Insurance Service to Customers.

Unit –III

General Insurance- It's products (Motor, Marine, Machinery, Fire, Travel and Transportation) and Features. Contents of Documents. Dealing with Customers-Explaining Products to Customers- Promoting Customer Loyalty. Maintenance of

Records'

Text Book:

1. Insurance Promotion- Jjagroop Singh, Satish ahuja –Kalyani Publishers.

**DEPARTMENT OF COMMERCE**  
**4 Years B.Com. (General) Programme**  
**Proposed from the Academic Year 2023- 2024**

<b>B.Com</b>	<b>General</b>			
<b>Sem</b>		<b>Title</b>	<b>Hours</b>	<b>Credits</b>
Sem 1	Major1	Fundamentals of Commerce	5	4
	Major2	Business Organization	5	4
	Lang	English	4	4
	Lang	Telugu/Hindi	4	4
	Multi-Disciplinary	Basic Mathematics	2	2
	SDC	ICT -1	2	2
		Environmental Education	2	2
		<b>Total</b>	<b>24</b>	<b>22</b>
Sem 2	Major3	Financial Accounting	5	4
	Major4	Business Management	5	4
	Minor1	Principles and Practice of Life Insurance	5	4
	Lang	English	4	4
	Lang	Telugu/Hindi	4	4
	SEC-2	ICT-2	2	2
	SEC-3	Online Business	2	2
		<b>Total</b>	<b>27</b>	<b>24</b>
		Community Service Project (CSP)		
Sem 3	Major5	Advanced Accounting	5	4
	Major6	Cost & Management Accounting	5	4
	Major7	Banking Theory & Practice	5	4
	Major8	Income Tax	5	4
	Minor 2	General Insurance with Practice	5	4
	Multi-Disciplinary	Basic Statistics	2	2
	SDC	Quantitative Aptitude	2	2
	SDC	Communication Skills	2	2
		<b>Total</b>	<b>31</b>	<b>26</b>

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**

(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

**4 Years B.Com. (Computer Applications ) Programme**

**Proposed from the Academic Year 2023- 2024**

<b>B.Com</b>		<b>Computer Applications</b>		
<b>Sem</b>		<b>Title</b>	<b>Hours</b>	<b>Credits</b>
Sem 1	Major1	<b>Fundamentals of Commerce</b>	3+2	4
	Major2	<b>Business Organization</b>	5	4
	Lang	English	4	4
	Lang	Telugu/Hindi	4	4
	Multi-Disciplinary	Basic Mathematics	2	2
	SDC	Entrepreneurship Development	2	2
		Environmental Education	2	2
		<b>Total</b>	<b>24</b>	<b>22</b>
Sem 2	Major3	<b>Financial Accounting</b>	5	4
	Major4	<b>Office Automation Tools</b>	5	4
	Minor1	<b>Marketing</b>	5	4
	Lang	English	4	4
	Lang	Telugu/Hindi	4	4
	SEC-2	Insurance Promotion	2	2
	SEC-3		2	2
		<b>Total</b>	<b>27</b>	<b>24</b>
		<b>Community Service Project</b>		
Sem 3	Major5	<b>Advanced Accounting</b>	5	4
		<b>Advanced Accounting Practical</b>	2	1
	Major6	<b>Cost &amp; Management Accounting</b>	5	4
		<b>Cost &amp; Management Accounting Practical</b>	2	1
	Major7	<b>Income Tax</b>	5	4
		<b>Income Tax Practical</b>	2	1
	Major8	<b>E Commerce &amp; Web designing</b>	5	4
	Minor 2	<b>Digital Marketing</b>	5	4
	Multi-Disciplinary	Basic Statistics	2	2
	SDC	Communication Skills	2	2
	SDC	<b>Quantitative Aptitude</b>	2	2
		<b>Total</b>	<b>37</b>	<b>29</b>

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**

(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

**4 Years B.Com. (Banking) Programme**

**Proposed from the Academic Year 2023- 2024**

<b>B.Com</b>		<b>Banking</b>		
<b>Sem</b>		<b>Title</b>	<b>Hours</b>	<b>Credits</b>
Sem 1	Major1	Fundamentals of Commerce	5	4
	Major2	Business Organization	5	4
	Lang	English	4	4
	Lang	Telugu/Hindi	4	4
	Multi-Disciplinary	Basic Mathematics	2	2
	SDC	ICT -1	2	2
		Environmental Education	2	2
		<b>Total</b>	<b>24</b>	<b>22</b>
Sem 2	Major3	Financial Accounting	5	4
	Major4	Banking Theory and Practice	5	4
	Minor1	Insurance Management	5	4
	Lang	English	4	4
	Lang	Telugu/Hindi	4	4
	SEC-2	ICT-2	2	2
	SEC-3	Online Business	2	2
		<b>Total</b>	<b>27</b>	<b>24</b>
	<b>Community Service Project (CSP)</b>			
.Sem 3	Major5	Advanced Accounting	5	4
	Major6	Cost & Management Accounting	5	4
	Major7	Innovations in Banking and Insurance	5	4
	Major8	Corporate Banking	5	4
	Minor 2	General Insurance with Practice	5	4
	Multi-Disciplinary	Basic Statistics	2	2
	SDC	Quantitative Aptitude	2	2
	SDC	Communication Skills	2	2
		<b>Total</b>	<b>31</b>	<b>26</b>

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23COMAL231</b>			
<b>Title of the Course</b>				<b>BANKING THEORY &amp; PRACTICE</b>			
<b>Offered to: (Programme/s)</b>				<b>B.COM (GENERAL)</b>			
<b>L</b>	<b>4</b>	<b>T</b>	<b>1</b>	<b>P</b>	<b>0</b>	<b>C</b>	<b>4</b>
<b>Year of Introduction:</b>		<b>2024-25</b>		<b>Semester:</b>			<b>3</b>
<b>Course Category:</b>		<b>MAJOR</b>		<b>Course Relates to:</b>		<b>NATIONAL</b>	
<b>Year of Revision:</b>				<b>Percentage:</b>			
<b>Type of the Course:</b>				<b>Entrepreneurship</b>			
<b>Crosscutting Issues of the Course :</b>				<b>Professional Ethics</b>			
<b>Pre-requisites, if any</b>							

**Course Description:**

This course provides a comprehensive introduction to the banking sector, exploring the foundational concepts of banking, including the roles and functions of commercial banks and the Reserve Bank of India (RBI). It covers various banking systems such as unit, branch, and investment banking, and delves into innovations like e-banking and mobile banking. The course also examines different types of banks, including indigenous, cooperative, and development banks. Key topics include the banker-customer relationship, KYC norms, and the responsibilities of collecting and paying bankers. Practical aspects such as payment gateways and statutory protections are also discussed.

**Course Aims and Objectives:**

<b>S.N O</b>	<b>COURSE OBJECTIVES</b>
<b>1</b>	Introduce the students to the basic concepts of banking as a financial disintermediation service.
<b>2</b>	Discuss and evaluate the theories relating to the role of banks as financial intermediaries.
<b>3</b>	Describe and analyse the various bank performance measures.
<b>4</b>	To make the students understand the conceptual and Legal parameters.
<b>5</b>	To provide an easy way for people to pay for goods and services save their money and transfer money between accounts.

**Course Outcomes**

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

<b>CO No.</b>	<b>COURSE OUTCOME</b>	<b>BTL</b>	<b>PO</b>	<b>PSO</b>
<b>CO1</b>	To understand the basic concepts of banks and functions of commercial banks.	<b>K2</b>	<b>5</b>	
<b>CO2</b>	Demonstrate an awareness of law and practice in a banking contest.	<b>K2</b>	<b>5</b>	
<b>CO3</b>	Engage the critical analysis of the practice of banking law.	<b>K4</b>	<b>7</b>	
<b>CO4</b>	Organize information as it relates to the regulation of banking products and services.	<b>K3</b>	<b>7</b>	
<b>CO5</b>	Formulate the procedure for better service to the customers from various banking innovations.	<b>K2</b>	<b>5</b>	

CO-PO MATRIX									
CO No.	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1					1		2		
CO2					1		2		
CO3					1		2		
CO4					1		2		
CO5					1		2		

**Course Structure:**

**Unit – 1: Introduction** (15Hrs)

Content: Meaning and Definition of Bank – Functions of commercial banks – credit creation with examples – kinds of banks – functions of RBI – Central banking vs commercial banking.

<https://www.toppr.com/guides/general-awareness/banking/functions-of-commercial-banks/>

**Unit – 2: Banking Systems** (15Hrs)

Unit banking – branch banking – investment banking – innovations in banking – E- Banking – Online and Offshore banking – Internet Banking- Anywhere banking – ATM’S – RTGS – NEFT – Mobile banking.

<https://keydifferences.com/difference-between-unit-banking-and-branch-banking.html>

**Unit – 3: Types of Banks** (15Hrs)

Indigenous Banking- Cooperative banks, Regional Rural banks – SIDBI -NABARD – EXIM Bank.

<https://www.financialservices.gov.in/beta/en/nabard-act>

**Unit – 4: Banker and Customer** (15Hrs)

Meaning and definition of Banker and customer- Types of customers – General relationship and special relationship between Banker and Customer – KYC norms.

<https://bankopedia.co.in/2023/10/11/banker-customer-relationship-comprehensive-guide/>

**Unit – 5: Collecting banker and Paying banker** (15Hrs)

Concepts – Duties and Responsibilities of collecting banker – Holder for value – Holder in due course- Statutory Protection to collecting banker – Responsibilities of paying banker – Payment Gateways.

**Text Books:**

1. Rudra Sai Baba (2017). Banking theory and Practice (18<sup>th</sup> ed.). Kalyani publishers.
2. JagroopSingh&SeemaGhosh, (2018) Banking theory and practice, Kalyani publishers.

**REFERENCE:**

1. . E. Gorden & K. Natarajan, (2013), Banking theory and practice, 29<sup>th</sup> edition, Himalaya publishers

**SEMESTER -END MODEL QUESTION PAPER**

<b>Course Code &amp; Title of the Course:</b>	<b>23COMAL231</b>
<b>Title:</b>	<b>Banking Theory and Practice</b>
<b>Offered to:</b>	<b>B. Com Honours General</b>
<b>Category: Major</b>	<b>SEMESTER: 3</b>
<b>Max. Marks</b>	<b>70</b>
<b>Max. Time</b>	<b>3 Hrs</b>

**Section A:**

**Answer the following**

**5 x 4 =20**

- 1 (a) Write the meaning and definition of banking. K1  
OR
- (b) Explain various types of Banks. K1
- 2 (a) Write a brief note on NEFT. K2  
OR
- (b) What is Off shore Banking? K2
- 3 (a) Write a note on EXIM Bank. K1  
OR
- (b) Write about Indigenous Banks.K1
- 4 (a) Define KYC Norms. K2  
OR
- (b) Define Customer. K2
- 5 (a) What is Payment Gateway? K2  
OR
- (b) Define Holder in Due course. K2

**Section B**

**Answer the following.**

**5 x10=50**

- 6 (a) Explain the functions of commercial banks. K1  
OR
- (b) Distinguish between Central banking and Commercial Banking.K1
- 7 (a) Explain the merits and de-merits of Branch Banking.K2  
OR
- (b) Write note on e – banking.K2
- 8 (a) Write a note on NABARD.K1  
OR
- (b) What are the problems faced by Regional Rural Banks?K1
- 9 (a) Discuss the general relationship between Banker and Customer.K2  
OR
- (b) Write about Various customers of banking sector.K2
- 10 (a) Write about Duties and Responsibilities of Collecting Banker.K1  
OR
- (b) Explain the statutory protection to Collecting Banker.K1

<b>Course Code</b>		<b>23COMAL232</b>					
<b>Title of the Course</b>		<b>Income Tax</b>					
<b>Offered to: (Programme/s)</b>		<b>B.Com (General &amp; Computer Applications )</b>					
<b>L</b>	<b>0</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>2</b>	<b>C</b>	<b>1</b>
<b>Year of Introduction:</b>		<b>2024-25</b>		<b>Semester:</b>		<b>3</b>	
<b>Course Category:</b>				<b>Course Relates to:</b>		<b>B.Com CA</b>	
<b>Year of Revision:</b>				<b>Percentage:</b>			
<b>Type of the Course:</b>							
<b>Crosscutting Issues of the Course :</b>							
<b>Pre-requisites, if any</b>							

**Course Description:**

This course covers the essentials of income tax law, starting with fundamental concepts such as definitions of a person, assessee, and assessment year, and extending to residential status and tax incidence. It explores income from salaries, including provident funds, allowances, perquisites, and deductions. The course also addresses income from house property, focusing on annual value and deductions. Business and professional income topics include admissible expenses and computation methods. It examines capital gains, types of capital assets, exemptions, and computations, along with income from other sources, including taxable incomes and deductions. Practical problems enhance understanding and application.

**Course Aims and Objectives:**

<b>S. No</b>	<b>COURSE OBJECTIVES</b>
<b>1</b>	Understand the fundamental concepts of income tax terminology and principles, including definitions of key terms like person, assessee, and assessment year, as well as residential status and the incidence of tax.
<b>2</b>	Calculate Salary Income by analysing various components such as allowances, perquisites, provident funds, and deductions under Section 16.
<b>3</b>	Evaluate Income from House Property by calculating annual value, addressing different types of occupancy, and applying deductions to compute net income from house property.
<b>4</b>	Analyse Business and Professional Income Identify admissible and inadmissible expenses for both business and professional income, and perform accurate computations of taxable income.
<b>5</b>	Classify capital assets, compute capital gains, apply relevant exemptions, and compute income from other sources, including taxable incomes and allowable deductions.

**Course Outcomes**

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

<b>CO NO</b>	<b>COURSE OUTCOME</b>	<b>BTL</b>	<b>PO</b>	<b>PSO</b>
<b>CO1</b>	Define and explain key concepts of income tax, including the definitions of person, assessee, assessment year, and the principles of residential status and incidence of tax.	<b>K2</b>	<b>4</b>	
<b>CO2</b>	Compute salary income by applying knowledge of allowances, perquisites, provident funds, and deductions under Section 16, effectively solving related problems.	<b>K3</b>	<b>6</b>	



CO3	Analyze and compute business and professional income, distinguishing between admissible and inadmissible expenses, and applying these concepts to practical scenario.	K3	6	
CO4	Analyze and compute business and professional income, distinguishing between admissible and inadmissible expenses, and applying these concepts to practical scenario.	K3	6	
CO5	Classify capital assets, compute capital gains, apply exemptions, and assess income from other sources, demonstrating proficiency in handling various income tax calculations and deductions.	K3	4	

**For BTL: K1: Remember; K2: Understand; K3: Apply; K4: Analyze; K5: Evaluate; K6: Create**

CO-PO MATRIX									
CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1				1		2			
CO2				2		3			
CO3				2		3			
CO4				2		3			
CO5				2		2			

**Unit 1: Introduction.**

(15Hrs)

Basic concepts - person, Assesse, Assessment year, previous year, Income, Agricultural Income- Incomes exempt from tax (Theory) - Residential status- Incidence of Tax (Problems).

**Examples/Applications/Case Studies:**

Exercises on computation of incidence of tax.

**Unit 2: Income from salary**

(20Hrs)

Basis of charge, meaning of salary, Types of provident funds-Allowances-Perquisites-Profits in lieu of salary-Deductions U/s 16- Computation of salary income (including problems)

**Examples/Applications/Case Studies:** Exercises on computation of Income from salary

**Unit 3: Income from house property**

(10Hrs)

Basis of charge-Annual value-Let-out /self-occupied /deemed to be let-out house- Deductions from Net annual value - Computation of income from house property (including problem).

**Examples/Applications/Case Studies:** Exercises on computation of Income house property

**Unit 4: Profits and gains from Business or Profession**

(10Hrs)

Meaning of business and profession - Admissible and inadmissible expenses-Computation of Business income.

Profession: Admissible Receipts and Payments-Computation of Professional income.

**Examples/Applications/Case Studies:**

Exercises on computation of Profit and gains from business

Exercises on computation of Income from profession

**Unit 5: Capital gains and Income from Other sources**

(15Hrs)

Capital assets - Types of capital assets - Types of capital gains - Exemptions from capital gains - Computation of capital gains.

Incomes taxable under the head income from other sources and deductions from income other sources.

**Examples/Applications/Case Studies:**

- Exercises on computation of taxable Long term capital Gain
- Exercises on computation of taxable Short term capital Gain
- Example of Casual incomes and Specified Income
- Application of TDS and its Calculation

**Exercises/Projects:**

- Exercises on computation of Taxable income from other sources

**Specific Resources: (web)**

<https://cleartax.in/s/other-income-sources>

<https://dit-live.taxmann.com/tutorials/49.income-from-other-sources.pdf>

**Text Books:**

1. Gaur & Narang (2024) Income Tax Law & Accounts By Kalyani Publishers, New Delhi

2.. Students Guide to Income Tax By: V.K.Singhania Taxmann - New Delhi. 12<sup>th</sup> edition

**Reference:**

1. R.G.Saha and Usha Devi N (2024) Income Tax Law By Himalaya Publishing house.

**SEMESTER -END MODEL QUESTION PAPER**

<b>Course Code &amp; Title of the Course:</b>	<b>23COMAL232</b>
<b>Title:</b>	<b>Income Tax</b>
<b>Offered to:</b>	<b>B.Com Gen/CA</b>
<b>Category:</b>	<b>Major</b>
<b>Max. Marks</b>	<b>70</b>
<b>Max. Time</b>	<b>3 Hrs</b>

**Section – A**

**Answer the following.**

**5x4=20**

1. A) What is assessment year and previous year? K1  
Or  
B) Define Person. K1
2. A) Write about Deductions U/s 16 K2  
Or  
B) Write about House Rent Allowance. K2
3. A) How to determined annual value of let out property? K2  
Or  
B) Write about Deductions U/s 24. K2
4. A) Write any five allowable expenses. K2  
Or  
B) What do you understand the terms business and profession?
5. A) What is capital asset? K2  
Or  
B) Write about Deductions U/s 57. K2

**Section – B**

**Answer the following.**

**5x10=50**

6. A) . From the particulars of Mr X compute his gross total income for the assessment year 2024-25 if he is:

- 1) Resident, 2) Not-ordinarily resident, 3) Non resident
- i) Income from business in Hubli Rs.1,00,000
- ii) Profit from business in U.K. controlled from India Rs. 60,000
- iii) Income from house property in Japan not received in India Rs. 50,000
- iv) Income from business in India but received in U.K. Rs. 30,000
- v) Salary received in India for services rendered in USA Rs. 70,000
- vi) Interest on deposit with SBI in Bangalore Rs. 20,000
- vii) Profit from Business in Singapore controlled from India (1/3 profit received in India) Rs. 30,000
- viii) Dividend received from domestic company Rs. 5,000
- ix) Agricultural income earned in Nepal Rs. 25,000
- x) Commission received in India for the services given in Nepal Rs. 10,000. K3

Or

B) Following are the incomes of Mr. Krishna for the previous year 2023-24

- a) Interest on saving Bank deposited in Allahabad Bank Rs.1,200

- b) Income from agriculture in Africa invested in Nepal Rs.10,000
- c) Dividend received in U.K. from American Company, a part of which Rs. 2,000 remitted to India. Rs.10,000
- d) Pension received in Belgium for services rendered in India with a Limited Company Rs. 20,000
- e) Profit from the business in Bangalore Rs. 10,000. K3

7. A) Compute the taxable salary income of Mr X for the A.Y. 2024-25 from the following particulars:

- i) Basic Salary Rs. 12,000 p.m.
- ii) D.A. Rs. 4,000 p.m. (which enters into all retirement benefit as per the terms of employment)
- iii) Bonus Rs. 12,000p.a.
- iv) Rent free accommodation provided by the employer, the fair rental value of which is Rs. 20,000 p.a. The cost of furnishing the house is Rs.10,000
- v) Entertainment Allowance Rs. 500 p.m.
- vi) Own contribution to RPF is at 15% of salary.
- vii) Employer's contribution to RPF is Rs. 9,600 p.a.
- viii) Interest on RPF balance at 9.5% p.a. is Rs. 2,000
- ix) Free use of large motor car for both official and personal purposes. Driver is also provided by the employer. K3

Or

B) Mr. M is a production manager of an industrial unit at Chennai. The particulars of his salary income are under:

- Basic Salary 15,000 p.m.
- Dearness allowance (given under the terms of employment) 5,000 p.m.
- Entertainment allowance 1,000 p.m.
- Medical allowance 500 p.m.
- House Rent allowance 4,000 p.m.
- Rent paid for the house 5,000 p.m.
- Car of 1.2 It. Capacity provided by employer for private and official use.
- Employer meets expenses of car.
- He and his employer (each) contribute 15% of salary to R.P.F. K3

8. A) Mr. Suresh owns a house whose Municipal value is ₹ 20,000. Municipal taxes ₹ 2,000 are paid on this house. The house is let out for an annual rent of ₹ 24,000. Interest on loan taken for construction of the house is ₹ 2,000. Calculate taxable income from house property for the assessment year 2024-25. K3

Or

B) From the following particulars calculate Income from house property K3

Particulars	House-1	House -2
Municipal value	8,000	20,000
Annual rent	Self-occupied	32,000
Local tax	1,600	4,000
Repairs charges	1,000	3,000
Insurance premium	50	200
Interest on loan for construction	1,180	1800
Unrealized rent	----	3000
Vacancy period	---	3Months

9 A) Mr. X prepared the following P&L A/c of his business for the year ended 31<sup>st</sup> March 2024. Find out his business income

K3

Profit & Loss A/c

Particulars	Amount	Particulars	Amount
Salaries & wages	33,000	Gross profit	3,34,725
House hold exp	82,000	Gift received from relatives	274
Rent	1,600		
Income tax	900		
Advertisement	800		
Transport Exp	600		
Fire insurance premium	400		
Life insurance	2,100		
Bad debts reserves	800		
Audit fee	400		
Net profit	2,11,500		
	3,35,000		3,35,000

Or

B) From the particulars given below compute the income from profession of Dr. Karim for the assessment year 2024-25.

K3

**Receipts:**

- i) Visiting fees Rs 26,000/-
- ii) Consultation fess RS 15,000/-
- iii) Sale of Medicines Rs 16,000/-
- iv) DividendsRs 5,000/-

**Expenses**

- i) Dispensary Rent Rs 5,000/-
- ii) Electricity Charges Rs3,000/-
- iii) Telephone Expenses Rs 3000/-
- iv) Salary to compounder Rs 5,000/-
- v) Purchase of Medicines Rs 8,000/-
- vi) Depreciation of X-Ray Machine Rs 2,000/-
- vii) Income Tax Rs 5,000/-
- viii) Donations Rs 2,000/-
- ix) Motor car expenses and depreciation 6,000/- (CO4) L3

10. A) Mr. Nagaraj sold a plot on July 10, 2020 (C.I.I.: 301) for 6,05,000; (Cost of acquisition on June 15, 2007 (C.1.1: 129) 1,50,000, selling expenses amounted to 5,000. On August 10, 2020 he makes the following investments. Purchase of Bonds of National Highway Authority of India notified ws 54EC 1,00,000 and invests ₹ 3,50,000 in a residential house at Delhi on July 10, 2020. He does not own any residential House. Determine his Taxable Capital Gain for the Assessment Year 2024-25. K3

Or

B) Mr. Mukunda furnishes the following information about his income for the previous year 2023-24. Compute his income under the head "Other Sources". K3

- (i) Dividend on equity shares ₹600
- (ii) Dividend on preference shares ₹3200
- (iii) Income from letting on hire of building and machinery under composite lease ₹17000
- (iv) Interest on bank deposits ₹2,500
- (v) Director's fees 1,200
- (vi) Ground rent ₹600
- (vii) Income from undisclosed sources (unexplained) ₹10,000
- (viii) Income from lotteries (Gross) 10,000

The following deductions are claimed by him:

- (a) Collection charges of dividend ₹20
- (b) Allowable depreciation on building and machinery ₹4,000
- (c) Fire insurance premium on building and machinery ₹100

\*\*\*\*\*

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23COMAP232</b>			
<b>Title of the Course</b>				<b>Income Tax Practical</b>			
<b>Offered to: (Programme/s)</b>				<b>B.Com Hon. Computers</b>			
<b>L</b>	<b>0</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>2</b>	<b>C</b>	<b>1</b>
<b>Year of Introduction:</b>		<b>2024-25</b>		<b>Semester:</b>			<b>3</b>
<b>Course Category:</b>		<b>Major</b>		<b>Course Relates to:</b>		Local, Regional, National	
<b>Year of Revision:</b>		<b>2024-25</b>		<b>Percentage:</b>			
<b>Type of the Course:</b>				<b>Employability</b>			
<b>Crosscutting Issues of the Course :</b>							
<b>Pre-requisites, if any</b>							

**Course Description:**

The Income Tax Lab course is designed to provide practical, hands-on experience with the various aspects of income tax compliance and filing in India. This course covers the complete process of e-filing income tax returns, generating and understanding essential IT forms, and managing tax payments and credits. Students will gain familiarity with key online portals, digital tools, and procedures necessary for effective tax management.

**Course Aims and Objectives:**

<b>S. N O</b>	<b>COURSE OBJECTIVES</b>
<b>1</b>	Gain proficiency in using the <u>Income Tax India E-Filing</u> portal for various tax-related tasks, including filing returns and accessing tax information.
<b>2</b>	Learn how to generate, complete, and file different types of Income Tax Return (ITR) forms such as ITR 01 (SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S (SUGAM), ITR 05, and ITR 06.
<b>3</b>	Understand the processes for registering and managing essential tax identifiers like PAN, TAN, TIN, DIN, and GSTIN, both online and manually.
<b>4</b>	Learn how to view and utilize tax credit information through Form 26AS and understand the role of Form 16B in tax filing.
<b>5</b>	Get practical experience in filing TDS salary returns using Form 24Q and managing related challans.

**Course Outcomes**

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

<b>CO NO</b>	<b>COURSE OUTCOME</b>	<b>BTL</b>	<b>PO</b>	<b>PSO</b>
<b>CO1</b>	Utilize the <u>Income Tax India E-Filing</u> portal effectively for various tax-related tasks.	<b>K2</b>		
<b>CO2</b>	Understand the requirements and applicability of each ITR form to ensure accurate filing.	<b>K3</b>		
<b>CO3</b>	Register and manage essential tax identifiers such as PAN, TAN, TIN, DIN, and GSTIN, both online and manually.	<b>K3</b>		
<b>CO4</b>	Generate and validate tax challans online and manually, ensuring compliance with tax obligations.	<b>K3</b>		
<b>CO5</b>	Understand the role of Form 16B in the tax filing process and how it integrates with Form 26AS.	<b>K3</b>		

**For BTL: K1: Remember; K2: Understand; K3: Apply; K4: Analyze; K5: Evaluate; K6: Create**

CO-PO MATRIX									
CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1				1		2			
CO2				2		3			
CO3				2		3			
CO4				2		3			
CO5				2		2			

Use the codes 3, 2, 1 for High, Moderate and Low correlation Between CO-PO-PSO respectively

#### LAB EXERCISE:

- E-Filing of Income Tax Returns Generation of IT Forms like ITR 01(SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S (SUGAM), ITR 05 and ITR 06 and Register PAN, TAN, TIN, DIN and GSTIN online or manual.
- Practical Exposure to [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) portal and file Return Electronically on portal with or without Digital Signature Certificate.
- Pay Tax online through Net Banking and Generate Challans online and Manual.
- Form 16 B, How to view Tax Credit through 26AS and E-Filing TDS Salary Return form 24Q and Challan.

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#### Question Paper Pattern for Core Lab Courses

(A) SEE (LAB) Model Question Paper

35Marks

23COMAP121: Financial Accounting Lab

Offered to: B.Com. Honours (CA)

Max.Marks: 35

Max.Time: 3Hours

Pass. Min: 14

I. Answer the following.

30Marks

Q1

Q2

Q3

Q4

Q5

II Viva

3 Marks

III Record

2 Marks

(B) CONTINUOUS ASSESMENT:

15 MARKS

15 marks for the continuous assessment (Day to day work in the laboratory shall be

evaluated for 15 marks by the concerned laboratory teacher based on the regularity/  
record/viva). Laboratory teachers are mandated to ensure that every student

completes

80%-90% of the lab assessments.

**TOTAL : (A)+(B) =**

**50MARKS**

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23COMAL233</b>			
<b>Title of the Course</b>				<b>ADVANCED ACCOUNTING</b>			
<b>Offered to: (Programme/s)</b>				<b>B.Com Hon. (General, Computers, Banking)</b>			
<b>L</b>	<b>3</b>	<b>T</b>	<b>2</b>	<b>P</b>	<b>0</b>	<b>C</b>	<b>4</b>
<b>Year of Introduction:</b>		<b>2024-25</b>		<b>Semester:</b>		<b>3</b>	
<b>Course Category:</b>		<b>Major</b>		<b>Course Relates to:</b>		Local, Regional, National	
<b>Year of Revision:</b>		<b>2024-25</b>		<b>Percentage:</b>			
<b>Type of the Course:</b>				<b>Employability</b>			
<b>Crosscutting Issues of the Course :</b>				y			
<b>Pre-requisites, if any</b>							

**Course Description:** This course provides a comprehensive overview of accounting practices for various business structures. It covers the fundamentals of non-profit organizations, including accounting processes, preparation of records, and financial statements like receipts and payments accounts. Students will explore single entry systems, including their features, limitations, and conversion to double entry systems. The course also delves into hire purchase and installment purchase systems, highlighting accounting treatments, defaults, and repossession. Partnership accounts are examined in detail, focusing on aspects such as partnership deeds, capital structures, goodwill, and the effects of partner admission, retirement, or death. The course concludes with the dissolution of partnership firms and related insolvency issues.

**Course Aims and Objectives:**

S. N O	COURSE OBJECTIVES
1	Learn the criteria for identifying Revenue Expenditure and distinguishing from Capital Expenditure and understand the linkage of such distinction with the preparation of Final Accounts.
2	Understand the special features of Installment system and also analyses the distinction between the Hire Purchase System and Installment System.
3	Understand the features of Partnership firm and the need for valuation of goodwill as well as revaluation of Assets and Liabilities.
4	Understand the preparation of capital accounts of partners and also the treatment of goodwill in case of admission of a new partner
5	Understand the settlement the balance in retiring/deceased partner's capital account and also the procedure in dissolution of firm.

**Course Outcomes**

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

CO NO	COURSE OUTCOME	BTL	PO	PSO
CO1	Understand about capital and revenue expenditure, preparation of receipts and payments account, income and expenditure account and balance sheet.	K1	PO5	1
CO2	Understand about accounting process of preparing final accounts from incomplete records.	K2	PO6	1
CO3	Understand about to calculate interest on various instalments and understand the procedure in case of default.-	K3	PO5	2
CO4	Understand about preparation of fixed and fluctuating capitals and accounting treatment of admission of a partner into business.	K4	PO7	2
CO5	Learn about accounting in case of retirement and death of a partner & Learn about settlement procedure in case of dissolution of a partnership firm	K5	PO5	2

CO-PO MATRIX									
CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1					3				
CO2						3			
CO3					3				
CO4							3		
CO5					3				

Use the codes 3, 2, 1 for High, Moderate and Low correlation Between CO-PO-PSO respectively

### Course Structure:

#### Unit – 1: Accounting for Non Profit Organizations (15/12Hrs)

Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

#### Examples/Applications/Case Studies:

- [Example on preparation of Receipts and Payments Account]
- [Example on preparation of Income and Expenditure Account]

#### Exercises/Projects:

- [Exercise on preparation of Income and Expenditure Account]
- [Exercise on preparation of Balance Sheet]

#### Specific Resources: (web)

<https://byjus.com/commerce/balance-sheet/>

#### Unit – 2: Single Entry System (15/12Hrs)

Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems)- Conversion of Single entry to Double entry system (Simple Problems).

#### Examples/Applications/Case Studies:

- [Example on preparation of Statement of Affairs]
- [Example on preparation of Final Accounts in conversion method]

#### Exercises/Projects:

- [Exercise on preparation of Statement of Affairs]
- [Exercise on preparation of Final Accounts in conversion method]

#### Specific Resources: (web)

<https://www.scribd.com/document/461684508/Disadvantages-of-Single-Entry-system>

#### Unit – 3 : Hire Purchase System (15/12Hrs)

Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).



**Examples/Applications/Case Studies:**

- [Example on calculation of interest in various methods]
- [Example on accounting treatment in the books of Hire Purchase and Vendor]

**Exercises/Projects:**

- [Exercise on calculation of interest in various methods]
- [Exercise on accounting treatment in the books of Hire Purchase and Vendor]

**Specific Resources: (web)**

[http://vikramuniv.ac.in/files/wp-content/uploads/B.com BBA Hire\\_purchase\\_sys\\_2\\_Dr.Ashish\\_Mehta.pdf](http://vikramuniv.ac.in/files/wp-content/uploads/B.com BBA Hire_purchase_sys_2_Dr.Ashish_Mehta.pdf)

**Unit – 4 : Partnership Accounts-I**

(15/12Hrs)

Meaning – Partnership Deed – Profit and Loss Appropriation account - Fixed and Fluctuating Capitals- Admission of a Partner - New profit sharing ratio - Accounting Treatment of Goodwill (including problems).

**Examples/Applications/Case Studies:**

- [Example on preparation of Profit and Loss Appropriation account]
- [Example on preparation of New Balance Sheet]

**Exercises/Projects:**

- [Exercise on preparation of Profit and Loss Appropriation account]
- [Exercise on treatment of Goodwill]

**Specific Resources: (web)**

<https://www.toppr.com/guides/principles-and-practice-of-accounting/treatment-of-goodwill/concept-of-goodwill/>

**Unit – 5: Partnership Accounts-II**

(15/12Hrs)

**Retirement and death of a partner** – Accounting treatment- Calculation of new profit ratio – Revaluation of assets and liabilities- Treatment of reserves and Good will – Preparation of new balance sheet after Retirement/Death. (including problems).

Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (Excluding problems).

**Examples/Applications/Case Studies:**

- [Example on settlement of capital account balance in retiring/deceased partner]
- [Case Study on Garner vs. Murray]

**Exercises/Projects:**

- [Exercise on settlement of capital account balance in retiring/deceased partner]
- [Exercise on Garner vs. Murray]

**Specific Resources: (web)**

<https://www.scribd.com/doc/213980400/Garner-vs-Murray>

**Text Books:**

1. S.P JAIN AND K.L NARANG, ADAVNCED ACCOUNTANCY, KALYANI PUBLISHERS

**References:**

1. SN Maheswari & SK Maheswari, Financial Accounting, Vikas Publications.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.

**SEMESTER -END MODEL QUESTION PAPER**

<b>Course Code</b>	<b>23COMAL233</b>
<b>Title:</b>	<b>ADVANCED ACCOUNTING</b>
<b>Offered to:</b>	<b>B.Com Hon. (General,Computers,Banking)</b>
<b>Category: Major</b>	<b>SEMESTER: 3</b>
<b>Max. Marks</b>	<b>70</b>
<b>Max. Time</b>	<b>3 Hrs</b>

**Section - A**

**Answer the following questions**

**5 X 4 = 20 Marks**

1. A) Write any 5 differences between Receipts and Payments Account and Income and Expenditure Account? **(CO1, K1)**  

(Or)

 B) Write about Legacies and Donations. **(CO1, K1)**
  
2. A) What is Single Entry System? What are the features of Single Entry System? **(CO1, K1)**  

(Or)

 B) Briefly explain the procedure for conversion of accounts from Single Entry to Double Entry System. **(CO2, K1)**
  
3. A) What is meant by Repossession of Goods? **(CO3, K1)**  

(Or)

 B) What is Hire Purchase System? Explain the features of Hire Purchase System. **(CO3, K1)**
  
4. A) What is a Partnership Deed? What are the contents in Partnership Deed? **(CO4, K1)**  

(Or)

 B) Explain the treatment of Goodwill in case of admission of a new partner. **(CO4, K1)**
  
5. A) What is Revaluation account and why it is prepared? **(CO5, K1)**  

(Or)

 B) What is meant by Dissolution of firm? Write different types of Dissolution. **(CO5, K1)**

**Section - B**

**Answer the following questions**

**(5 X 10 = 50 Marks)**

**Unit I**

6. A) Prepare Income and Expenditure Account from the following Receipts and Payments account as on 31-12-2019. **(CO1, L2)**

<b>Receipts</b>	<b>Amount</b>	<b>Payments</b>	<b>Amount</b>
To Balance b/d	20,000	By Buildings	30,000
To Donations	30,000	By Furniture	2,500
To Subscriptions (Including 2018 Rs.2000)	15,000	By Salaries	3,500
To Rent	1,800	By Insurance	1,500
To Interest received	1,200	By Printing and stationary	2,000
To Entry fees	2,000	By Postage	1,500
To Other receipts	10,000	By Investments	18,500
	<b>80,000</b>	By Balance c/d	20,500
			<b>80,000</b>

**Adjustments:-**

1. Subscriptions receivable Rs.1,000

2. Outstanding Salaries Rs.500
3. Prepaid insurance Rs.150
4. Accrued interest Rs.600

(Or)

(B) The following is the Receipts and Payments account of a Hospital for the year ended 31st December, 2015, prepare Income and Expenditure account and a Balance sheet as at the date: **(CO1, L3)**

**Receipts and Payments Account for the year ended 31st December 2015**

<b>Receipts</b>	<b>Amount</b>	<b>Payments</b>	<b>Amount</b>
To Cash in hand	3,565	By Medicines	15,295
To Subscriptions	23,998	By Doctors honorarium	4,500
To Donations	7,250	By Salaries	13,750
To Interest on investments @7%	3,500	By Petty expenses	230
To Proceeds from charity	5,225	By Equipment	7,500
		By Expenses on charity show	375
		By Cash in hand	1,888
	<b>43,538</b>		<b>43,538</b>

**Additional information:**

	<b>1.1.2015</b>	<b>31.12.2015</b>
a. Subscriptions due	120	140
b. Subscriptions received in advance	32	55
c. Stock of medicines	4,405	4,870
d. Estimated value of equipment	10,600	15,800
e. Buildings (Cost less depreciation)	20,000	19,000

**Unit II**

7. A) What is Single Entry System? What are the features of Single Entry System? **(CO1, K1)**  
(Or)

B) From the following details, prepare Trading, Profit and Loss Account and Balance Sheet.

<b>Particulars</b>	<b>On 31.3.2019</b>	<b>On 31.3.2020</b>
Stock	25,000	12,500
Debtors	62,500	87,500
Cash	6,250	10,000
Furniture	2,500	2,500
Creditors	37,500	43,750

Bad debts Rs.1,250; Discount received Rs.3,750; Discount allowed Rs.2,500; Sundry expenses Rs.7,500; Payments to creditors Rs.1,12,500; Received from Debtors Rs.1,33,750; Drawings Rs.10,000; Sales returns Rs.3,750; Purchases returns Rs.1,250. Charge depreciation on furniture @ 5% p.a. **(CO2, L3)**

**Unit III**

8. A) On 1-1-2015 Sastri purchased an asset for Rs. 60,000 payment to be made Rs.15,000 down and three instalments of Rs. 18,000 each at the end of each year. Rate of interest charged by the selling company is 10% p.a. Sastri depreciates asset at 10% p.a. on written down value method. Due to financial difficulties Sastri could not pay any instalment after the first instalment and the selling company took possession of the asset. The selling company after spending Rs. 1,500 on repairs of the asset sold it away for Rs. 38,000. Prepare the necessary ledger accounts in the books of both the parties. **(CO3, L1)**

(Or)

(b) The Madras Transport Company purchased motor car from the Bombay Motor Co. on hire purchase agreement on 1st January 2013, paying cash Rs.10,000 as down payment and agreeing to pay further three instalments of Rs.10,000 each on 31st December each year. The cash price of the car is Rs.37,250 and the Bombay Motor Company charges interest as depreciation on the reducing instalment system. Prepare necessary accounts in the books of Madras Transport Company. **(CO3, K2)**

#### Unit IV

9. A) A, B and C are partners in a firm with Capitals of Rs 40,000, Rs 24,000 and Rs 20,000 respectively on 1-1-2010. The Partnership Deed contains the followings clauses:

- A. Interest on Capital @ 5% p.a.
- B. Interest on drawings @ % 4% p.a.
- C. A to get a salary @ Rs 400 per month.
- D. Band C get 10% commission each on the net profit.
- E. Profit and Losses to be shared:
  - i. Up to Rs 4,500 in the ratio of 4: 3: 2.
  - ii. Above Rs 4,500 equally.

The net profit of the firm for the year ended 31st December 2010 amounts to Rs 20,500 and the Drawings of the partners are: A Rs 2,400, B Rs 1,600 and C Rs 1,000.

Prepare the Profit and Loss Appropriation Account and Capital Accounts of the partners assuming  
i) Capitals are fixed      ii) Capitals are fluctuating **(CO4, k1)**

(Or)

B) The following is the Balance Sheet of Harshitha and Sindhu who had been sharing profit and losses in the ratio of 3:2. **(CO4, L3)**

<b>Liabilities</b>	<b>Amount</b>	<b>Assets</b>	<b>Amount</b>
Creditors	20,000	Cash	3,000
General Reserve	15,000	Bank	7,000
Bills Payable	5,000	Debtors	10,000
Capital Accounts		Furniture	20,000
Harshitha	40,000	Machinery	25,000
Sindhu	20,000	Buildings	35,000
	<b>1,00,000</b>		<b>1,00,000</b>

They agreed to take Sravani as a partner on the following conditions:

- a) Sravani pay Rs.10,000 as her capital for 1/4th share in the future profits.
- b) Provision for doubtful debts to be created on debtors 10%.
- c) Deprecation on furniture 5%, on machinery 10%.
- d) Increase value of building by 20%.
- e) Goodwill to be valued Rs.75,000.

Prepare necessary ledger accounts and balance sheet after entry of new partner.

#### Unit V

10. A) Briefly explain the rule in **Garner v/s Murray** case with Proforma entries. **(CO5, K2)**

(Or)

B) A, B and C were carrying on business in partnership sharing profits and losses in the ratio 3 : 2 : 1. On 31st December 2018 Balance Sheet of the firm stood as follows: **(CO3, L3)**

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Sundry Creditors	13,950	Cash	5,900
Capital Accounts :		Debtors	8,000
A	15,000	Stock	11,690
B	10,000	Buildings	23,000
C	10,000		
	<b>48,590</b>		<b>48590</b>

B retired on the above mentioned date on the following terms:

- 1) Buildings be appreciated by Rs.7,000.
- 2) Provision for bad debts be made @ 5% on debtors.
- 3) Goodwill of the firm be valued at Rs.9,000 and adjustment in this respect be made without raising Goodwill Account.
- 4) Rs.5,000 be paid to B immediately and the balance due to him be treated as a loan carrying interest @ 6% per annum. Show the Balance Sheet of the firm as it would appear immediately after B's retirement.

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23COMAP233</b>			
<b>Title of the Course</b>				Advanced Accounting Practical			
<b>Offered to: (Programme/s)</b>				B.com Computer Applications			
<b>L</b>	<b>0</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>2</b>	<b>C</b>	<b>1</b>
<b>Year of Introduction:</b>		2024-25		<b>Semester:</b>		3	
<b>Course Category:</b>		Major		<b>Course Relates to:</b>		National	
<b>Year of Revision:</b>				<b>Percentage:</b>			
<b>Type of the Course:</b>				Skill Development			
<b>Crosscutting Issues of the Course :</b>				Practical			
<b>Pre-requisites, if any</b>				Fundamentals of Financial Accounting			

**Course Description:**

This course provides practical experience in fundamental accounting through various scenarios. Participants will set up and manage non-trading concerns in accounting software, record transactions with vouchers, and generate financial statements like the Income and Expenditure Account and Balance Sheet. The course also covers hire purchase accounting, including journal and ledger entries, interest and cost price calculations, and depreciation. It includes preparing statements under the single entry system using MS Excel, and managing partnership accounts, including setup, ledger creation, and transaction recording. The course concludes with generating concern ledgers and balance sheets for partnership firms.

**Course Aims and Objectives:**

<b>S.N O</b>	<b>COURSE OBJECTIVES</b>
<b>1</b>	To report the financial transactions of non-trading organizations and reporting the results accurately.
<b>2</b>	To provide accurate calculations of interest and cost price for assets under hire purchase system.
<b>3</b>	Use MS Excel to organize and present financial data clearly.
<b>4</b>	Establish and maintain ledger accounts for each partner, including capital and current accounts.
<b>5</b>	To ascertain and report the financial results of a partnership firm accurately.

**Course Outcomes**

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

<b>CO No</b>	<b>COURSE OUTCOME</b>	<b>BTL</b>	<b>PO</b>	<b>PSO</b>
<b>CO1</b>	Students will understand the unique accounting requirements of non-trading concerns and be able to create concern profiles, ledger accounts, and accounting vouchers.	<b>K2</b>	<b>3</b>	
<b>CO2</b>	Students will understand the financial implications and accounting treatment of interests, principle amount including relevant accounts in hire purchase system by using MS Excel.	<b>K2</b>	<b>3</b>	
<b>CO3</b>	Students will be able to prepare Statements of Affairs & Statements of profit/loss.	<b>K2</b>	<b>3</b>	
<b>CO4</b>	Students will gain practical skills in setting up partnership accounts	<b>K2</b>	<b>4</b>	
<b>CO5</b>	students will develop their Practical skills to assess the financial health and performance of different entities.	<b>K2</b>	<b>4</b>	

CO-PO MATRIX									
CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1			3						
CO2				3					
CO3				3					
CO4					3				
CO5						3			

### Course Structure

#### Unit 1: Non-Trading Concerns.

[3Hrs]

**Lab 1:** Creation of Company, Creation of Accounting Vouchers

**Lab 2:** creation of Accounting Vouchers, and display of Income and Expenditure Account and Balance Sheet

**Lab 3:** creation of Accounting Vouchers, and display of Income and Expenditure Account and Balance Sheet

#### Unit 2: Hire Purchase Accounts.

[3Hrs]

**Lab 4:** Hire Purchase Accounts- calculation of interest

**Lab 5:** Calculations of interest and instalments in MS-Excel.

#### Unit 3: Single Entry.

[3Hrs]

**Lab 6:** Preparation of Statement of Affairs

**Lab 7:** Statement showing profit/loss in MS-Excel

**Lab 8:** Preparation of Statement of Affairs & Statement showing profit/loss in MS-Excel

#### Unit 4&5 : Partnership Accounts

[6Hrs]

**Lab 9:** Creation of Company& Creation of Accounting Vouchers.

**Lab 10:** Creation of Accounting Vouchers, and Display Balance sheet for Admission of a Partner

**Lab 11:** Creation of Accounting Vouchers, and Display Balance sheet for Admission of a Partner (Goodwill Treatment )

**Lab 12:** Creation of Accounting Vouchers, and Display Balance sheet for Retirement of a Partner

#### Lab Manual:

- **Manual Title:** "Accounting Practices and Procedures"
- **Authors:** Tally Education Pvt.Ltd
- **Year of Publication:** 2021
- **Edition:** First
- **Publisher:** Manish Jain

#### References:

1. "Fundamentals of Accounting for Non-Trading Concerns" by John Doe, Jane Smith. 3rd Edition, XYZ Publishers in the year 2020.
2. "Excel for Accountants" by Andrew Norton, Helen Green, 3rd Edition, Digital Accounting Press in the year 2020.

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### Question Paper Pattern for Core Lab Courses

(A) SEE (LAB) Model Question Paper

35Marks

23COMAP121: Financial Accounting Lab

Offered to: B.Com. Honours (CA)

Max.Marks: 35

Max.Time: 3Hours

Pass. Min: 14

I. Answer the following.

30Marks

Q1

Q2

Q3

Q4

Q5

II Viva

3 Marks

III Record

2 Marks

(B) CONTINUOUS ASSESMENT:

15 MARKS

15 marks for the continuous assessment (Day to day work in the laboratory shall be evaluated for 15 marks by the concerned laboratory teacher based on the regularity/ record/viva). Laboratory teachers are mandated to ensure that every student completes 80%-90% of the lab assessments.

**TOTAL : (A)+(B) =**

**50MARKS**

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23COMAL234</b>			
<b>Title of the Course</b>				<b>Cost and Management Accounting</b>			
<b>Offered to: (Programme/s)</b>				<b>B.Com –Hons.- (General, Computers &amp;Banking)</b>			
<b>L</b>	<b>4</b>	<b>T</b>	<b>1</b>	<b>P</b>	<b>0</b>	<b>C</b>	<b>4</b>
<b>Year of Introduction:</b>		<b>2024-25</b>		<b>Semester:</b>			<b>3</b>
<b>Course Category:</b>		<b>Major</b>		<b>Course Relates to:</b>		<b>National</b>	
<b>Year of Revision:</b>				<b>Percentage:</b>			
<b>Type of the Course:</b>				<b>Employability</b>			
<b>Crosscutting Issues of the Course :</b>				<b>----</b>			
<b>Pre-requisites, if any</b>							

**Course Description:**

This course covers cost and management accounting principles. It explores cost determination, inventory management, labor costing, overhead allocation, financial statement analysis, and cash flow management. Students will learn to use accounting information for decision-making and performance evaluation.

**Course Aims and Objectives:**

<b>S.NO</b>	<b>COURSE OBJECTIVES</b>
<b>1</b>	Understand the fundamentals of cost accounting
<b>2</b>	Master inventory and labor cost management
<b>3</b>	Acquire proficiency in overhead cost management
<b>4</b>	Develop skills in financial statement analysis
<b>5</b>	Gain expertise in cash flow management

**Course Outcomes**

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

<b>CO No</b>	<b>COURSE OUTCOME</b>	<b>BTL</b>	<b>PO</b>	<b>PSO</b>
<b>CO1</b>	Impart knowledge on the fundamental concept of cost accounting and management accounting.	<b>K2</b>	<b>PO1</b>	
<b>CO2</b>	Comprehend the knowledge in effective control of raw materials, work in progress, and Labour cost .	<b>K2</b>	<b>PO2</b>	
<b>CO3</b>	Acquire proficiency in overhead cost management	<b>K3</b>	<b>PO3</b>	
<b>CO4</b>	Students will critically understanding the financial and management accounting importance in understanding the business operations using different tools	<b>K4</b>	<b>PO 1</b>	
<b>CO5</b>	Students will critically understanding the cash and fund flow concept and impact of cash flow on business operations	<b>K4</b>	<b>PO 7</b>	

**CO-PO MATRIX**

<b>CO NO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO2</b>
<b>CO1</b>			<b>3</b>						
<b>CO2</b>				<b>3</b>		<b>5</b>			
<b>CO3</b>						<b>3</b>			
<b>CO4</b>						<b>5</b>			
<b>CO5</b>						<b>5</b>			

Use the codes 3, 2, 1 for High, Moderate and Low correlation Between CO-PO-PSO respectively

**Course Structure:**

**Unit – 1: Introduction**

**15Hrs**

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions –Elements of Cost - Preparation of Cost Sheet (including problems)

**Examples/Applications/Case Studies:**

- Preparation of Cost sheet
- Preparation of Cost sheet on unit based

**Exercises/Projects:**

- Computing the cost of the unit manufacturing unit through Cost sheet
- Computing the profit of the manufacturing organization through Cost sheet

**Specific Resources: (web)**

- <https://theintactone.com/2018/12/01/afm-u2-topic-3-preparation-of-cost-sheet/>

**UNIT-2: Material and Labour Cost:**

**15Hrs**

**Content:**

Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)

**Examples/Applications/Case Studies:**

- Application on Rowan and Taylor methods
- Application on Weighted Average Method.

**Exercises/Projects:**

- Valuation on Material issues and Stock levels.
- Computation of Differential piece rate methods

**Specific Resources: (web)**

[Resource 1

**UNIT-3: Overheads:**

**15 Hours**

**Content:**

Definition of overheads - Classification of overhead -Steps in overhead accounting Allocation, apportionment and absorption of overheads to cost centers (Problems)

**Examples/Applications/Case Studies:**

- Allocation of overheads under primary distribution ,repeated , simultaneous equation method

**Exercises/Projects:**

- On the basis of Production & service Departments.

**Unit – 4: Financial Statement Analysis and Interpretation**

**15Hrs**

**Content:**

Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

**Examples/Applications/Case Studies:**

- Preparation of financial statements & Income statements.

**Exercises/Project:**

- Preparation of comparative and common size & Trend Analysis.

**Specific Resources: (web)**

**Unit – 5 : Cash Flow Statement**

**15Hrs**

**Content:**

Introduction and meaning - Accounting standard 3-Comparison between funds and cash flow statements - Uses and significance of cash flow statement -Limitations of cash flow statement-Procedure for preparing a cash flow statement -Sources of cash inflows - Application of cash or cash outflows.(Problems).

**Examples/Applications/Case Studies:**

- Preparation of Cash Flow Statement.

**Exercises/Projects:**

- Calculation of cash flow from operating activities, investing activities, financing activities

**Text Books:**



- [Textbook 1 –S.P Jain.K.LNarang (2021) Cost Accounting. Kalyani Publishers
- [Textbook 2 rudra saibaba, M,prabhakar reddy, Cost and Management Accounting, ,Author(s), Year of Publication, Title, Edition, Publisher]

**References:**

- [Reference 1 - Author(s), Year of Publication, Title, Edition, Publisher]

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

**SEMESTER -END MODEL QUESTION PAPER**

<b>Course Code</b>	<b>23COMAL234</b>
<b>Title:</b>	Cost and Management Accounting
<b>Offered to:</b>	<b>B.Com Hon. (General, Computers &amp; Banking)</b>
<b>Category: Major</b>	<b>SEMESTER: 3</b>
<b>Max. Marks</b>	<b>70</b>
<b>Max.Time</b>	<b>3 Hrs</b>

**SECTION A**

**Answer the following**

**5x4=20**

- Define Cost Accounting and state its objectives. (CO1) K2

OR

  - What are the functions of Management Accounting? (CO1) K2
- Explain the need for material control. (CO2) K2

OR

  - What is Labor Turnover ? (CO2) K1
- What is meant by PV Ratio? (CO3) K1

OR

  - What is meant by overhead and its types? (CO3) K1
- Difference between absorption and allocation? (CO4) K1

OR

  - What are the advantages of financial statement analysis? (CO4) K1
- What are the Sources and applications of cash flow statement? (CO5) K2

OR

  - What are the difference between Cash flow and Funds flow statements (CO5) K2

**SECTION B**

**Answer the Following**

**5x10=50**

- Explain the limitations of Financial Accounting and also differentiate the Cost Accounting and Financial Accounting. (CO1) K2

Or

- From the following particulars prepare cost sheet for the year ending 2020

Particulars	1-1-2017	31-12-2017
Raw Material	25000	26200

Finished goods	17300	15700
Work in progress	8200	9100

Raw material purchased	21,900	
Carriage inwards	1,100	
Direct Expenses	120	
Factory overheads	910	
Direct wages	17,200	
Sale of finished goods	72,300	
Selling overheads	4,200	
Administration overheads	3,200	(CO1) K3

7. a) . Show the stores ledger entries under simple average method for the following particulars

Apr 1 Opening Balance	300Units	2.00
2 Purchase	<u>200Units</u>	<u>2.20</u>
4 Issued	150Units	
6 Purchase	<u>200Units</u>	<u>2.30</u>
11 Issued	150Units	
19 Issued	200Units	
22 Purchase	<u>200Units</u>	<u>2.40</u>
27 Issued	150Units	

There is a shortage of 10 units on the Apr 22<sup>nd</sup> purchases, it was identified and recorded on 25<sup>th</sup> Apr. (CO2) L3

Or

b) From the following particulars calculate earnings of a worker under Halsey and Rowan's plan

Standard time	10 hrs
Time taken	6hrs
Hourly Rate	2/-Rs (CO2) L3

8. a). The Modern Company is divided into four departments: A, B, and C are production departments and D is a service department. The actual costs for a period are as follows:

Rent	1,000	Supervision	1,500
Repairs to Plant	600	Fire Insurance in suspect of stock	500
Depreciation of Plant	450	Power	900
Employer's liability for insurance	150	Light	120

Following information is available in respect of the four departments:

Particulars	Dept. A	Dept. B	Dept. C	Dept. D
Area (Sq. Meters)	1,500	1,100	900	500
Number of Employees	20	15	10	5
Total Wages	6,000	4,000	3,000	2,000
Value of Plant	24,000	18,000	12,000	8,000
Value of Stock	15,000	9,000	6,000	---
H.P. of Plant	24	18	12	6

Apportion the costs to the various departments on the most equitable basis.

OR

b) In a factory, there are two service departments S1 and S2 and three production departments P1, P2 and P3. In April 2017 the department expenses were:

Departments	P1	P2	P3	S1	S2
Rs.	6,50,000	6,00,000	5,00,000	1,20,000	1,00,000

The expenses of service departments are charged on a percentage basis which is as follows:

Service departments	P1	P2	P3	S1	S2
X Department	30%	40%	15%	---	15%
Y Department	40%	30%	25%	5%	---

Prepare a statement showing the distribution of the two service department's expenses to the three production departments by Simultaneous Distribution method.

9. a. From the following Income statement prepare a Comparative statement.

Particulars	2017 Rs.	2018 Rs.	Particulars	2017 Rs.	2018 Rs.
To Cost of goods Sold	420	560	By Sales	600	750
To Administration expenses	50	66	By Dividend received	30	90
To Selling and distribution expenses	25	23			
To Interest on debentures	12	12			
To Loss on Sale of plant	6	4			
To Provision for income tax	40	48			
To Net profit	77	97			
	<b>630</b>	<b>810</b>		<b>630</b>	<b>810</b>

(CO4) K3

Or

b) The following are the Balance Sheet of Krishna & Co for the year ending 31-03-2020&2021  
Prepare a comparative Balance Sheet (CO4) L3

Liabilities	2020	2021	Assets	2020	2021
Equity Share Capital	3,00,000	4,00,000	Land & Buildings	1,85,000	1,35,000
Reserves & Surplus	1,65,000	1,11,000	Plant & Machinery	2,00,000	3,00,000
Debentures	1,00,000	1,50,000	Furniture & Fixtures	10,000	12,500
Long term loans	75,000	1,00,000	Other Fixed Assets	12,500	15,000
Bills payable	25,000	22,500	Cash in hand	10,000	40,000
Sundry creditors	50,000	60,000	Bills Receivables	75,000	45,000
Current Liabilities	2,500	5,000	Sundry Debtors	1,00,000	1,25,000
			Stock	1,25,000	1,75,000
			Prepaid Expenses	-----	1,000
<b>Totals</b>	<b>7,17,500</b>	<b>8,48,500</b>	<b>Totals</b>	<b>7,17,500</b>	<b>8,48,500</b>

10. a) The Summarized Balance Sheets of K Ltd. as on 31<sup>st</sup> March, 2017 and 31<sup>st</sup> March 2018 are as follows :

Liabilities	2017 Rs.	2018 Rs.	Assets	2017 Rs.	2018 Rs.
Share capital	12,00,000	15,00,000	Buildings	8,00,000	7,60,000
14% Debentures	6,00,000	4,00,000	Machinery	5,00,000	7,20,000
Profit and loss a/c	1,00,000	1,50,000	Short-term investments	3,00,000	4,50,000
General Reserve	3,00,000	3,50,000	Inventories	4,00,000	4,70,000
Creditors	4,90,000	5,60,000	Debtors	6,70,000	5,30,000
Proposed dividends	1,20,000	1,80,000	Cash at Bank	2,20,000	3,30,000
Provision for taxation	1,00,000	1,30,000	Prepaid expenses	20,000	10,000
	<b>29,10,000</b>	<b>32,70,000</b>		<b>29,10,000</b>	<b>32,70,000</b>

Additional Information :

(i) Debentures were redeemed at a premium of 10%.

(ii) Taxes paid during the year amounted to Rs.1,40,000 Prepare Cash flow statement (CO5) K3

Or

b) The Balance sheets of Godrej Company is as follows. Prepare Cash Flow Statement. (CO5) K3

Liabilities	2020	2021	Assets	2020	2021
Equity Share capital	2,00,000	2,00,000	Cash	20,000	14,400
General Reserve	2,00,000	2,00,000	Debtors	1,40,000	1,53,600
Profit & Loss a/c	1,92,000	1,96,000	Stock	1,00,000	88,000
Current Liabilities	1,44,000	1,64,000	Land	80,000	1,20,000
Loan from associate Company	-----	80,000	Buildings	2,00,000	2,20,000
Loan from a bank	1,24,000	1,00,000	Machinery	3,20,000	3,44,000
<b>Total</b>	<b>8,60,000</b>	<b>9,40,000</b>	<b>Total</b>	<b>8,60,000</b>	<b>9,40,000</b>

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**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**

(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				23COMAP234			
<b>Title of the Course</b>				Cost and Management Accounting Practical			
<b>Offered to: (Programme/s)</b>				B.com Computer Applications			
<b>L</b>	<b>0</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>2</b>	<b>C</b>	<b>1</b>
<b>Year of Introduction:</b>		2024-25		<b>Semester:</b>		3	
<b>Course Category:</b>		Major		<b>Course Relates to:</b>		National	
<b>Year of Revision:</b>				<b>Percentage:</b>			
<b>Type of the Course:</b>				Skill Development			
<b>Crosscutting Issues of the Course :</b>				Practical			
<b>Pre-requisites, if any</b>				Fundamentals of Financial Accounting			

**Course Description:**

This course offers practical training in cost and financial statement analysis using MS Excel. It begins with the classification of costs and the preparation of cost sheets. Participants will then focus on material and labor costs, learning to prepare stores ledgers and calculate labor costs. The course continues with overhead analysis, including creating overhead distribution statements. In the financial statement analysis segment, students will prepare comparative, common size, and trend analysis statements, and practice these techniques. The course concludes with the preparation of cash flow statements, equipping participants with essential skills for analyzing financial data and cost management.

**Course Aims and Objectives:**

S.N O	COURSE OBJECTIVES
1	To report the Cost related items and to find out the total cost of a particular unit.
2	To provide accuracy in material issues and losses as well as calculate the labour costs as various plans.
3	To classify overheads and apportion overheads to various departments.
4	Preparation of comparative financial statements, common size statements and understanding marginal costing and absorption costing techniques..
5	Use MS Excel to organize and present costing data clearly.

**Course Outcomes**

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

CO NO	COURSE OUTCOME	BTL	PO	PSO
CO1	Understand about cost classification and preparation of cost sheet using excel.	K1	PO5	1
CO2	Understand about material cost objectives, preparation of stores ledger and calculation of labour cost using excel.	K2	PO6	1
CO3	Understand about overheads and prepare overhead distribution table using excel.	K3	PO5	2
CO4	Understand about financial statement analysis and do financial statement analysis using excel.	K4	PO7	2
CO5	Understand about cashflow statement and prepare cash flow statement with the help of excel.	K5	PO5	2

#### CO-PO MATRIX

CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1			3						
CO2		2							
CO3			3						
CO4		2	3						
CO5		2							

### Course Structure

**Unit 1: Cost sheet** [3Hrs]

**Lab 1: classification of costs**

**Lab 2: Preparation of cost sheet using Ms – Excel**

**Lab 3: Practicing the preparation of cost sheet using Ms-Excel**

**Unit 2: Material and labour cost** [2Hrs]

**Lab 4: Preparation of stores ledger in Ms- Excel**

**Lab 5: Calculation of labour cost using MS-Excel.**

**Unit 3: Overheads** [3Hrs]

**Lab 6: Preparation of overhead distribution statement in MS-Excel**

**Lab 7: Preparation of overhead distribution statement in MS-Excel**

**Lab 8: Preparation of overhead distribution statement in MS-Excel**

**Unit 4& 5 : Financial statement analysis** [7Hrs]

**Lab 9: Preparation of comparative statement in MS- Excel**

**Lab 10: Preparation of Common size statements in MS- Excel**

**Lab 11: Preparation of Trend analysis using MS-Excel**

**Lab 12: Practicing the preparation of common size statements and comparative statement analysis and trend analysis in MS-Excel**

**Lab 13: Preparation of Cash Flow Statement using MS-Excel**

#### Question Paper Pattern for Core Lab Courses

(A) SEE (LAB) Model Question Paper **35Marks**

**23COMAP121: Financial Accounting Lab** Offered to: B.Com. Honours (CA)

**Max.Marks: 35**

**Max.Time: 3Hours**

**Pass. Min: 14**

I. Answer the following. **30Marks**

Q1

Q2

Q3

Q4

Q5

II Viva **3 Marks**

**III Record****2 Marks****(B) CONTINUOUS ASSESMENT:****15 MARKS**

15 marks for the continuous assessment (Day to day work in the laboratory shall be evaluated for 15 marks by the concerned laboratory teacher based on the regularity/ record/viva). Laboratory teachers are mandated to ensure that every student completes 80%-90% of the lab assessments.

**TOTAL : (A)+(B) =****50MARKS**

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23BKMAL231</b>			
<b>Title of the Course</b>				<b>Innovations in Banking and Insurance</b>			
<b>Offered to: (Programme/s)</b>				<b>B.Com Banking</b>			
<b>L</b>	<b>4</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>0</b>	<b>C</b>	<b>4</b>
<b>Year of Introduction:</b>		<b>2024-25</b>		<b>Semester:</b>			<b>3</b>
<b>Course Category:</b>		<b>Major</b>		<b>Course Relates to:</b>		<b>Global</b>	
<b>Year of Revision:</b>			<b>Percentage:</b>				
<b>Type of the Course:</b>				<b>Employability</b>			
<b>Crosscutting Issues of the Course :</b>				<b>Environment and Sustainability</b>			
<b>Pre-requisites, if any</b>							

**Course Description:**

This course explores the transformative innovations in banking and insurance sectors, focusing on the integration of big data, digital banking, and customer relationship management (CRM) technologies. Students will examine how big data analytics drive decision-making, personalize customer experiences, and enhance operational efficiency. The curriculum covers the latest advancements in digital banking platforms and their impact on financial services, as well as CRM strategies that foster stronger client relationships and drive growth. By combining theoretical knowledge with practical insights, the course prepares students to navigate and lead in the evolving landscape of financial services technology.

**Course Aims and Objectives:**

<b>S. No</b>	<b>COURSE OBJECTIVES</b>
<b>1</b>	Students able to understand the concepts of retail banking, including its products and operations, while also exploring key innovations reshaping the industry.
<b>2</b>	To explore the historical evolution and key milestones of banking innovations and also to assess the strategies and challenges of digital transformation and customer-centric innovations.
<b>3</b>	Provides an understanding of how digital technologies are transforming the banking industry, and to explore the role of CRM systems in enhancing customer experiences and loyalty, while also delving into the use of big data analytics to drive decision-making and personalized banking services.
<b>4</b>	To equip students with a thorough understanding of recent technological and strategic advancements in the insurance industry.
<b>5</b>	Enables students in analyzing digital tools and technologies used in modern insurance management.

**Course Outcomes:**

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

<b>CO. NO</b>	<b>COURSE OUTCOME</b>	<b>BTL</b>	<b>PO</b>	<b>PSO</b>
<b>CO1</b>	Students able to understand the concepts of retail banking, and analyze how innovations and emerging technologies are transforming the banking sector.	<b>K2</b>	<b>5</b>	
<b>CO2</b>	Students will understand the latest technological advancements and their applications in the banking industry and the impact of these innovations on customer experience, operational efficiency, and regulatory compliance.	<b>K2</b>	<b>5</b>	
<b>CO3</b>	Students will learn how these technologies work together to create more efficient, customer-centric banking operations and how they are essential for competitive advantage in the modern financial landscape.	<b>K2</b>	<b>5</b>	
<b>CO4</b>	Students able to evaluate the benefits and challenges of these innovations and develop strategies for integrating new technologies to improve efficiency, customer satisfaction, and competitive advantage in the insurance sector.	<b>K5</b>	<b>5</b>	
<b>CO5</b>	Students will understand to manage digital platforms, understand regulatory requirements, and implement strategies for growth in a rapidly evolving industry.	<b>K5</b>	<b>4</b>	

For BTL: K1: Remember; K2: Understand; K3: Apply; K4: Analyze; K5: Evaluate; K6: Create

CO-PO MATRIX									
CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1			3						
CO2					3				
CO3						3			
CO4						3			
CO5							3		

Use the codes 3, 2, 1 for High, Moderate and Low correlation Between CO-PO-PSO respectively  
**Course Structure:**

**Unit – 1: Introduction to Retail Banking**

**12Hrs**

Meaning and definition of Retail Banking - Evolution of Retail Banking - features - functions - advantages and disadvantages - scope of Retail Banking - Role of Retail Banking - Retail Banking Vs. Commercial Banks – Need of Banking Innovations – Core Banking – Universal Banking and Offshore Banking.

**Exercises/Projects:**

**Exercise 1: Case Study Analysis:** Provide students with a case study of a retail bank that has recently introduced a new digital product or service. Ask them to analyze the implementation strategy, customer impact, and the overall success of the product.

**Exercise 2: Role-Play Scenarios:** Set up role-play scenarios where students act as bank managers and customers. Have students practice handling various customer inquiries, such as opening new accounts, applying for loans, or resolving issues.

**Exercise3: Comparison Exercise:** Ask students to compare the retail banking services offered by two different banks. They should evaluate factors like fees, account types, digital services, and customer service.

**Exercise 4: Financial Products Analysis:** Provide a list of common financial products offered by retail banks (e.g., savings accounts, mortgages, credit cards). Students should analyze the features, benefits, and drawbacks of each product.

These exercises can help students understand the complexities of retail banking and develop practical skills relevant to the industry.

**Specific Resources: (web)**

- <https://www.angelone.in/knowledge-center/share-market/what-is-retail-banking-its-functions>
- <https://www.investopedia.com/terms/o/offshore.asp>

**Unit – 2: Innovations in Banking.**

**20Hrs**

Introduction - Need of Banking Innovations - Core Banking - Universal Banking and Offshore Banking - E-Banking - Facets of Electronic Banking - E-Banking transactions - Model for e-banking - advantages and disadvantages of E-Banking Telebanking - Internet Banking - Mobile Banking - Electronic Fund Transfer (NEFT, RTGS, IMPS, CHIPS, CHAPS, FEDWIRE) - ATM - Debit Card - Credit Card - Smart Card – Types of credit cards and its features - SWIFT - Crypto Currency - Digital Currency – ASBA (Application Supported by Blocked Amount) - E-Wallet: Meaning - Types of E-Wallets & Procedure of making E-Payments: BHIM, PAYTM, GOOGLE PAY, PHONE PE

**Exercises/Projects:**

**Exercise 1: Technology Evaluation:** Research and evaluate emerging technologies (e.g., block chain, AI, digital wallets) that are transforming banking. Present findings on their potential benefits and challenges.

**Exercise 2: Customer Journey Mapping:** Create a customer journey map for a banking product or service, incorporating innovative features like mobile apps or chatbots. Identify pain points and opportunities for enhancement.

**Exercise 3: Innovation Proposal:** Develop a proposal for a new banking product or service that leverages digital innovation. Include details on its market need, target audience, technological requirements, and implementation strategy.

**Specific Resources: (web)**

- <https://testbook.com/ugc-net-commerce/e-banking>



- <https://www.bankrate.com/credit-cards/advice/different-types-of-credit-cards/>

### **Unit – 3: Digital Banking and strategic challenges in Banking: 14Hrs**

**Digital Banking:** Meaning of Digital Banking – Transformation of Digital Banking – Emergence of Fintech – Opportunities and threats of Fintech and Banking - Drivers of growth of Digital Banking Technology support – Phases of digitalization – Strategic Digital Banking

**Big Data:** Meaning of Big Data – Generation of Big Data in Banks – Application of Big Data Analytics in Banking Industry – Brief introduction about Anti Money Laundering and its stages - Challenges in implementing Big Data.

**CRM in Banking:** Meaning of CRM – Objectives – Functions – Components –Benefits.

#### **Exercises/Projects:**

Exercise 1: Digital Banking Exploration

**Objective:** Familiarize students with digital banking tools and platforms.

#### **Exercise:**

- **Activity:** Have students explore the digital banking features of different banks or fintech apps. They should compare services such as mobile check deposits, money transfers, budgeting tools, and investment options.
- **Deliverable:** Students should prepare a report or presentation highlighting the features of each platform, their pros and cons, and any unique aspects they find interesting.

**Exercise 2:** Understanding Fintech Innovations

**Objective:** Understand recent innovations in fintech and their implications.

#### **Exercise:**

- **Activity:** Assign each student or group a recent fintech innovation (e.g., block chain technology, robo-advisors, digital wallets). They should research how this technology works, its benefits, and potential challenges.
- **Deliverable:** Students should create a short presentation or info graphic summarizing their findings and discuss the potential impact of this technology on traditional banking.

**Exercise 3:** Role-Playing Customer Scenarios

**Objective:** Develop problem-solving and customer service skills related to digital banking.

#### **Exercise:**

- **Activity:** Create a set of scenarios involving common issues or questions that digital banking customers might face (e.g., a security breach, a failed transaction, setting up online banking). Have students role-play as both customers and bank representatives to handle these scenarios.
- **Deliverable:** Students should write a reflection on their experiences, discussing what strategies worked well and what could be improved in terms of customer service.

Exercise 4: AML Quiz

**Objective:** Test knowledge of AML concepts and regulations.

#### **Instructions:**

1. **Prepare Questions:** Create a quiz with questions covering key AML topics such as regulatory requirements, common red flags, customer due diligence, and reporting obligations.
2. **Administer Quiz:** Have students completed the quiz individually or in groups.
3. **Review Answers:** Go over the quiz answers with the class, providing explanations and clarifying any misunderstandings.

#### **Specific Resources: (web)**

- <https://easternpeak.com/blog/big-data-in-banking-and-financial-services/>
- <https://www.omi.co/crm-configuration/crm-in-banking-sector/>

### **Unit – 4: Innovations in Insurance 14Hrs.**

Innovations and Financial Services - Levels of innovations - Digital Insurance - Status of Insurance Companies - Strategic choices for Insurance Companies in the digital age - challenges - Digital Insurance as a new model for Financial Institutions - Protecting customers with better security - Effective and compliant Insurance Companies

#### **Exercises/Projects:**

**Exercise 1: Case Study Analysis:** Review and analyze a recent case study of a successful digital insurance innovation. Identify key strategies, challenges, and outcomes. Prepare a presentation discussing how these innovations impacted the industry.

**Exercise 2: Innovation Proposal:** Develop a proposal for a new digital insurance product or service. Outline the concept, target market, technology requirements, and potential challenges. Present your proposal to the class for feedback.

**Exercise 3: Technology Pitch:** Divide students into groups and assign each group a specific insurance technology (e.g., telematics, Chabot's, or digital risk assessment tools). Each group must create a pitch for how their assigned technology could revolutionize a particular aspect of the insurance industry. They should consider potential benefits, implementation strategies, and any challenges.

These exercises can help students apply theoretical knowledge to practical scenarios and understand the real-world implications of innovations in insurance.

**Specific Resources: (web)**

- <https://www.tibco.com/glossary/what-is-digital-insurance>

## **Unit – 5: Management of Digital Insurance**

**15 Hrs.**

A Digital Insurance Model - customer perspective - Corporate Digital Insurance – Importance and Challenges of Marketing digital Insurance - Marketing Mix - SWOT analysis- Frauds in Digital Insurance and their preventive measures – Banc assurance – Introduction- evolution, merits and demerits - Differences between Insurance and Banc assurance – Various Banc assurance models and present scenario in India - Recent trends – SWOT analysis – Marketing issues in Banc assurance

**Exercises/Projects:**

**Exercise 1: Market Research Report:** Conduct research on the current trends and challenges in banc assurance. Present findings on how banks and insurance companies can adapt to changing market conditions.

**Exercise 2: Customer Journey Mapping:** Create a customer journey map for a banc assurance product. Identify touch points and opportunities for enhancing the customer experience.

**Exercise 3: Strategic Plan Development:** Develop a strategic plan for a bank looking to enter the banc assurance market. Include market analysis, target customer segments, product offerings, and marketing strategies.

These exercises will help students understand the practical aspects of banc assurance and develop skills relevant to the field.

**Specific Resources: (web)**

- <https://www.bankbound.com/blog/digital-marketing-for-insurance/>
- <https://cleartax.in/glossary/bancassurance>

**Text Books:**

1. Indian Institute of Banking & Finance, (2021). *Strategic Management & Innovations in Banking* (1st ed.). Macmillan Publishers India Pvt. Ltd.
2. Shraddha M. Bhome, Dr. Nishikant Jha, (2014). *Innovations in Banking & Insurance* (2<sup>nd</sup> ed.). Sheth Publishers Private Limited - Mumbai

**References:**

1. Dr. B G. Guruprasad, C Uday Kumar, C Sree Harsha, (2022). *Banking Innovations* (1<sup>st</sup> ed.). Sapna Book House

<b>Course Code &amp; Title of the Course:</b>	<b>23BKMAL231</b>
<b>Title:</b>	<b>Innovations in Banking and Insurance</b>
<b>Offered to:</b>	<b>B.Com (Banking)</b>
<b>Category: Major</b>	<b>SEMESTER: 3</b>
<b>Max. Marks</b>	<b>70</b>
<b>Max. Time</b>	<b>3 Hrs</b>

**Section A: Short Answer Questions**

**Answer all questions.**

**Marks: 5X4=20M**

- Q1 (a) What are the features of Retail Banking? K2  
OR  
(b) Write a short note on offshore banking. K2
- Q2 (a) Write a short note on Crypto Currency. K2  
OR  
(b) What are the advantages of E-Banking? K2
- Q3 (a) What are the advantages of Anti Money Laundering? K2  
OR  
(b) What are the phases of Digitalization? K2
- Q4 (a) What are the challenges faced by Digital Insurance? K2  
OR  
(b) What are the levels of innovations in Digital Insurance? K2
- Q5 (a) What are the differences between Insurance and Banc assurance? K4  
OR  
(b) What are the challenges faced in marketing of Digital Insurance? K2

**Section B:**

**Answer All questions.**

**Marks: 5X10=50M**

- Q6 (a) Define Retail Banking. Explain its functions. K2  
OR  
(b) What are the differences between Retail Banking and Commercial Banks? K4
- Q7 (a) What is meant by Electronic Banking? Explain briefly about the facets of e-banking. k2  
OR  
(b) What is meant by credit card? Explain its various types and features. K2
- Q8. (a) What is meant by Anti Money Laundering? Explain in detail about various stages of Anti Money Laundering. K2  
OR  
(b) What is meant by Big Data? Explain in detail about the application of Big Data Analytics in Banking Industry.K2
- Q9 (a) What are the strategic choices for Insurance Companies in the digital age? K2  
OR  
(b) Discuss about Digital Insurance as a new model for Financial Institutions. K2
- Q10. (a) Discuss about various types of frauds in Digital Insurance and also suggest their preventive measures. K2  
OR  
(b) Discuss in detail about various elements of Digital Marketing Mix. L2

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**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23BKMAL232</b>			
<b>Title of the Course</b>				<b>CORPORATE BANKING</b>			
<b>Offered to: (Programme/s)</b>				<b>B.Com HONS –BANKING</b>			
<b>L</b>	<b>4</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>0</b>	<b>C</b>	<b>4</b>
<b>Year of Introduction:</b>		<b>2024-25</b>		<b>Semester:</b>			<b>3</b>
<b>Course Category:</b>		<b>MAJOR</b>		<b>Course Relates to:</b>		<b>NATIONAL</b>	
<b>Year of Revision:</b>				<b>Percentage:</b>			
<b>Type of the Course:</b>				<b>EMPLOYABILITY</b>			
<b>Crosscutting Issues of the Course :</b>							
<b>Pre-requisites, if any</b>							

**Course Description:**

Corporate Banking is a specialized area of banking that focuses on providing financial services to corporations, businesses, and institutions. This course offers a comprehensive understanding of the core principles, products, and services offered within the corporate banking realm.

**Course Aims and Objectives:**

<b>S.N O</b>	<b>COURSE OBJECTIVES</b>
<b>1</b>	Develop a strong foundation in corporate banking products and services.
<b>2</b>	Analyze the financial health and creditworthiness of corporate clients.
<b>3</b>	To equip students with a comprehensive understanding of the role of investment banks in corporate banking
<b>4</b>	Grasp the core concepts, types, and strategic rationale behind mergers and acquisitions.
<b>5</b>	To equip students with a deep understanding of how banks advise corporations on achieving their strategic and financial objectives.

**Course Outcomes**

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

<b>CO NO</b>	<b>COURSE OUTCOME</b>	<b>BTL</b>	<b>PO</b>	<b>PSO</b>
<b>CO 1</b>	<b>Explain</b> the principles and importance of corporate banking services, including cash management, factoring, and forfaiting, and <b>illustrate</b> their benefits to corporate clients and employees.	<b>K1</b>	<b>5,6</b>	
<b>CO 2</b>	<b>Analyze</b> the challenges and strategies in debtor management, and <b>evaluate</b> the effectiveness of various solutions like factoring and forfaiting in improving cash flow and profitability.	<b>K2</b>	<b>5</b>	
<b>CO 3</b>	<b>Demonstrate</b> an understanding of corporate finance mechanisms, including working capital finance, export credit, and credit ratings, and <b>apply</b> these concepts in real-world corporate scenarios.	<b>K2</b>	<b>5</b>	
<b>CO 4</b>	<b>Assess</b> the role and impact of investment banking in the securities market, and <b>construct</b> a SWOT analysis for an investment bank's operations.	<b>K2</b>	<b>6</b>	
<b>CO 5</b>	<b>Compare</b> and <b>contrast</b> different forms of corporate restructuring, including mergers, acquisitions, and divestitures, and <b>formulate</b> strategies for successful corporate restructuring.	<b>K2</b>	<b>5,6</b>	

<b>CO-PO MATRIX</b>									
<b>CO NO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>					<b>3</b>	<b>5</b>			
<b>CO2</b>					<b>5</b>				
<b>CO3</b>					<b>5</b>				
<b>CO4</b>						<b>5</b>			
<b>CO5</b>					<b>5</b>	<b>5</b>			

## Course Structure:

### Unit – 1: CORPORATE BANKING

15 Hrs

**Content:** Introduction to Corporate Banking – Importance – Cash Management Services – Electronic Collections– Transfers - Salary Payment (Benefits to Corporates, Benefits to Employees) – Debtors Management Services (Receivables Management, Benefits to Clients) – Meaning of Factoring – Forms of Factoring – Meaning of Forfaiting – Features of Forfaiting – Meaning and Features of Trusteeship Services - Forex Services – Corporate Deposits – Deposit Products Offered to Corporates.

#### Case Studies:

#### Debtors Management at XYZ Corporation

**Company Profile:** XYZ Corporation is a mid-sized manufacturing company operating in the automotive components sector. The company has a significant customer base across the country, with a substantial portion of its revenue generated on credit terms.

**The Challenge:** XYZ Corporation was facing increasing challenges in managing its debtors. Despite implementing credit policies and procedures, the company was experiencing a rise in overdue payments, leading to a deterioration in cash flow and a negative impact on overall profitability. The primary issues were:

- ✓ **Increasing overdue payments:** A growing number of customers were delaying payments beyond the agreed credit terms.
- ✓ **Inefficient credit assessment:** The credit evaluation process was time-consuming and lacked a standardized approach.
- ✓ **Limited collection efforts:** The collections department was understaffed and lacked effective tools to manage delinquent accounts.
- ✓ **Lack of data analysis:** The company had limited data on customer payment behavior and credit risk.

#### Specific Resources: (web)

- <https://www.icicibank.com/corporate/cms/chqcoll>

### Unit – 2: CORPORATE FINANCE

17 Hrs

**Content:** Introduction to Corporate Finance – Basics of Working Capital Finance – Bills/Receivables Finance by the Banks – Letters of Credit – Term Loans – Deferred Payment Guarantee – Meaning of Import Finance - Features of Import Finance– Meaning of Export Finance – Rupee Export Credit (Pre-shipment Export Credit, Post-shipment Export Credit, Types of Post-shipments Credits)– Export Credit in Foreign Currency – Customer Service in Export Finance – Simplification of Procedures for delivery of Export Credit in Indian Rupee and in Foreign Currency – Credit Rating - Objectives of Credit Ratings – Methodology of Credit Ratings.

#### Case Studies:

#### Pre-shipment Export Credit for a Small-Medium Enterprise (SME)

**Company Profile:** **Company:** TexFab India Ltd. **Industry:** Textile Manufacturing and Export, **Location:** Tirupur, India, **Business Model:** Manufacturing and exporting cotton knitwear garments to the US market, **Challenge:** TexFab faces significant working capital constraints due to the long production and export cycles, coupled with delayed payments from overseas buyers.

#### The Pre-shipment Export Credit Scenario

TexFab has secured a substantial order for cotton knitwear garments from a renowned US retailer. To fulfill the order, the company needs to invest heavily in raw materials, labor, and overheads. The production cycle for these garments is approximately 3 months. Given the company's limited financial resources, meeting these expenses without external funding is challenging.

### Unit – 3: INVESTMENT BANKING

15 Hrs

**Content:** Introduction to Investment Banking – Evolution of Investment Banking in India – Scope – PEST & SWOT Analysis - Industry Coverage – Organization Structure of Investment Bank -Underwriting by Investment Banker – Types of Underwriting - Role of Investment Banks in Issue of Securities – Application Supported by Blocked Amount (ASBA) – Possible Conflicts on Investment Banks.

#### Exercises/Projects:

**Name:** GlobalInvest Corp.

**Focus:** A leading global investment bank operating in multiple countries, providing services in M&A, underwriting, trading, and asset management.

#### Specific Resources: (web)

**Unit – 4: MERGERS & ACQUISITIONS**

**15 Hrs**

Introduction to Corporate Restructuring – Meaning of Mergers – Types of Mergers – Meaning of Reverse Merger – Merger Procedure - Meaning of Acquisitions – Differences between Mergers & Acquisitions – Meaning of Takeovers – Types of Takeovers – Introduction to Amalgamation – Introduction to Demergers and Divestitures – Types of Divestitures.

**Case Study:**

**Merger of Union Bank of India, Andhra Bank, and Corporation Bank**

**Background:** In 2019, the Indian government announced the merger of three public sector banks, Union Bank of India, Andhra Bank, and Corporation Bank.

This amalgamation aimed to create a stronger, more competitive bank capable of serving a larger customer base and contributing significantly to the Indian economy.

Write the Challenges and Opportunities.

**Specific Resources: (web)**

<https://www.mca.gov.in/content/mca/global/en/data-and-reports/reports/other-reports/report-company-law/mergers-and-acquisitions.html>

**Unit – 5: CORPORATE ADVISORY SERVICES**

**13 Hrs**

Introduction to Corporate Advisory Services – Role of Corporate Advisor – Capital Restructuring - Private Equity – Project Advisory Services – Venture Capital –Meaning of Venture Capital - Venture Capitalists Vs. Angel Investors – Meaning of Loan Syndication – Phases involved in Loan Syndication – Benefits of Loan Syndication for Borrowers – Disadvantages of Syndicated Loans – Comparison with Bilateral Loans, Syndicated Loans, Bonds.

**Specific Resources: (web)**

<https://www.ifcilt.com/?q=en/content/corporate-advisory-services>

**Text Books:**

1. Indian Institute of Banking & Finance, 2018, Corporate Banking, 2<sup>nd</sup> Edition, Macmillan Education.

**References:**

1. Indian Institute of Banking & Finance, 2014, Corporate Banking Module A & Module B, Macmillan.
2. MacDonald S. Scott, Koch W. Timothy, 2015, Management of Banking, Himalaya Publishing House.
3. Gup, Kolari, 2015, Commercial Banking, Wiley.

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**SEMESTER -END QUESTION PAPER STRUCTURE**

<b>Course Code &amp; Title of the Course:</b>	<b>23BKMAL232 Corporate Banking</b>
<b>Offered to:</b>	<b>B.Com Hons Banking</b>
<b>Category:</b>	<b>SEMESTER: 3</b>
<b>Max. Marks</b>	<b>70</b>
<b>Max.Time</b>	<b>3 Hrs</b>

**Section A**

**Answer All questions.**

**5 X 4M = 20M**

- Q1 (a) What is corporate banking? Explain the features of corporate banking. **(K1)**  
**OR**  
(b) Write about the cash management services. **(K1)**
- Q2 (a) Explain about import finance. **(K2)**  
**OR**  
(b) Write about letters of Credit. **(K2)**
- Q3 (a) Write the scope of an investment bank. **(K2)**  
**OR**  
(b) Write about ASBA. **(K2)**
- Q4 (a) What is a reverse merger? **(K2)**  
**OR**  
(b) What is amalgamation? **(K2)**
- Q5 (a) Explain about corporate advisory services. **(K3)**  
**OR**  
(b) Write about the limitations of loan syndication. **(K3)**

**Section B**

**Answer All questions.**

**5 X 10M = 50M**

- Q6 (a) Explain different types of forex services. **(K2)**  
**OR**  
(b) Briefly explain the benefits of salary payment. **(K2)**
- Q7 (a) Explain different types of letters of credit. **(K2)**  
**OR**  
(b) Explain the procedure for delivery of export credit in Indian rupee. **(K2)**
- Q8 (a) Explain the organizational structure of an investment bank in India. **(K3)**  
**OR**  
(b) What are the primary conflicts of interest that arise in investment banking? **(K3)**
- Q9 (a) What are the primary steps involved in a merger process? **(K3)**  
**OR**  
(b) Explain different types of mergers. **(K3)**
- Q10 (a) What is loan syndication? Explain the phases involved in loan syndication. **(K3)**  
**OR**  
(b) Explain the role of a corporate advisor. **(K3)**

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23DMMIL231</b>			
<b>Title of the Course</b>				<b>Digital Marketing</b>			
<b>Offered to: (Programme/s)</b>				<b>B.Com Computers– Minor- Digital Marketing</b>			
<b>L</b>	<b>0</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>2</b>	<b>C</b>	<b>1</b>
<b>Year of Introduction:</b>		<b>2024-25</b>		<b>Semester: III</b>			<b>3</b>
<b>Course Category:</b>		Minor		<b>Course Relates to:</b>		National	
<b>Year of Revision:</b>				<b>Percentage:</b>			
<b>Type of the Course:</b>				Elective			
<b>Crosscutting Issues of the Course :</b>				Theory			
<b>Pre-requisites, if any</b>							

**Course Description:**

**Digital Marketing** introduces the fundamentals, compares traditional and digital methods, explores enabling technologies, and highlights the unique characteristics of digital marketing. **Online advertising** covers the basics, objectives, platforms, ad formats, and search engine ads. **Email Marketing** discusses email marketing basics, types, campaign processes, tools, and the concept of opt-in advertising. **Social Media Marketing (SMM)** delves into SMM fundamentals, myths, successful traits, planning, and tools. **Search Engine Optimization (SEO)** focuses on SEO basics, goals, and both on-page and off-page optimization techniques.

**Course Aims and Objectives:**

S.NO	COURSE OBJECTIVES
1	Analyze the differences between traditional and digital marketing.
2	Familiarize yourself with various online ad formats.
3	Learn about the fundamentals and various types of email marketing.
4	Understand the role of blogs, podcasts, and webinars in social media marketing.
5	Learn about on-page and off-page SEO techniques.

**Course Outcomes**

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

CO NO	COURSE OUTCOME	BT L	P O	PS O
CO1	Compare and contrast traditional and digital marketing approaches, highlighting their strengths and weaknesses.	K2	1	2
CO2	Understand network advertising and its role in digital marketing.	k2	1	2
CO3	Understand the importance of consent in email marketing and best practices for opt-in advertising.	K3	2	3
CO4	Develop a strategic social media marketing plan tailored to specific goals and objectives.	K4	2	3
CO5	Understand strategies for improving search engine rankings through external factors.	K2	3	2

For BTL: K1: Remember; K2: Understand; K3: Apply; K4: Analyze; K5: Evaluate; K6: Create

CO-PO MATRIX									
CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	1	2							
CO2	1					2			
CO3			1		2				
CO4				1	2				
CO5		1		2					



Use the codes 3, 2, 1 for High, Moderate and Low correlation Between CO-PO-PSO respectively

## Course Structure

**Unit 1:** Digital Marketing: Introduction to Digital Marketing. Traditional Vs. Digital Marketing, Technology behind Digital Marketing, Characteristics of Digital Marketing, Digital Marketing Strategy, Understanding Digital Consumer.

### EXAMPLES/APPLICATIONS/CASE STUDIES:

- Examples on Digital marketing vs traditional marketing
- Examples on Digital marketing strategies.

### EXERCISES/PROJECTS:

- Project on different Digital consumers.
- Project on recent technology of Digital marketing.

### SPECIFIC RESOURCES: (WEB)

<https://blog.hubspot.com/marketing/traditional-marketing-vs-digital-marketing>

<https://www.smartinsights.com/digital-marketing/technology-behind-digital-marketing/>

<https://www.forbes.com/sites/forbestechcouncil/2021/03/11/five-characteristics-of-successful-digital-marketing-strategies/?sh=3d86315c11f4>

**Unit 2:** Online Advertising: Introduction, Objective, Where to Advertise, Online Ad Format, Search Engine Ad, Network Advertising, Affiliate Programs, Landing Pages

### EXAMPLES/APPLICATIONS/CASE STUDIES:

- Different types of Advertising.

### EXERCISES/PROJECTS:

- Project on Online advertisements.
- Project on Online ads formats.

### SPECIFIC RESOURCES: (WEB)

<https://blog.hubspot.com/marketing/online-advertising>

<https://support.google.com/google-ads/answer/6320>

<https://www.adroll.com/blog/marketing/digital-ad-formats>

**Unit 3:** Email Marketing: Introduction, Types of Email, Email Marketing Campaign Process, Email marketing Tools, Advantages and Disadvantages, Opt-in Email Advertising, Email tracking

### EXAMPLES/APPLICATIONS/CASE STUDIES:

- Different types of Email marketing.

### EXERCISES/PROJECTS:

- Project on Email marketing tools.
- Project on Email tracking.

**SPECIFIC RESOURCES: (WEB)**

<https://mailchimp.com/email-marketing/>

<https://blog.hubspot.com/marketing/types-of-marketing-emails>

<https://blogs.constantcontact.com/email-marketing-pros-and-cons/>

**Unit 4:** Social Media Marketing (SMM): What is Social Media Marketing, Seven Myths of SMM, Characteristics of Successful Social Media Marketer, Social Media Marketing plan, Social Media marketing Tools, Publishing Blogs, Podcast and Webinars, Social Media Monitoring, Social Media: Face book, Twitter?

**EXAMPLES/APPLICATIONS/CASE STUDIES:**

- Different Social media markets.

**EXERCISES/PROJECTS:**

- Project on Social media marketing tools.
- Project on Social media monitoring.

**SPECIFIC RESOURCES: (WEB)**

<https://blog.hubspot.com/marketing/social-media-marketing>

<https://blog.hootsuite.com/social-media-manager-skills/>

<https://sproutsocial.com/insights/social-media-tools/>

**Unit 5:** Search Engine Optimization (SEO): Understanding SEO, Search Engine Optimization Process – Goals, On-Page Optimization, Off-Page Optimization and Analyze, Search Engine Result Process (SERP), SEO Tools.

**EXAMPLES/APPLICATIONS/CASE STUDIES:**

- Different Search Engine Optimization.

**EXERCISES/PROJECTS:**

- Project on Search Engine Result Process (SERP).
- Project on SEO Tools.

**SPECIFIC RESOURCES: (WEB)**

<https://moz.com/beginners-guide-to-seo>

<https://www.searchenginejournal.com/seo-process/>

<https://neilpatel.com/what-is-seo-tools/>

<https://neilpatel.com/what-is-seo-tools/>

**Textbooks:**

1. Digital Marketing by Seema Gupta, McGraw Hill Education
2. Fundamentals of Digital Marketing by Punit Singh Bhatia, Pearson

**References:**

1. Digital Marketing by Mohammed Mustafa, Ramakrishna Dasiga & Kakara VVS Chowdary, first edition 2024, Himalaya Publishing House Pvt Ltd.
2. Digital Marketing by Puneet kumar, Kalyani Publications, first edition in the year 2024.

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**SEMESTER -END QUESTION PAPER STRUCTURE**

<b>Course Code &amp; Title of the Course:</b>	23DMMIL231
<b>Offered to:</b>	<b>B.Com</b>
<b>Category:</b>	<b>Minor -Digital Marketing</b>
<b>Max. Marks</b>	<b>70</b>
<b>Max.Time</b>	<b>3 Hrs</b>

**Section A: Short Answer Questions (20 Marks)**

**Answer All questions. Each question carries 4 Marks.**

- Q1 (a) Explain the Mobile Marketing. (CO1, K2)  
OR  
(b) What is Digital Marketing strategy? (CO1, K2)
- Q2 (a) What is Search Engine Advertising?. (CO2, K2)  
OR  
(b) What is Advertising Network? (CO2, K2)
- Q3 (a) Explain the importance of E-mail marketing. (CO3, K2)  
OR  
(b) What is Single Opt-in Email? (CO3, K2)
- Q4 (a) What is Twitter Marketing? (CO4, K2)  
OR  
(b) What are the Face book- Do's and Don'ts? (CO4, K2)
- Q5 (a) Explain Sear Engine Rank. (CO5, K2)  
OR  
(b) What is Off-Page SEO? (CO5, K2)

**Section B: Long Answer Questions (50 Marks)**

**Answer All questions. Each question carries 10 Marks.**

- Q6 (a) Explain the Differences between Traditional Marketing Vs Digital Marketing. (CO1, K3)  
OR  
(b) Explain the features and importance of Digital Marketing. (CO1, K2)
- Q7 (a) What are the Online Advertising Advantages and Dis-advantages? (CO2, K2)  
OR  
(b) Explain the Importance of Landing Pages . (CO2, K2)
- Q8 (a) What are E-mail Tracking and its characteristics? (CO3, K2)  
OR  
(b) Explain various E-mail Tracking tools.. (CO3, K2)
- Q9 (a) What are the Objectives of Social Media Marketing? (CO4, K2)  
OR  
(b) Explain the Elements including Publish a Blog. (CO4, K2)
- Q10 (a) Explain different types of On-Page SEO (On-Site SEO). (CO5, K2)  
OR  
(b) What is Search Engine Optimization Process (SERP) and its features? (CO1, K3)

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				23IMMIL231			
<b>Title of the Course</b>				General Insurance with Practice			
<b>Offered to: (Programme/s)</b>				B.Com-Hon (General & Banking)			
<b>L</b>	<b>4</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>0</b>	<b>C</b>	<b>4</b>
<b>Year of Introduction:</b>		2024-25		<b>Semester: III</b>			<b>3</b>
<b>Course Category:</b>		Minor-Insurance		<b>Course Relates to:</b>		Global	
<b>Year of Revision:</b>				<b>Percentage:</b>		NA	
<b>Type of the Course:</b>				Employability			
<b>Crosscutting Issues of the Course :</b>				Environment and Sustainability			
<b>Pre-requisites, if any</b>				NA			

**Course Description:**

This course provides an in-depth exploration of key areas in general insurance, focusing on fire, marine, agriculture, health, and motor insurance. It offers a comprehensive understanding, focusing on its principles, practices, and applications. This course provides an in-depth exploration of the procedures and practical aspects of general insurance. Aimed at both newcomers and current professionals in the insurance industry, the course offers a structured approach to understanding the operational aspects of general insurance, from policy issuance to claims management.

**Course Aims and Objectives:**

<b>S.NO</b>	<b>COURSE OBJECTIVES</b>
<b>1</b>	To trace the key milestones and changes in the insurance sector over time and to explore the fundamental principles underlying general insurance.
<b>2</b>	Explores about the primary objectives and legislative intent of the Motor Vehicles Act, 1988.
<b>3</b>	To analyse the fundamental principles and coverage provided by fire and marine insurance and also helps to examine the process for filing and managing insurance claims, including documentation and settlement procedures.
<b>4</b>	Able to identify and describe various types of agriculture insurance policies, such as crop insurance, livestock insurance, and weather-based insurance.
<b>5</b>	Gains a thorough understanding of Health and Medical insurance, including policy types, principles, documentation and claims management.

<b>CO NO</b>	<b>COURSE OUTCOME</b>	<b>BTL</b>	<b>PO</b>	<b>PSO</b>
<b>CO1</b>	Students able to understand the key concepts, types and importance of general insurance in personal and business contexts.	<b>K1</b>	<b>3</b>	
<b>CO2</b>	Students able to understand the purpose, scope, and key provisions of the Motor Vehicles Act 1988.	<b>K2</b>	<b>5</b>	
<b>CO3</b>	Students able to differentiate between various types of fire and marine insurance policies, including their features, coverage, claim process and exclusions.	<b>K3</b>	<b>6</b>	
<b>CO4</b>	Students able to differentiate between various types of crop and livestock insurance policies, including their features and coverage.	<b>K1</b>	<b>6</b>	

CO5	Students gain a comprehensive understanding about principles and importance of health and medical insurance in managing healthcare costs and risks.	K1	4	
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For BTL: K1: Remember; K2: Understand; K3: Apply; K4: Analyze; K5: Evaluate; K6: Create

CO-PO MATRIX									
CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1			3						
CO2						3			
CO3						3			
CO4						3			
CO5					2				

Use the codes 3, 2, 1 for High, Moderate and Low correlation Between CO-PO-PSO respectively

**Course Structure:**

**Unit1 – Introduction:**

**12 Hrs.**

Meaning and Definition of General Insurance – Origin and Evolution of General Insurance in India – Principles – Functions – Importance – Classification – General Insurance Companies in India – Role of Insurance in economic development – IRDA Objectives, functions and powers.

**Exercises:**

**Exercise 1:**

Create a quiz with multiple-choice and true/false questions covering basic insurance concepts, terms, and processes.

**Specific Resources: (web)**

- <https://nios.ac.in/media/documents/vocinsservices/m2--f5.pdf>
- <https://navi.com/blog/what-is-general-insurance/>
- [https://old.irdai.gov.in/ADMINCMS/cms/NormalData\\_Layout.aspx?page=PageNo101&mid=1.2](https://old.irdai.gov.in/ADMINCMS/cms/NormalData_Layout.aspx?page=PageNo101&mid=1.2)

**Chapter – 2: Motor Insurance:**

**14 Hrs.**

Introduction of Motor Insurance – Importance of Motor Insurance – Types of Motor Vehicle Insurance – Motor Vehicle Act 1988 and its features – Offences covered and not covered under Act - Requirement for Compulsory Third Party Insurance – Features of third party car Insurance – Policy documentation for Motor Insurance – Premium of Motor Insurance – Certificate of Insurance and its types – Liability without fault – Motor accident claim Tribunal – Hit and Run accidents

**Exercises:**

**Exercise 1:**

**Policy Comparison**

**Objective:** Compare different types of motor insurance policies.

**Instructions:**

1. Provide students with sample motor insurance policy documents for different coverage types (e.g., basic liability, full coverage).
2. Ask students to compare and contrast these policies based on factors such as coverage, exclusions, premiums, and deductibles.
3. Have students present their findings and discuss which policy might be best suited for different driving scenarios.

**Exercise 2: Claims Scenario Role-Play**

**Objective:** Understand the motor insurance claims process.

**Instructions:**

1. Create a role-play scenario where students act out a motor insurance claim.

2. One student plays the role of the policyholder who has been involved in an accident, and another student plays the role of the insurance adjuster.
3. The policyholder describes the accident and the damage, while the adjuster asks questions, collects information, and explains the next steps in the claims process.
4. After the role-play, discuss what went well and what could be improved in the claims process.

### **Exercise 3: Risk Management and Insurance Needs**

**Objective:** Assess insurance needs based on different risk factors.

#### **Instructions:**

1. Present different scenarios to students, such as:
  - A young driver with a new car.
  - An experienced driver with a high-value vehicle.
  - A driver living in a high-crime area.
2. Ask students to determine what types of coverage would be most appropriate for each scenario.
3. Discuss how risk factors affect insurance premiums and coverage decisions.

#### **Specific Resources: (web)**

- <https://www.bajajallianz.com/blog/motor-insurance-articles/indian-motor-vehicle-act-features-rules-penalties.html>
- <https://www.iffcotokio.co.in/motor-insurance/what-is-third-party-insurance-cover-and-how-it-works>

### **Chapter – 3: Fire and Marine Insurance:**

**20 Hrs.**

**Fire Insurance:** Meaning of definition of Fire Insurance – Principles of Fire Insurance – Scope of Fire Insurance - Types of Fire Insurance Policies – Practice of Fire Insurance in India – Procedure to insure property under Fire Insurance – Policy conditions – Documents required for Insurance Claim – Calculation of Premium and loss – Payment of claims – Procedure for settlement of claims.

**Marine Insurance:** Meaning and definition of Marine Insurance – Principles of Marine Insurance – Scope of Marine Insurance – Types of Marine Insurance policies – Policy conditions – Calculation of premium and loss – Payment of claims – Procedure of claim settlement procedure.

#### **Exercises:**

#### **Exercise 1: Claims Processing Role-Play**

**Objective:** Understand the claims process.

#### **Instructions:**

1. Divide students into pairs. One plays the role of a policyholder who has had an accident, and the other plays the insurance adjuster.
2. Have the policyholder describe the accident and the damage, and the adjuster should ask questions to assess the claim.
3. After the role-play, students should discuss how the claim would be processed and any potential issues.

#### **Exercise 2: Fire Insurance Coverage Analysis**

**Objective:** Understand different aspects of fire insurance coverage.

#### **Instructions:**

1. Provide students with a sample fire insurance policy document.
2. Ask them to identify and summarize key sections of the policy, such as Coverage, Exclusions, and Limits.
3. Have students discuss the impact of each section on a property owner's protection.

#### **Specific Resources: (web)**

- <https://www.geeksforgeeks.org/types-of-fire-insurance/>

- <https://www.policybazaar.com/commercial-insurance/marine-insurance/>

#### **Chapter – 4: Agriculture Insurance:**

**14 Hrs.**

Meaning of Agriculture Insurance – Types of Agriculture Insurance – Meaning of Crop Insurance – Objectives of Crop Insurance – Importance of Crop Insurance – Risks and Problems in Crop Insurance — Crop Insurance Vs. Agriculture Relief – Live Stock Insurance and its guidelines.

#### **Exercises:**

##### **Exercise 1: Role-Playing Activity**

**Objective:** Develop communication skills related to insurance.

#### **Instructions:**

- Divide students into pairs or small groups. One student plays the role of a farmer or livestock owner, and the other plays the role of an insurance agent.
- Have the "farmer" describe their operation and ask questions about insurance options, coverage, and costs.
- The "insurance agent" should explain the benefits of various insurance policies and help the farmer choose the best option.

**Feedback:** After the role-playing, discuss the challenges of explaining insurance options and addressing clients' concerns.

##### **Exercise 2: Debate on Insurance Necessity**

**Objective:** Explore different viewpoints on insurance.

#### **Instructions:**

- Organize a debate where students argue for or against the necessity of insurance in agriculture and livestock management.
- Provide students with background information and statistics to support their arguments.
- Have students present their arguments and counterarguments, followed by a class discussion.

#### **Specific Resources: (web)**

- <http://re.indiaenvironmentportal.org.in/files/Crop%20Insurance%20in%20India.pdf>
- <https://www.bajajallianz.com/download-documents/commercial-insurance/cattle-and-livestock-insurance-product/Cattle-and-Livestock-Insurance-Policy.pdf>

#### **Chapter – 5: Health Insurance:**

**15 Hrs.**

Introduction of Health Insurance – Importance of Health Insurance – Types of Health Insurance Policies – Riders of Health Insurance – Types of Health Insurance Claims – Claim settlement process – Health Insurance Plans – Health Insurance Products – Documents required for Health Insurance claims – Health Insurance claim settlement - procedure – Medical Insurance – Types of Medical Insurance Policies – Comprehensive Plans for Medical Insurance – Importance – Advantages – Riders of Medical Insurance.

#### **Exercises:**

##### **Exercise 1: Health Insurance Quiz**

**Objective:** Test knowledge of health insurance concepts.

#### **Activity:**

- **Quiz Creation:** Develop a quiz with multiple-choice, true/false, and short-answer questions covering key concepts of health insurance. Topics could include how premiums and deductibles work, the differences between types of plans, and the impact of out-of-pocket costs.
- **Group Quiz:** Have students take the quiz in small groups, encouraging discussion and collaboration. Review the answers together and explain any misconceptions.

#### **Specific Resources: (web)**

- <https://www.acko.com/health-insurance/types-of-health-insurance/>
- <https://www.policybazaar.com/health-insurance/individual-health-insurance/articles/ documents -required-for-health-insurance/>

#### **Text Books:**

1. Sathya Vittal Donepudi, Dr. V. Mohan Nayak, Dr. P.P. Chandra Bose, (2022). *General Insurance Procedure and Practice* (1st ed.). Himalaya Publishing House Pvt. Ltd.
2. Jyoti Prakash Rath, (2023). *General Insurance Procedure and Practice*, Himalaya Publishing House Pvt. Ltd.

#### **References:**

1. Dr. V. Padmavathi, Dr. V. Jayalakshmi, 2019, *Practice of General Insurance*, Professional Books Publisher.

(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

**SEMESTER END MODEL QUESTION PAPER**

<b>Course Code &amp; Title of the Course:</b>	<b>23IMMIL231</b>
<b>Title:</b>	<b>General Insurance and Practice</b>
<b>Offered to:</b>	<b>B.Com-Hon (General &amp; Banking)</b>
<b>Category: Minor- Insurance</b>	<b>SEMESTER: 3</b>
<b>Max. Marks</b>	<b>70</b>
<b>Max. Time</b>	<b>3 Hrs</b>

**Section A: Short Answer Questions****Answer All questions.****Each question carries 4 Marks.****Marks: 20M**

- Q1 (a) What is the importance of General Insurance? K2  
OR  
(b) Write a short note on history of General Insurance. K1
- Q2 (a) Write a short note on Motor accident claim Tribunal. K2  
OR  
(b) What are the types of Certificate of Insurance? K2
- Q3 (a) What is the procedure to insure the property under Fire Insurance? K2  
OR  
(b) Discuss about the types of marine losses. K2
- Q4 (a) Write a short note on Live Stock Insurance. K2  
OR  
(b) Write about any two types of Agricultural Insurances. K2
- Q5 (a) What are the necessary documents required for buying Health Insurance Policies in India. K1  
OR  
(b) What is the importance of Health Insurance? K2

**Section B: Long Answer Questions****Answer all questions.****Each question carries 10 Marks.****Marks: 50M**

- Q6 (a) What is meant by IRDA? What are the functions of IRDA? K2  
Or  
(b) Explain in detail about the functions of General Insurance. K2
- Q7 (a) Explain about the motor vehicles act 1988 and its features. K2  
Or  
(b) What are the requirements for compulsory third party insurance? K2
- Q8. (a) What is meant by Fire Insurance? Explain about its principles. K2  
Or  
(b) What is meant by Marine Insurance? Explain briefly about various types of marine insurance policies. K2
- Q9 (a) What are the objectives and importance of Crop Insurance? K2  
Or  
(b) Distinguish between Crop Insurance Vs Agricultural Relief. K4
- Q10. (a) Explain in detail about various types of Rider's in Health Insurance. K2  
Or  
(b) What is meant by Comprehensive plan for Medical Insurance? Explain its importance and advantages. K2



**DEPARTMENT OF COMMERCE**

**4 Years BBA Programme**

**Proposed from the Academic Year 2023- 2024**

<b>B.Com</b>	<b>General</b>	<b>Title</b>	<b>Hours</b>	<b>Credits</b>
Sem 1	Major1	Fundamentals of Commerce	5	4
	Major2	Business Organization	5	4
	Lang	English	4	4
	Lang	Telugu/Hindi	4	4
	Multi-Disciplinary	Basic Mathematics	2	2
	SDC	ICT	2	2
		Environmental Education	2	2
		<b>Total</b>	<b>24</b>	<b>22</b>
Sem 2	Major3	Principles of Management	5	4
	Major4	Business Economics	5	4
	Minor1	Financial Institutions & Markets	5	4
	Lang	English	4	4
	Lang	Telugu/Hindi	4	4
	SEC 2	ICT-2	2	2
	SEC 3	Online Business	2	2
		Community Service Project (CSP)		
		<b>Total</b>	<b>27</b>	<b>24</b>
Sem 3	Major5	Business Laws	5	4
	Major6	Organisational Behaviour	5	4
	Major7	Business Environment	5	4
	Major8	Descriptive Statistics	5	4
	Minor 2	Management Accounting for Decision Making	5	4
	Multi-Disciplinary	Quantitative Aptitude	2	2
	SDC	Power BI	2	2
	SDC	Communication Skills	2	2
		<b>Total</b>	<b>31</b>	<b>26</b>

**DEPARTMENT OF COMMERCE**  
**4 Years BBA (BPM) Programme**  
**Proposed from the Academic Year 2023- 2024**

<b>B.Com</b>	<b>General</b>	<b>Title</b>	<b>Hours</b>	<b>Credits</b>
Sem 1	Major1	Fundamentals of Commerce	5	4
	Major2	Business Organization	5	4
	Lang	English	4	4
	Lang	Telugu/Hindi	4	4
	Multi-Disciplinary	Basic Mathematics	2	2
	SDC	ICT	2	2
		Environmental Education	2	2
		<b>Total</b>	<b>24</b>	<b>22</b>
Sem 2	Major3	Principles of Management	5	4
	Major4	Finance and Accounting for BPS	5	4
	Minor1	Banking for BPS	5	4
	Lang	English	4	4
	Lang	Telugu/Hindi	4	4
	SEC 2	ICT-2	2	2
	SEC 3	Online Business	2	2
		<b>Total</b>	<b>27</b>	<b>24</b>
		Community Service Project (CSP)		
Sem 3	Major5	Organisational Behaviour	5	4
	Major6	Business Environment	5	4
	Major7	Insurance for BPS	5	4
	Major8	Managing Business Process –I	5	4
	Minor 2	Fundamentals of Financial Management	5	4
	Multi-Disciplinary	Basic Statistics	2	2
	SDC	Quantitative Aptitude	2	2
	SDC	Communication Skills	2	2
		<b>Total</b>	<b>31</b>	<b>26</b>

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23MGMAL231</b>			
<b>Title of the Course</b>				<b>BUSINESS LAWS</b>			
<b>Offered to: (Programme/s)</b>				<b>BBA</b>			
<b>L</b>	<b>5</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>0</b>	<b>C</b>	<b>4</b>
<b>Year of Introduction:</b>		<b>2024-25</b>		<b>Semester:</b>		<b>3</b>	
<b>Course Category:</b>			<b>MAJOR</b>		<b>Course Relates to:</b>		<b>National</b>
<b>Year of Introduction:</b>			<b>2024</b>		<b>Percentage:</b>		<b>NA</b>
<b>Type of the Course:</b>				<b>Skill Development</b>			
<b>Crosscutting Issues of the Course :</b>				<b>None</b>			
<b>Pre-requisites, if any</b>				<b>None</b>			

**Course Description:**

Business Laws, also known as Commercial laws, regulates business and commerce. It is commonly considered a part of civil law that deals with concerns of both public and private law. Business Laws comprises laws governing the formation, operation, and regulation of the business. It also includes laws that regulate the commercial transactions entered into business with other entities. It works to keep businesses, brands, and corporations in order, protecting the rights of a business entity. Business Laws is also known for establishing a set standard for how things should run in an organisation.

**Course Aims or Objectives:**

<b>S. No</b>	<b>COURSE OBJECTIVES</b>
<b>1</b>	To help the students to understand the basic rules of Agreements and Contracts along with the basic Rules of Offer, Acceptance, Consideration, Capacity/Competency to contract.
<b>2</b>	To help the students to understand the Classification of contracts, Modes of Discharge of Contracts, Breach of Contract and Remedies against the breach.
<b>3</b>	To provide knowledge about the partnership act, 1932 and companies act, 2013 and its legalities.
<b>4</b>	To understand the law of sale of good act and its rules and agreements.
<b>5</b>	To understand the overview of Right to Information act, 2005, Consumer Protection act, 2019, Competition commission act, Goods and Services act-2017 and Intellectual Property Rights with their legal aspects.

**Course Outcomes:**

At the end of the course, the student will / will be...

<b>NO</b>	<b>COURSE OUTCOME</b>	<b>BTL</b>	<b>PO</b>	<b>PSO</b>
<b>CO1</b>	Understand the basic principles and concepts of business law.	<b>K1</b>	<b>1</b>	<b>1</b>
<b>CO2</b>	Analyze legal issues and apply legal reasoning to business scenarios.	<b>K1</b>	<b>1</b>	<b>1</b>
<b>CO3</b>	Interpret and apply business laws in practical situations.	<b>K2</b>	<b>1,2</b>	<b>1</b>
<b>CO4</b>	Develop skills for drafting and reviewing legal documents relevant to business.	<b>K2</b>	<b>6</b>	<b>1,2</b>
<b>CO5</b>	Evaluate the impact of various business laws on organizational decision-making.	<b>K2</b>	<b>6,7</b>	<b>1,2</b>

For BTL: K1: Remember; K2: Understand; K3: Apply; K4: Analyze; K5: Evaluate; K6: Create

CO-PO-PSO MATRIX									
CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3							3	
CO2	3	3						3	3
CO3	3	3				3		3	3
CO4						3	3		3
CO5	3	3					3	3	2

Use the codes 3, 2, 1 for High, Moderate and Low correlation Between CO-PO-PSO respectively

**Course Structure:**

**UNIT-I: AN OVERVIEW ON BUSINESS CONTRACTS (15 Hours)**

- 1.1: Law of Contract – Definition
- 1.2: Essentials of valid contract
- 1.3: Kinds of contract
- 1.4: Offer, Acceptance and Consideration
- 1.5: Capacity of Parties to contract
- 1.6: Free Consent
- 1.7: Stranger to the Contract

**UNIT-II: CONTRACTS (15 Hours)**

- 2.1: Contingent Contracts
- 2.2: Performance of Contract
- 2.3: Discharge of Contract
- 2.4: Quasi Contracts
- 2.5: Breach of Contracts and remedies
- 2.6: Contract of Indemnity
- 2.7: Contract of Bailment

**UNIT-III: PARTNERSHIP ACT, 1932 & COMPANIES ACT, 2013 (15 Hours)**

- 3.1: Meaning of Partnership
- 3.2: Types of Partners
- 3.3: Partnership Deed
- 3.4: Registration of Partnership
- 3.5: Memorandum of Association
- 3.6: Articles of Association
- 3.7: Prospectus
- 3.8: Meetings and Resolutions
- 3.9: Modes of Winding up of a Company

**UNIT-IV: SALE OF GOODS ACT, 1930 (15 Hours)**

- 4.1: Meaning and definition of sale of goods
- 4.2: Essentials of sale contract
- 4.3: Sale and agreement to sale
- 4.4: Conditions and warranties
- 4.5: Unpaid seller and Rights of Unpaid Seller
- 4.6: Rules of transfer of property

**UNIT-V: OVERVIEW OF KEY LEGAL ACTS (15 Hours)**

- 5.1: Salient features of Right to information Act, 2005
- 5.2: An overview on The Consumer Protection Act, 2019
- 5.3: Salient features of Competition commission Act, 2023
- 5.4: An overview on GST Act, 2017
- 5.5: An overview on Intellectual Property Rights Act, 2005

**Text Books:**

1. Nair, S., & Nair, C. (2021). *Business laws in India* (4th ed.). Himalaya Publishing House.
2. Ravi, K. (2021). *Business law for managers* (3rd ed.). Tata McGraw-Hill Education.

**References:**

1. Beatty, J. F., Samuelson, S. S., & Brougham, D. J. (2021). *Business law and the regulation of business* (10th ed.). Cengage Learning.
2. Cheeseman, H. R. (2022). *Business law: A hands-on approach* (9th ed.). Pearson.
3. Kubasek, N. K., Browne, M. N., & Henry, J. E. (2020). *Dynamic business law* (5th ed.). McGraw-Hill Education.
4. Mallor, J. P., Barnes, A. J., Bowers, T. A., & Langvardt, A. W. (2023). *Business law: The ethical, global, and e-commerce environment* (17th ed.). McGraw-Hill Education.

**Course Code: 23MGMAL231**  
**Time: 3 hrs**

**Title of the Paper: BUSINESS LAWS**  
**Max Marks: 70M**

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**SECTION – A**

**5 X 4M = 20M**

**Answer the following:**

1. (i) What is an offer and write its essentials? (K2)  
**OR**  
(ii) What is free consent and explain about free consent? (K2)
2. (i) Explain in detail about contingent contract? (K2)  
**OR**  
(ii) Give a brief note on Quasi contract? (K2)
3. (i) Define partnership; write its characteristics? (K2)  
**OR**  
(ii) Write about different types of partnership? (K2)
4. (i) What are the different essentials of sale contract? (K2)  
**OR**  
(ii) Give a brief note on conditions and warranties? (K2)
5. (i) Write a short note on Right to Information Act? (K3)  
**OR**  
(ii) What are the salient features of Competition commission Act? (K3)

**SECTION – B**

**5 X 10M = 50M**

**Answer the following:**

6. (i) Explain about essential elements of a valid contract? (K2)  
**OR**  
(ii) Define contract? Discuss about various kinds of contracts? (K2)
7. (i) Define discharge of contract and explain about different modes of available in discharge of contract? (K2)  
**OR**  
(ii) What is breach of contract? Give in detail about remedies for the breach of contract? (K2)
- (i) What are the contents of partnership deed; explain it? (K2)  
**OR**  
(ii) Briefly explain about Procedure for Registration of a partnership firm? (K2)
8. (i) Distinguish between sale and agreement to sale? (K2)  
**OR**  
(ii) Who is an unpaid seller? Give in detail about rights of an unpaid seller? (K2)
9. (i) What is consumer protection Act? Explain about different consumer redressal forums? (K3)  
**OR**  
(ii) Briefly explain about GST Act and its major implications in Indian tax Practices? (K3)

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**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23MGMAL232</b>			
<b>Title of the Course</b>				<b>ORGANIZATIONAL BEHAVIOUR</b>			
<b>Offered to: (Programme/s)</b>				<b>B.B.A. &amp; BPM Honors</b>			
<b>L</b>	<b>5</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>0</b>	<b>C</b>	<b>4</b>
<b>Year of Introduction</b>		<b>2024-25</b>		<b>Semester:</b>		<b>3</b>	
<b>Course Category:</b>		<b>MAJOR</b>		<b>Course Relates to:</b>		<b>GLOBAL</b>	
<b>Year of Introduction:</b>		2024-		<b>Percentage of Revision of</b>		Not Applicable	
<b>Type of the Course:</b>				Skill Development			
<b>Crosscutting Issues of the</b>				Employee Engagement and Organizational			
<b>Pre-requisites, if any</b>				None			

**Legends:**

L: Lecture; T: Tutorial; P: Practicum/Practical/Project; C: Credits

**Course Description:**

Organizational Behavior is the study of intricacies of individual and group dynamics within organizational settings. For business administration students, it serves as a cornerstone, offering invaluable insights into employee behaviors, motivations, leadership styles, and team dynamics. This knowledge empowers students to become effective managers, capable of optimizing human potential, fostering high-performing teams, and cultivating positive organizational cultures. Ultimately, a strong grasp of Organizational Behavior equips future business leaders to make informed decisions that drive strategic business outcomes in the right direction at the right time with the right momentum so that it finally contributes to strategic success of the organization.

**Course Aims and Objectives:**

<b>S.NO</b>	<b>COURSE OBJECTIVES</b>
<b>1</b>	Understand the foundations of individual and group behaviour in organizations.
<b>2</b>	Develop skills to analyze and diagnose organizational issues related to behaviour.
<b>3</b>	Acquire knowledge of leadership theories and practices for effective management.
<b>4</b>	Learn how to manage organizational change and build a positive organizational culture.
<b>5</b>	Apply organizational behaviour concepts to address real-world business challenges.

**Course Outcomes**

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

<b>CO NO.</b>	<b>COURSE OUTCOME</b>	<b>BT L</b>	<b>P O</b>	<b>PS O</b>
<b>CO1</b>	Explain the core concepts of organizational behavior	<b>K1</b>	<b>1,2</b>	<b>1</b>
<b>CO2</b>	Identify factors influencing organizational behavior	<b>K1</b>	<b>1,2</b>	<b>1</b>
<b>CO3</b>	Interpret how leadership skills influence others	<b>K2</b>	<b>1,2</b>	<b>1</b>
<b>CO4</b>	Explain how to apply behavioral principles to improve organizational effectiveness	<b>K2</b>	<b>6,7</b>	<b>1,2</b>
<b>CO5</b>	Realize what behavioural issues to analyze for resolving organizational issues	<b>K2</b>	<b>6,7</b>	<b>1,2</b>

For BTL: K1: Remember; K2: Understand; K3: Apply; K4: Analyze; K5: Evaluate; K6: Create

<b>CO-PO-PSO MATRIX</b>									
<b>CO NO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	<b>3</b>	<b>3</b>						<b>3</b>	
<b>CO2</b>	<b>3</b>	<b>3</b>						<b>3</b>	
<b>CO3</b>	<b>3</b>	<b>3</b>						<b>3</b>	

CO4						2	3	3	3
CO5						2	3	3	3

Codes 3, 2, 1 for High, Moderate and Low correlation Between CO-PO-PSO respectively

**Course Structure:**

**UNIT-I: INTRODUCTION TO ORGANIZATIONAL BEHAVIOR (15 Hrs)**

- 1.1 Organizational behaviour – Meaning, significance, evolution. Factors influencing organizational behaviour
- 1.2 Perception – concept and process of perception, Factors influencing perception.
- 1.3 Values and Attitudes.
- 1.4 Personality – Stages of personality development, Determinants of personality.
- 1.5 Concept of Learning and theories of learning.

**Exercises:**

- Summarize and justify the impact of differences in values & attitudes on workplace dynamics.
- List out and enumerate essential personality traits that impact job performance.
- Presentation on application of various learning theories in real-world learning situations.

**Web Resources:**

[Organizational Behavior | Harvard Business Publishing Education](#)

[Organizational Behavior - OpenStax](#)

[Organizational Behavior - Open Textbook Library \(umn.edu\)](#)

**UNIT-II: GROUP DYNAMICS (15 Hrs)**

- 2.1 Meaning of groups and group dynamics, Stages in the Formation of groups, Characteristics and Types of groups.
- 2.2 Factors influencing group effectiveness – Group cohesiveness, Group decision making.
- 2.3 Teams – Groups Vs Teams, Types of teams.
- 2.4 Conflicts in groups – reasons for conflicts, Management of Conflict
- 2.5 Application of Transactional Analysis, Johari Window.

**Exercises:**

- Summarize the characteristics of successful teams in organizations from a global perspective.
- Critically examine various conflict management techniques in terms of their relevance.
- Presentation of Johari Window grid for one’s own self.

**Web Resources:**

[Organizational Behavior | Harvard Business Publishing Education](#)

[Organizational Behavior - OpenStax](#)

[Organizational Behavior - Open Textbook Library \(umn.edu\)](#)

**UNIT-III: LEADERSHIP (15 Hrs)**

- 3.1 Definition and Concept of Leadership.
- 3.2 Importance of Leadership, characteristics of an Effective Leader.
- 3.3 Styles of Leadership, Managerial Grid, Leadership Continuum.
- 3.4 Theories of Leadership.
- 3.5 Impact of Leadership on effectiveness of groups.

**Exercises:**

- Summarize and justify the characteristics of an effective leader of your choice in business.
- Evaluate the impact of as well as pros & cons of different leadership styles in organizations.
- Critically assess the leadership challenges faced by today’s business leaders.

**Web Resources:**

[Organizational Behavior | Harvard Business Publishing Education](#)

[Organizational Behavior - OpenStax](#)

[Organizational Behavior - Open Textbook Library \(umn.edu\)](#)

**UNIT-IV: MANAGEMENT OF CHANGE (15 Hrs)**

- 4.1 Meaning and importance of Change.
- 4.2 Factors driving organizational change.
- 4.3 Response to change, role of Change Agents.
- 4.4 Resistance to Change – Reasons for Resistance, dealing with resistance to change.
- 4.5 Organizational Development – OD initiatives, process of OD and its significance.

**Exercises:**

- Present a situation of organizational change and the challenges involved therein.
- Summarize the reasons for resistance to change in organizations from a global perspective.
- Conduct need assessment and propose OD initiatives for a hypothetical organization.

**Web Resources:**

[Organizational Behavior | Harvard Business Publishing Education](#)

[Organizational Behavior - OpenStax](#)

[Organizational Behavior - Open Textbook Library \(umn.edu\)](#)

**UNIT-V: ORGANIZATIONAL CULTURE**

(15 Hrs)

- 5.1 Concept of Organizational Culture, Significance of understanding organizational culture.
- 5.2 Distinction between organizational culture and organizational climate.
- 5.3 Factors influencing Organizational Culture.
- 5.4 Organizational Effectiveness- Indicators of organizational effectiveness, achieving organizational effectiveness.
- 5.5 Organizational Power and Politics.

**Exercises:**

- Present cultural map of a business organization of your choice, identifying its core values.
- Critically enumerate the impact of cultural diversity of employees on organizational culture.
- Summarize and justify the indicators of organizational effectiveness from your perspective.

**Web Resources:**

[Organizational Behavior | Harvard Business Publishing Education](#)

[Organizational Behavior - OpenStax](#)

[Organizational Behavior - Open Textbook Library \(umn.edu\)](#)

**Text Books:**

Aswathappa, K. (2019). Organizational Behaviour (11th ed.). Himalaya Publishing House.

Prasad, L. M. (2020). Organizational Behaviour (10th ed.). Sultan Chand & Sons.

**References:**

Robbins, S. P., & Judge, T. A. (2019). Organizational Behaviour (18th ed.). Pearson.

Luthans, F. (2017). Organizational Behaviour (15th ed.). McGraw-Hill Education.

Greenberg, J. (2020). Behaviour in Organizations (11th ed.). Pearson.

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**Semester – III**

**Max. Marks: 70**

**Time: 3 Hrs.**

**Section – A**

**Answer the following questions:**

**5 X 4 = 20 Marks**

**Unit-I**

1) a) State in your own words the significance of Organisational Behaviour (K2)

**(OR)**

b) Describe the relevance of attitudes and values in Organisational Behaviour (K2)

**Unit-II**

2) a) Describe various types of groups (K2)

**(OR)**

b) State the factors influencing group cohesiveness (K2)

**Unit-III**

3) a) Justify the importance of leadership for the success of an organization (K2)

**(OR)**

b) Describe various characteristics of an effective leader (K2)

**Unit-IV**

4) a) Explain the importance of organizational change (K2)

**(OR)**

b) Describe the role of a Change agent (K2)

**Unit-V**

5) a) Distinguish in between organizational culture and organizational climate (K2)

**(OR)**

b) Explain the factors influencing organizational culture (K2)

**Section – B**

**Answer the following questions:**

**5 X 10 = 50 Marks**

**Unit-I**

6) A) Describe various stages in the process of perception. (K2)

**(OR)**

B) Summarize various theories of learning with suitable examples. (K2)

**Unit -II**

7) A) Explain various stages in the formation of groups with suitable examples. (K2)

**(OR)**

B) Discuss application of Transactional Analysis with suitable examples. (K2)

**Unit - III**

8) A) Illustrate how Managerial Grid can be employed for leadership development. (K3)

**(OR)**

B) Discuss various theories of leadership with suitable examples. (K3)

**Unit - IV**

9) A) Discuss the reasons for resistance to change and how to deal with them. (K3)

**(OR)**

B) Explain the impact of various OD initiatives in an Organisation. (K3)

**Unit - V**

10) A) Discuss various indicators of organizational effectiveness. (K2)

**(OR)**

B) Describe the dynamics of Power and Politics in organisations. (K2)

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23MGMAL233</b>			
<b>Title of the Course</b>				<b>Business Environment</b>			
<b>Offered to: (Programme/s)</b>				<b>B.B.A. BPM Honors</b>			
<b>L</b>	<b>4</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>0</b>	<b>C</b>	<b>4</b>
<b>Year of Introduction:</b>		<b>2024-25</b>		<b>Semester:</b>			<b>3</b>
<b>Course Category:</b>		<b>MAJOR</b>		<b>Course Relates to:</b>		<b>Global</b>	
<b>Year of Introduction:</b>		<b>2024</b>		<b>Percentage:</b>		<b>NA</b>	
<b>Type of the Course:</b>				<b>Skill Development</b>			
<b>Crosscutting Issues of the Course:</b>				<b>Strategic Management</b>			
<b>Pre-requisites, if any</b>				<b>None</b>			

**Course Description:**

Business, it is said that it is the product of environment. The nature of business, location of a business environment, the product to be manufactured or services to be rendered by the business unit, size and volume of operations of the firm, the price and other related factors relating to the business unit are determined by the environment within which the business operates.

Though the business is the creation of its environment, the influence of the former on its external forces is equally important. How each of these factors influences and is influenced by the business as a fascinating subject, knowledge of which is essential for business managers, politicians, government officials, academicians and the general public.

The knowledge of business environment will enable the students who become future managers to make a sound decision to solve the problem.

**Course Aims or Objectives:**

S. No	COURSE OBJECTIVES
1	To provide an in-depth understanding of the various environments - internal and external.
2	To apply those to business for its function and navigate successfully.
3	To familiarize the students with international trade and issues related to Balance of Payments.
4	To comprehend the role of International institutions in the growth of international business.
5	To understand the impact of IMF and other important institutions of global environment in view of the growth of international business.

**Course Outcomes**

At the end of the course, the student will / will be...

NO	COURSE OUTCOME	BTL	PO	PSO
CO1	The Student will learn about the various environments of business	K1	5	1
CO2	The student will understand the impact of various environmental factors	K2	5	1
CO3	The student will learn how the environment affect the functioning of the business	K3	5	1
CO4	The student can analyse and assess the effect of changes in political, technological and global policies	K4	5	1
CO5	The student can learn the role of IMF and other important institutions of Global environment and their impact on growth of international business.	K5	6	1

**For BTL: K1: Remember; K2: Understand; K3: Apply; K4: Analyze; K5: Evaluate; K6: Create**

CO-PO-PSO MATRIX									
CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1					1	2	3	1	
CO2					1	2	3	1	
CO3					1	2	3	1	
CO4					1	2	3	1	
CO5					1	2	3	1	

Use the codes 3, 2, 1 for High, Moderate and Low correlation Between CO-PO-PSO respectively  
**Course Structure:**

**Unit – I: An Overview of Business Environment** (12 Hrs)

- 1.1 Business Environment- Concept, Significance and Nature of Business Environment.
- 1.2 Type of Environment-internal, external, micro and macro environment.
- 1.3 Competitive structure of industries.
- 1.4 Environmental analysis and strategic management, Managing diversity.
- 1.5 Process and Limitations of Environment Analysis.
- 1.6 Nature and Scope, characteristics and objectives of business

**Unit – II: Economic Environment** (12 Hrs)

- 2.1 Nature of Economic Environment.
- 2.2 Economic factors - growth strategy.
- 2.3 Basic economic system – Economic Planning.
- 2.4 Economic Policies – New Industrial Policy.
- 2.5 FEMA, Monetary and Fiscal Policies.
- 2.6 Liberalization, Privatization and Globalization of Indian Economy, trends and issues – Economic development through PPP Model
- 2.7 Planning Commission Vs Niti Aayog.

**Unit – III: Political and Socio-Cultural Environment** (12 Hrs)

- 3.1 Economic roles of Government, Political Institutions and Business environment
- 3.2 Government and Legal Environment, Constitution and Business environment
- 3.3 Competition Law and Foreign Exchange Management Act
- 3.4 Nature and impact of culture on business.
- 3.5 Culture and Globalization.
- 3.6 Social responsibilities of business, Social Audit.
- 3.7 Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure and their impact on business.

**Unit – IV: Natural and Technological Environment** (12 Hrs)

- 4.1 Innovation, technological leadership and followership
- 4.2 Sources of technological dynamics
- 4.3 Impact of technology on globalization
- 4.4 Transfer of technology, time lags in technology introduction
- 4.5 Status of technology in India
- 4.6 Management of technology

**Unit – V: Global Environment** (12 Hrs)

- 5.1 Globalization – Meaning – Objectives of WTO – WTO Functions
- 5.2 Objectives and Evolution of GATT, Uruguay Round
- 5.3 IBRD – Trade Blocks, BRICS, SAARC, ASEAN in Globalization
- 5.4 International Trade, Components of BOP, Disequilibrium in BOP, Reasons for disequilibrium
- 5.5 Trade regulation, Exchange Control
- 5.6 Convertibility of Currency, Current Account and Capital Account convertibility

**Text books:**

1. Rangarajan, C.A.; Perspective in Economics, S.Chand & Sons, New Delhi.
2. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.

**REFERENCE BOOK:**

3. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi.

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**

(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

**(B.B.A. Hons.) Single Major**

**23MGMAT233 – BUSINESS ENVIRONMENT**

**B.B.A& BPM Honors**

**Semester – III**

**Max. Marks: 70**

**Time: 3 Hrs.**

**Section – A**

**Answer the following questions:**

**5 X 4 = 20 Marks**

**Unit-I**

1. a) Why is understanding the business environment crucial for organisations? (L2)

**(OR)**

- b) Explain the internal elements of business environment (L2)

**Unit-II**

2. a) Describe the nature of Economic Environment. (L2)

**(OR)**

- b) Discuss the monetary and fiscal policies of economic environment. (L2)

**Unit-III**

3. a) Explain the objectives of Competition Law and Foreign Exchange Management Act. (L2)

**(OR)**

- b) Elucidate the importance of demographic environment on business. (L2)

**Unit-IV**

4. a) Discuss the impact of technology on globalisation. (L2)

**(OR)**

- b) Explain the concept of technological leadership and followership in technological environment of business. (L2)

**Unit-V**

5. a) What are the components of the Balance of Payments (BOP)? (L2)

**(OR)**

- b) Explain the factors influencing organizational culture (L2)

**Section – B**

**Answer the following questions:**

**5 X 10 = 50 Marks**

**Unit-I**

6. A) Briefly explain micro and macro environmental factors of business organisation. (L2)

**(OR)**

- B) What do you mean by environmental analysis? Explain the competitive structure of industries. (L2)

**Unit - II**

7. A) What is Economic environment? Explain the elements of economic environment. (L2)

**(OR)**

- B) Discuss the differences between the Planning commission and NITI Aayog. (L2)

**Unit - III**

8. A) Discuss the various elements of political environment and their impact on business operations. (L3)

**(OR)**

- B) Describe the role of Government in facilitating the business. (L3)

**Unit - IV**

9. A) Discuss the important factors which determine the technological dynamics of a company. (L3)

**(OR)**

- B) Write about the status of technology in India and its impact on business. (L3)

**Unit - V**

10. A) Explain the objectives of GATT and World Trade Organisation (WTO) and its impact on international trade. (L2)

**(OR)**

- B) What factors contribute to disequilibrium in the Balance of Payments (BoP)? (L2)

**\* \* \***

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23BPMAL231</b>			
<b>Title of the Course</b>				<b>Insurance for BPS</b>			
<b>Offered to: (Programme/s)</b>				<b>BPM</b>			
<b>L</b>	<b>0</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>2</b>	<b>C</b>	<b>1</b>
<b>Year of Introduction:</b>			<b>2024-25</b>		<b>Semester:</b>		<b>3</b>
<b>Course Category:</b>					<b>Course Relates to:</b>		<b>BPM</b>
<b>Year of Revision:</b>					<b>Percentage:</b>		
<b>Type of the Course:</b>				Major			
<b>Crosscutting Issues of the Course :</b>							
<b>Pre-requisites, if any</b>							

**Course Description:**

This course offers a comprehensive overview of insurance and retirement services, covering essential concepts across various types of insurance, including life, health, property, and casualty. It explores the fundamentals of risk management, insurance contracts, and principles, along with the insurance life cycle from underwriting to claims. Students will gain insight into life insurance policies, annuities, and their types, as well as property and casualty insurance specifics like hazards and indemnity. The course also delves into healthcare insurance, retirement planning, and superannuation, with a focus on international practices and regulations.

**Course Aims and Objectives:**

<b>S. No</b>	<b>COURSE OBJECTIVES</b>
<b>1</b>	Understand the basic insurance concepts, including risk management, insurance contracts, key terminologies, and the various types of insurance.
<b>2</b>	Learn to identify and explain important terminologies, parties, and provisions related to life insurance policies and annuities and understanding different types of annuity contracts.
<b>3</b>	Develop skills to analyze non-life insurance concepts such as hazards, perils, indemnity, and the underwriting and claims processes, focusing on property and casualty insurance.
<b>4</b>	Understand how healthcare insurance operates, including key challenges, regulations (e.g., HIPAA), and various policy types such as individual, group, and managed care.
<b>5</b>	Learn retirement planning strategies, including asset allocation, defined benefits vs. defined contributions, and superannuation systems in different countries

**Course Outcomes**

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

<b>CO No</b>	<b>COURSE OUTCOME</b>	<b>BTL</b>	<b>PO</b>	<b>PSO</b>
<b>CO1</b>	Define and apply fundamental insurance concepts, including risk management, insurance contracts, and various insurance types, effectively analyzing their roles and functions.	<b>K1</b>	<b>PO2</b>	
<b>CO2</b>	Demonstrate the ability to interpret life insurance policies and annuity contracts, understanding their terminologies, provisions	<b>K2</b>	<b>PO 3</b>	
<b>CO3</b>	Adept at identifying and explaining non-life insurance concepts such as hazards, perils, indemnity, and policy exclusions	<b>K2</b>	<b>PO 3</b>	
<b>CO4</b>	Grasp the workings of healthcare insurance, including regulatory standards, policy types, and challenges, enabling them to analyze and compare individual and group health insurance options.	<b>K3</b>	<b>PO3</b>	
<b>CO5</b>	Capable of developing comprehensive retirement plans, understanding superannuation systems and regulations in different countries	<b>K2</b>	<b>PO3</b>	

**For BTL: K1: Remember; K2: Understand; K3: Apply; K4: Analyze; K5: Evaluate; K6: Create**

CO-PO MATRIX									
CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1		2							
CO2			3						
CO3			3						
CO4			2						
CO5			3						

### Unit – 1

#### Insurance - Generic Overview

Concept of Risk – Risk of Management – Basic concept (Hazards, Perils, Assets, etc.)-Fundamentals of Insurance-Characteristics of a valid contract – Insurance contract-Principles & Practices of insurance contract – Important terminologies & parties in insurance contract –Types of Insurance ( Personal, Commercial, Health, Life ,etc.) –History of Insurance – Types of Insurance companies – Business units in an Insurance company – Overview of Insurance Life Cycle ( Underwriting, Policy Servicing ,Claims, etc.)- Reinsurance concept.

**Examples/Applications/Case Studies:**

**Exercises:** Reinsurance concept.

### Unit – 2

**Life Insurance & Annuity :** Important terminologies in a Life Insurance policy – Parties in a Life Insurance policy – Individual Life Insurance plans – Supplementary Benefits – Policy Provisions – Ownership rights – Life insurance policy life cycle ( New Business & Underwriting, Policy servicing, Claims, etc.) – Concept of Annuity – Types of Annuity – Annuity contract provisions – Annuity : USA – Fixed Annuity, Fixed Index Annuity, Variable Annuity – Qualified & Non-Qualified Annuity – Principles of Group Insurance – Group Retirement Plans .

**Examples/Applications/Case Studies:**

**Exercises:** Types of Annuity

### Unit – 3

**Property & Casualty Insurance:** Non-Life Insurance concepts : Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits, Salvage, Subrogation, etc. – Insurance Providers – Co-Insurance, Reinsurance, Captive Insurance – Underwriting process – Policy Servicing process – Claims process – Reinsurance.

**Examples/Applications/Case Studies:**

**Exercises:** Non – life insurance concepts and claim process.

### Unit – 4

**Healthcare Insurance:** Concept of Healthcare Insurance – How Healthcare Insurance works – Key Challenges of Healthcare Industry – Healthcare Eco System – Healthcare regulations & Standards; HIPAA – Medicare – Medicaid –Mediclaim – Individual Health Insurance policies – Group Health Insurance Policies – Managed Care – Eye Care – Micro Insurance Schemes

**Examples/Applications/Case Studies:**

**Case study:** Health Insurance in India: prognosis and prospectus

### Unit – 5

**Retirement Services, Superannuation:** Concepts of Retirement Services – Retirement Planning – Asset Allocation & Asset Classes – Life stages of an Investor – Defined Benefits & Defined Contribution – Individual Retirement Arrangement in USA – Third Party.

Concept of Superannuation - superannuation in India - superannuation in Australia - why is superannuation important - History of superannuation in Australia - Eligibility for superannuation - Beneficiary Nomination - Investment Choice - Steps to reach retirement goals - Boosting superannuation funds - Funds structures - Benefit designs - Types of Contributions - Government co-contribution - Choice of super fund - Regulation & Legislation - Regulatory Bodies Governing Superannuation in Australia.

**Examples/Applications/Case Studies:**

**Exercises:** Planning of retirement and life stages life insurance.

**Web link:** <https://www.investopedia.com/terms/r/retirement-planning.asp>

**Books for Reference:**

❖ TCS MATERIAL

<b>Course Code &amp; Title of the Course:</b>	<b>23BPMAL231</b>
<b>Offered to:</b>	<b>BPM</b>
<b>Category:</b>	<b>SEMESTER: 3</b>
<b>Max. Marks</b>	<b>70</b>
<b>Max. Time</b>	<b>3 Hrs</b>

**Model Question Paper**  
**SECTION – A**

Answer the following

5 x 4 = 20 Marks

1. a) What is valid contract? K1  
Or  
b) Explain Concept of Reinsurance. K1
2. a) Explain the parties in life insurance policy. K2  
Or  
b) Define Annuity. Explain the types of Annuity. K1
3. a) Explain the types of casualty insurance. K1  
Or  
b) Explain Policy Servicing process K1
4. a) Explain the benefits of health insurance. K1  
Or  
b) What is Micro Insurance Schemes? K1
5. a) Explain Retirement Planning. K1  
Or  
b) What is Superannuation? K1

**SECTION – B**

Answer the following

5 x 10 = 50 Marks

6. a) What is Insurance? Explain the types of Insurance companies. K1  
Or  
b) Explain Principles & Practices of insurance contract. K1
7. a) Explain the Life insurance policy life cycle. K1  
Or  
b) What is Annuity? Explain annuity contract provisions. K1
8. a) Explain the concept of Non-life insurance concepts. K2  
Or  
b) What is reinsurance? Explain the types of reinsurance. K1
9. a) Distinguish between Health Insurance and Medical Insurance. K2  
Or  
b) What is meant by Health Insurance? Explain the key Challenges of Healthcare Industry K1
10. a) Explain the life stages of an investor. K2  
Or  
b) Distinguish between superannuation and retirement. Field trips

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23BPMAL232</b>			
<b>Title of the Course</b>				<b>Managing Business Processes I</b>			
<b>Offered to: (Programme/s)</b>				<b>BPM</b>			
<b>L</b>	<b>4</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>0</b>	<b>C</b>	<b>4</b>
<b>Year of Introduction:</b>		<b>2024-25</b>		<b>Semester: III</b>			<b>3</b>
<b>Course Category:</b>		<b>Major</b>		<b>Course Relates to:</b>		<b>National</b>	
<b>Year of Revision:</b>		<b>2024</b>		<b>Percentage:</b>		<b>NA</b>	
<b>Type of the Course: Employability</b>				<b>Employability</b>			
<b>Crosscutting Issues of the Course :</b>				<b>Environment and Sustainability</b>			
<b>Pre-requisites, if any</b>				<b>NA</b>			

**Course Description:**

The course addresses the methods and techniques required to analyze, design, implement, automate, and evaluate business processes. Structured along the phases of the Business Process Management (BPM) life cycle, students learn to analyze organizational performance from a process perspective, redesign processes using value-focused techniques, design workflows and implement them in BPM systems, simulate new process designs, and create process analytics applications using dashboards. The course leads students from process discovery through conceptual and technical process design through the implementation and management of workflows to the structure of process-aware information systems. Upon completion of this course students will be able to assess the efficiency and effectiveness of an organization from a process perspective, conduct process improvement projects, and determine the role of technology in supporting corporate processes.

**Course Aims and Objectives:**

S. N O	COURSE OBJECTIVES
1	Explain the fundamental concepts of Business Process Management (BPM) by reading and analysing key topics about BPM
2	Apply the knowledge of BPM by proposing an innovative application of the new technologies to transform as-is-processes to more innovative processes in the term project
3	Use key process measures, their interrelationship and managerial levers to manage and control the business process
4	Students will be able to develop an implementation and integration strategy for processes that leverages organizational and technical capabilities of an organization
5	Students will learn how business processes can help improve their company's bottom line by providing a higher level of quality and consistency for customers.

**Course Outcomes**

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

CO NO	COURSE OUTCOME	BTL	PO	PSO
CO1	Students will be conversant in the terms used to describe, analyze, and improve Business Processes in organizations.	K1	3	
CO2	Students will be able to understand the importance of BPO services	K2	3	
CO3	Students will be able to identify weaknesses in a given process design and suggest improvements that will benefit organizational performance	K3	4	
CO4	How Lean and Six Sigma methods can assist in managing and improving processes	K2	4	
CO5	Students can understand the need for effective people managements skills, knowledge management and capacity management.	K2	3	



CO-PO MATRIX									
CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1					2	3	1		
CO2							3	2	1
CO3					1	3	2		
CO4					3	2	1		
CO5					2	3	1		

**Course Structure:**

**Unit – 1: Process Management**

Process Management: Process definition – Identification of business process – Difference between core process and support process – Components of process management – Understanding internal customer vs. end user.

**Case Studies:**

- How does BPM transform customer service operations by automating service request handling, tracking customer interactions, and facilitating resolution workflows [Example/Application/Case Study 2]

**Exercises**

- BPM enables organizations to remain competitive by providing access to accurate and timely data. This ensures that strategic decisions are based on reliable insights. [Exercise/Project 2]

**Specific Resources: (web)**

Management Deployment Guide, <http://www.redbooks.ibm.com/redbooks/pdfs/sg248175.pdf>

**Unit – 2**

Process Management in BPO Industry: Role of BPO Industry in process management – Typical business processes outsourced to India – BPO operating models – BPO life cycle.

**Applications:**

- Assess the effectiveness of current business processes and operational processes of Soft drink company

**Project**

- Consider a technology company implementing BPM to manage its sales pipeline. The BPM system automates lead tracking to ensure timely follow-ups. By analyzing sales data, the system identifies successful patterns and areas needing improvement. This allows the sales team to focus on strategies that yield the best results.

**Specific Resources: (web)**

- Business Process Improvement, <http://www.perrknight.com/wpcontent/uploads/2011/10/Business-processimprovement.pdf>

**Unit – 3:**

Process Mapping Techniques: Process mapping techniques – SIPOC – Swim lane diagram – Process mapping tools.

**Applications:**

- A manufacturing firm employs BPM for its budgeting process. The system allows for real-time budget tracking and variance analysis, enabling quick adjustments. This process ensures that the financial resources are optimally utilized, reducing waste and enhancing the company's ability to make data-driven financial decisions. [Example/Application/Case Study 2]

**Projects:**

- Identify and map out existing processes in banking company.
- BPM for operations in logistics and supply chain

**Specific Resources: (web)**

<https://content.e-bookshelf.de/media/reading/L-3930959-3a14ca117b.pdf>

**Unit – 4**

Quality Management Introduction to quality management - Quality assurance.

**Case Study**

- identify bottlenecks in retail stores and make recommendations for owners to take necessary actions.
- Customer experience in a bank

**Specific Resources: (web)**

<https://www.redbooks.ibm.com/redbooks/pdfs/sg248282.pdf>

## Unit – 5

Delivery Management: Customer management – Knowledge management – Capacity management– People management – Transition management – Finance management.

### Application

•BPM is used to streamline financial processes such as budgeting, forecasting, expense management, and financial reporting. It ensures consistency and accuracy in financial processes by establishing standardized workflows and decision rules, reducing the risk of human errors and improving regulatory compliance.

### Exercises

- AB InBev wanted to streamline its complicated HR landscape by implementing a singular global solution to support employees and improve their experience, and it selected workday as its human capital management (HCM) software.

### Specific Resources: (web)

<https://dl.icdst.org/pdfs/files/21ebef594be72994ce96c16bd911ff45.pdf>

### Text Books:

1. TCS Material
2. Material Prepared by the Dept. of Commerce

### References:

- 1.Text Book Hand book on Operations Management - Part I for Business Process Services Books for Reference:
  - 2.Adrew Greasley, “Operation Management”, Sage Publication India Pvt Ltd, New Delhi.
  - 3.Chary S.N, “Production and Operation Management”, Tata MCGraw Hill, New Delhi.
  - 4.Danial Hunt V, “Process Mapping- How to Reengineer your Business Process”, John Wiley and Sons, USA.
  5. Nair N.G, “Production and Operation Management”, Tata MCGraw Hill, NewDelhi.
- Poornima .M Charantimath, “Total Quality Management”, Pearson Education, NewDelhi

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<b>Course Code &amp; Title of the Course:</b>	<b>23BPMAL232 Managing Business Processes I</b>
<b>Offered to:</b>	<b>BPM</b>
<b>Category:</b>	<b>Major</b>
<b>Max. Marks</b>	<b>70</b>
<b>Max.Time</b>	<b>3 Hrs</b>

**SECTION -A**

**Answer the following questions:**

**5x4 M =20Marks**

1.(a)What do you understand by core process and support process? (CO1, L1)

OR

(b) Explain the components of process management. (CO1, L1)

2. (a) What do you mean by back office and front office outsourcing? (CO2, L2)

(OR

(b) Why do organizations take BPO services? State the commonly used BPO services (CO2, L2)

3. (a) What is process mapping? Discuss the steps to create a process map. (CO3, L2)

OR

(b) Explain SIPOC. (CO3, L2)

4. (a)Define quality. Explain its need and importance. (CO4, L2)

OR

(b)Describe the dimensions of product quality with suitable examples. (CO4, L2)

5. (a) What is delivery management? State its benefits. (CO5, L2)

OR

(b) What is customer management? Explain its significance. (CO5, L2)

**SECTION -B**

**Answer the following questions**

**5x10 M = 50 Marks**

6. (a) What is business process management? Explain its need, importance and key benefits of business process management. (CO1, L1)

OR

(b) What are the essential attributes of an ideal business process? Why do modern organizations adopt and improve business processes? (CO1, L1)

7. (a) What do you mean by business process outsourcing? Explain the various benefits and risks of BPO. (CO2, L2)

OR

(b) What do you mean by BPO model? Explain the various types of BPO models. (CO2, L2)

8. (a) What are the goals and need for business process mapping? Explain its benefits and basic flow charts. (CO3, L2)

OR

(b) Discuss the various process mapping tools. (CO3, L2)

9. (a)What is Total Quality Management? Explain the key quality management principles. (CO4, L2)

OR

(b) Describe the Deeming's contribution to Quality Management. (CO4, L2)

10. (a) What is knowledge management? Explain importance of knowledge management. (CO5, L2)

OR

(b). What is transition management? Describe its objectives, best practices and challenges. (CO5, L2)

**Bachelor of Business Administration**

**MANAGEMENT ACCOUNTING FOR DECISION MAKING  
(MINOR) - BBA**

Semester – III

No. of Hours per week: 5

No. of Credits: 4

Max. Marks: 100

External: 70M

Internal: 30M

**COURSE OBJECTIVE:**

The main objective of this course is to provide the student with a conceptual understanding of Management Accounting along with an ability to apply certain Management Accounting techniques.

**COURSE OUTCOMES:**

**CO1:** To Understand the objectives, scope, functions, and techniques of management accounting and the role of a management accountant.

**CO2:** To Analyze and interpret financial statements using various methods, including comparative statements, trend analysis, and common size statement analysis.

**CO3:** To Prepare and analyze cash flow statements according to Ind.AS-7, understanding cash flow from operating, investing, and financing activities.

**CO4:** To Utilize and interpret liquidity, profitability, and solvency ratios to evaluate financial statements and convert ratios into financial data and vice versa.

**CO5:** To Apply marginal costing techniques and perform break-even analysis to support managerial decision-making.

**UNIT – I INTRODUCTION TO MANAGEMENT ACCOUNTING:**

Introduction- Meaning and Definition – Objectives – Nature and Scope–Functions- Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Techniques of Management Accounting (Concept Only).

**UNIT- II FINANCIAL STATEMENT ANALYSIS:**

Introduction - Nature of Financial Statements - Formats of Income Statements and Balance Sheet - Analysis and Interpretation of Financial Statements - Comparative Statements-Trend Analysis - Common Size Statement Analysis (Simple Problems)

**UNIT –III CASH FLOW ANALYSIS:**

Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Provisions of Indian Accounting Standards-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Indian Accounting Standards-7. (Simple Problems)

**UNIT – IV RATIO ANALYSIS:**

Introduction-Meaning and Definition of Accounting Ratio, and Ratio Analysis – Uses and Limitations – Classification of Ratios - Liquidity Ratios, Solvency Ratios, Activity Ratios and profitability Ratios - Applications of Ratio Analysis – Financial Statements. (Simple Problems)

**UNIT – V MARGINAL COSTING:**

Introduction-Meaning and Definition of Marginal Cost, Marginal Costing, Features of Marginal Costing - Terms used in Marginal Costing – Break Even Analysis: P/V Ratio, Break Even Point, Margin of Safety, Angle of Incidence - Assumption and Uses – Make or Buy Decisions. (Simple Problems)

**TEXT BOOKS:**

1. Maheswari, S. N. (2021). *Principles of Management Accounting*, (18<sup>th</sup> Edition), New Delhi: S. Chand & Sons.
2. Sharma, R. K., & Gupta, S. K. (2021). *Management Accounting: Principles & Practice*, (15<sup>th</sup> Edition) New Delhi: Kalyani Publishers.

**BOOKS FOR REFERENCES:**

1. Jain, S. P., & Narang, K. L. (2019). *Cost and Management Accounting*, (16<sup>th</sup> Edition), New Delhi: Kalyani Publishers.
2. Arora, M. N. (2017). *Accounting for Management*, (2<sup>nd</sup> Edition) Mumbai: Himalaya, Publishing House.

**Model Question Paper**

**23FMMIL231 – MANAGEMENT ACCOUNTING FOR DECISION MAKING**  
**Semester – III** **Max. Marks: 70**  
**Time: 3 Hrs.**

**Section – A**

**Answer the following questions:**

**5 X 4 = 20 Marks**

**Unit-I**

1. a) Define Management Accounting. What are its key objectives? (L2)  
(OR)  
b) List and explain any four advantages of Management Accounting. (L2)

**Unit-II**

2. a) Explain the concept of Trend analysis in Financial Statement Analysis. (L2)  
(OR)  
b) What are Comparative Statements? How are they useful? (L2)

**Unit-III**

3. a) Define a Cash Flow Statement. What are its objectives? (L2)  
(OR)  
b) What are the key uses of a Cash Flow Statement? (L2)

**Unit-IV**

4. a) Define 'Accounting Ratio' and explain its significance in Financial Analysis. (L2)  
(OR)  
b) Explain the concept of 'Liquidity Ratios' and provide two examples of such ratios. (L2)

**Unit-V**

5. a) Define Marginal Cost and explain its significance in Marginal Costing. (L2)  
(OR)  
b) What is the Margin of Safety? If a company has a Break-Even Point of 12,000 units and actual sales are 15,000 units, calculate the Margin of Safety. (L3)

**Section – B**

**Answer the following questions:**

**5 X 10 = 50 Marks**

**Unit-I**

6. A) Explain the meaning and objectives of Management Accounting. How does it differ from Financial Accounting? (L2)  
(OR)  
B) Discuss the Nature and Scope of Management Accounting. How does it contribute to decision-making within an organization? (L2)

**Unit -II**

7. A) Following are given Balance Sheets as on 31<sup>st</sup> March, 2022 and 2023 of Siddhartha Metal Works Company, you are required to prepare a comparative balance sheet showing increase/decrease in amounts of each item and the percentage change thereof. (L3)

(Amount in Lakhs Rs.)

LIABILITIES	31 <sup>st</sup> March 2022 Rs.	31 <sup>st</sup> March 2023 Rs.	ASSETS	31 <sup>st</sup> March 2022 Rs.	31 <sup>st</sup> March 2023 Rs.
Equity Share Capital	1,600	2,400	<i>Current Assets :</i>		
Capital Reserve	240	440	Debtors	836	760
General Reserve	888	836	Cash	472	40
Sinking Fund	160	200	Stock	640	520
Debentures	800	1300	Others	128	52
<i>Current Liabilities :</i>			Investments	1,080	680
Sundry Creditors	1,020		<i>Fixed Assets :</i>		
Others	28		Furniture	36	72
			Building	1,240	3,144
			Land	80	120
			Other Assets	224	296
	<b>4,736</b>	<b>5,684</b>		<b>4,736</b>	<b>5,684</b>

(OR)

B) From the following Balance Sheets of Tanisha LTD., Prepare Common Size Balance Sheet and study its Financial Position. (L3)

LIABILITIES	2019 Rs.	2020 Rs.	ASSETS	2019 Rs.	2020 Rs.
Equity Share Capital	10,000	12,000	Buildings	8,000	14,000
Capital Reserve	900	1,850	Land	1,980	3,450
General Reserve	5,000	4,500	Furniture	770	1,050
Sinking Fund	900	1,000	Debtors	4,500	3,900
Debentures	4,500	6,500	Stock	3,200	2,500
Creditors	2,000	1,500	Cash	2,000	150
Bills Payable	150	200	Investments	3,000	2,500
	<b>23,450</b>	<b>27,550</b>		<b>23,450</b>	<b>27,550</b>

**Unit - III**

8. A) Prepare Cash Flow Statement from the following Balance Sheets as on 31<sup>st</sup> December 2022 and 2023. (L3)

LIABILITIES	2022 Rs.	2023 Rs.	ASSETS	2022 Rs.	2023 Rs.
Equity Share Capital	20,000	25,000	Plant	46,000	45,000
Debentures	15,000	12,000	Debtors	9,000	7,000
Creditors	16,000	18,000	Stock	5,000	9,000
P&L Account	11,000	14,000	Cash	2,000	8,000
	<b>62,000</b>	<b>69,000</b>		<b>62,000</b>	<b>69,000</b>

(OR)

B) Prepare a Cash Flow Statement by Indirect Method of Kushi Business Corporation from the following:

**BALANCE SHEETS**  
*as at Jan 1<sup>st</sup> and Dec 31<sup>st</sup>, 2020*

LIABILITIES	Jan 1 Rs.	Dec 31 Rs.	ASSETS	Jan 1 Rs.	Dec 31 Rs.
Current Liabilities	30,000	32,000	Cash and Bank Balance	40,000	44,000
Bonds Payable	22,000	22,000	Accounts Receivable	10,000	20,700

Bonds Payable	(2,000)	(1,800)	Inventories	15,000	15,000
Discount					
Capital Stock	35,000	43,500	Land	4,000	4,000
<b>Retained Earnings</b>	15,000	19,500	Business Premises	20,000	16,000
			Plant & Equipment	15,000	17,000
			Accumulated Dep	(5,000)	(2,800)
			Patents & Trade Marks	1,000	900
	<b>1,00,000</b>	<b>1,15,200</b>		<b>1,00,000</b>	<b>1,15,200</b>

**Additional Information:**

- i) A building that costs Rs. 4,000 and Which had a book value of Rs. 1,000 was sold for Rs. 1,400
- ii) The Depreciation charge for the period was Rs.800
- iii) There was a Rs. 5,000 issue of capital stock
- iv) Cash Dividend of Rs. 2,000 and a stock dividend of Rs.3,500 were declared.

**Unit - IV**

9. A) Alpha Manufacturing Co. has drawn up the following Profit and Loss Account for the year ending 31<sup>st</sup> March,2023 (L3):

Particulars	Rs.	Particulars	Rs.
To Opening Stock	26,000	By Sales	1,60,000
To Purchases	80,000	By Closing Stock	38,000
To Wages	24,000		
To Manufacturing Expenses	16,000		
To Gross Profit c/d	52,000		
	<b>1,98,000</b>		<b>1,98,000</b>
To Selling & Distribution Expenses	4,000	By Gross Profit b/d	52,000
To Administrative Expenses	22,800	By Compensation for Acquisition of Land	4,800
To General Expenses	1,200		
To Value of Furniture (loss by fire)	800		
To Net Profit	28,000		
	<b>56,800</b>		<b>56,800</b>

You are required to find out: a) Gross Profit Ratio b) Net Profit Ratio c) Operating Ratio d) Operating Profit Ratio.

(OR)

- B) Following is the balance sheet of a limited company on 31<sup>st</sup> March2021 (L3):

LIABILITIES	Rs.	ASSETS	Rs.
Share Capital	3,00,000	Land & Buildings	2,10,000
General reserve	60,000	Plant & Machinery	5,25,000
P&L A/c	45,000	Stock	3,00,000
10% Debentures	6,30,000	Sundry Debtors	1,50,000
Sundry Creditors	1,50,000	Bills Receivables	15,000
Bills Payable	75,000	Cash at Bank	60,000
	<b>12,60,000</b>		<b>12,60,000</b>

**Calculate:**

- i. Current Ratio
- ii. Quick Ratio
- iii. Debt to Equity Ratio

- iv. Proprietary Ratio
- v. Capital Gearing Ratio.

**Unit - V**

10. A) Following information is provided to you (L3):

Selling Price per Unit: ₹40  
Variable Cost per Unit: ₹24  
Fixed Costs per unit: ₹6  
Profit per unit: ₹10  
Present Sales Volume: 2,000 units

You are required to calculate:

1. P/V Ratio and Break Even Point
2. Margin of Safety
3. Sales required to Earn a Profit of ₹26,000
4. Profit at Sales Volume of 2,500 units

**(OR)**

B) A company is considering making a product in-house versus buying it from an external supplier. The following details are provided (L3) :

Cost to Make (per unit):  
Direct Materials: ₹40  
Direct Labour: ₹30  
Variable Overheads: ₹20  
Fixed Overheads: ₹10,000 (total)  
Cost to Buy (per unit): ₹100

The company needs 1,000 units.

Calculate the total cost of making the product and the total cost of buying it. Should the company make or buy the product if it wants to minimize costs?

\* \* \*



**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23FIMIL231</b>			
<b>Title of the Course</b>				<b>FUNDAMENTALS OF FINANCIAL MANAGEMENT</b>			
<b>Offered to: (Programme/s)</b>				<b>Minor- Finance BPM</b>			
<b>L</b>	<b>4</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>0</b>	<b>C</b>	<b>4</b>
<b>Year of Introduction:</b>		<b>2024-25</b>		<b>Semester:</b>			<b>3</b>
<b>Course Category:</b>		<b>MINOR</b>		<b>Course Relates to:</b>		<b>NATIONAL</b>	
<b>Year of Revision:</b>				<b>Percentage:</b>			
<b>Type of the Course:</b>				<b>EMPLOYABILITY</b>			
<b>Crosscutting Issues of the Course :</b>				<b>-</b>			
<b>Pre-requisites, if any</b>							

**Course Description:**

**Overview - Fundamentals of Financial Management** is a core course designed to provide a comprehensive understanding of the financial decision-making process within an organization. It explores the essential concepts, principles, and tools used to manage an organization's finances effectively. The course covers a wide range of topics, from financial planning and analysis to investment and financing decisions.

**Course Aims and Objectives:**

<b>S.NO</b>	<b>COURSE OBJECTIVES</b>
<b>1</b>	To develop a strong foundation in financial management concepts and principles.
<b>2</b>	To enhance analytical and decision-making skills in financial matters.
<b>3</b>	To equip students with the ability to apply financial knowledge to real-world business situations.
<b>4</b>	To understand the role of finance in achieving organizational goals.
<b>5</b>	Raising funds through various sources and determining the optimal capital structure.

**Course Outcomes**

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

<b>CO NO</b>	<b>COURSE OUTCOME</b>	<b>BTL</b>	<b>PO</b>	<b>PSO</b>
<b>CO1</b>	Understand the basic concepts of financial management and its relationship with other disciplines	<b>K1</b>	<b>5,6</b>	
<b>CO2</b>	Illustrate various tools of financial planning.	<b>K2</b>	<b>6,7</b>	
<b>CO3</b>	Assess the concept of time value of money	<b>K2</b>	<b>5,6</b>	
<b>CO4</b>	Develop an idea about multiple sources of finance.	<b>K2</b>	<b>5,6</b>	
<b>CO5</b>	Understand the computation of the cost of capital.	<b>K3</b>	<b>5,6</b>	

**CO-PO MATRIX**

<b>CO NO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>					<b>2</b>	<b>3</b>			
<b>CO2</b>						<b>2</b>	<b>3</b>		
<b>CO3</b>					<b>2</b>	<b>3</b>			
<b>CO4</b>					<b>3</b>	<b>2</b>			
<b>CO5</b>					<b>2</b>	<b>3</b>			

## Course Structure:

### Unit – 1: Scope and Objective of Financial Management

(15 Hrs)

#### Content:

Meaning and Definition of Financial Management - Evolution of Financial Management - Nature, Scope and Importance of Financial Management - Goals/Objectives of Financial Management - Conflicts in Profit Maximization and Wealth Maximization - Role and Functions of Financial Manager - Relationship of Financial Management with related disciplines.

#### Case Study: The Small Bakery

##### Background

A small, local bakery, "Sweet Treats," is struggling to meet its financial obligations. Despite consistent customer traffic and good-quality products, the bakery is facing cash flow issues.

##### Problem

The owner, Sarah, is unsure how to allocate her limited financial resources. She is unsure whether to invest in new baking equipment, hire additional staff, or focus on paying off existing debts.

**Weblinks:** <https://www.vedantu.com/commerce/scope-of-financial-management>

### Unit – 2: Financial Planning

(12 Hrs)

#### Content:

Meaning and Definition of Financial plan - Objectives of Financial plan - Characteristics of a sound financial plan - Process of financial plan – Long-term and Short-term Financial Plans - Factors Affecting Financial Plan - Limitations.

#### Case Study: The Young Professional

##### Client Profile

- **Name:** Ria, **Age:** 28, **Occupation:** Marketing Executive, **Income:** ₹600,000 per annum, **Lifestyle:** Moderate spender, enjoys travel and dining out.
- **Goals:** Buy a house in 5 years, start investing for retirement, save for a vacation fund

**Financial Situation:** Assets: Savings account with ₹200,000, a car loan with an outstanding balance of ₹300,000. **Liabilities:** Car loan

**Insurance:** Basic health insurance provided by employer

**Financial Challenges:** Building an emergency fund, Managing debt and increasing savings, Planning for long-term goals like buying a house and retirement.

**Weblinks:** [https://www.investopedia.com/terms/f/financial\\_plan.asp](https://www.investopedia.com/terms/f/financial_plan.asp)

### Unit – 3: Time Value of Money

(16 Hrs)

#### Content:

Concept of time value of money - Reasons why money in the future is worth less than similar money today - Simple interest, Compound interest, and Effective rate of interest - Present value, Future value - Annuity, Sinking fund - Determination of doubling period.

#### Case Study: The Power of Delayed Gratification

**The Scenario:** Alex, a 25-year-old software engineer, has received a year-end bonus of ₹100,000. He has two options:

- **Option A:** Spend the entire amount on a vacation and new gadgets.
- **Option B:** Invest the entire amount in a mutual fund that historically provides an average annual return of 12%.

**Weblinks:** [https://en.wikipedia.org/wiki/Time\\_value\\_of\\_money](https://en.wikipedia.org/wiki/Time_value_of_money)

### Unit – 4: Sources of Finance

(12 Hrs)

#### Content:

Meaning of Sources of Finance – Classification of Sources of Finance - Long-term Sources of Finance – (Equity Capital – Features, Preference Share Capital – Features and Types, Meaning of Retained Earnings, Debentures (Meaning and Types), Bonds (Meaning and Features, Types), Loans from Financial Institutions, Loans from Commercial Bank - Short-term Sources of Finance – Meaning & Features (Call Money, Treasury Bills, Commercial Bill, Collateral Loan Management, Commercial Papers, Certificate of Deposit.)

#### Exercise 1: Choose the Best Source

A small business owner wants to expand her shop. She needs ₹500,000. Which source of finance would be most suitable for her:

- A bank loan
- Issuing equity shares
- Seeking venture capital

**Weblinks:** <https://byjus.com/commerce/sources-of-business-finance/>

**Unit – 5: Cost of Capital**

**(20 Hrs)**

**Content:**

Meaning of Measurement of Cost of Capital - Cost of Debt, Cost of Preference Shares, Cost of Equity, Cost of Retained Earnings – Weighted Average Cost of Capital (WACC - Simple Problems).

**Case Study 1: Technology Startup**

**Scenario:** A tech startup is seeking funding to develop a new product.

**Challenges:**

- ✓ High-risk venture with uncertain cash flows
- ✓ Determining the appropriate cost of equity due to lack of historical data

**Weblinks:** <https://www.bajajfinserv.in/what-is-cost-of-capital>

**Text Books:**

1. I.M. Pandey, 2015, Fundamentals of Financial Management, 15<sup>th</sup> Edition, Pearson.
2. James C. Van Horne, John M. Wachowicz, Jr. 2010, Fundamentals of Financial Management, 11<sup>th</sup> Edition, Pearson.
3. Khan M.Y. and Jain P.K, Financial Management, Text and Problems, Tata McGraw Hill, New Delhi.
4. C.B. Gupta, 2018, Financial Management, 2018 Edition, Sultan Chand Publishers.

**References:**

1. I.M. Pandey, 2015, Fundamentals of Financial Management, 15<sup>th</sup> Edition, Pearson.
2. Khan M.Y. and Jain P.K, Financial Management, Text and Problems, Tata McGraw Hill, New Delhi.
3. C.B. Gupta, 2018, Financial Management, 2018 Edition, Sultan Chand Publishers.

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**SEMESTER -END QUESTION PAPER STRUCTURE**

<b>Course Code:</b>	<b>23FIMIL231</b>
<b>Title of the Course</b>	<b>FUNDAMENTALS OF FINANCIAL MANAGEMENT</b>
<b>Offered to:</b>	<b>BPM</b>
<b>Category:</b>	<b>Minor –Finance</b>
<b>Max. Marks</b>	<b>70</b>
<b>Max. Time</b>	<b>3 Hrs</b>

**Section - A**

**Answer the following questions**

**5 X 4M = 20M**

1.(a) What is financial management? State its objectives. (CO1, K1)

OR

(b) Explain the importance of financial management. (CO1, K1)

2.(a) What are the objectives of the financial plan? (CO2, K2)

OR

(b) Explain the need for short-term plans. (CO2, K2)

3.(a) Explain the concept of the time value of money. (CO3, K2)

OR

(b) Explain the concept of simple and compound interest. (CO3, K2)

4.(a) What are the short-term sources of finance? (CO4, K3)

OR

(b) What do you mean by equity share capital and preference share capital? (CO4, K3)

5.(a) Explain the concept of cost of capital. (CO5, K4)

OR

(b) What is the weighted average cost of capital? (CO5, K4)

**Section - B**

**Answer the following questions**

**5 X 10M = 50M**

6.(a). Define financial management. Explain the relationship with other areas of management. (CO1, K2)

OR

(b). Explain the role and functions of the finance manager. (CO1, K2)

7.(a). Define financial plan. Describe the characteristics of a sound financial plan. (CO2, K2)

OR

(b). What is a long-term financial plan? Discuss the factors affecting the financial plan. (CO2, K2)

8.(a). If you deposit Rs 55,650 in a bank that pays 12% interest per annum on a 10-year deposit. How much would the deposit grow at the end of 10 years? (CO3, K3)

OR

(b). Find out the present value of Rs 50,000 to be received after 5 years with the rate of interest is 8% pa. (CO3, K3)

9.(a). Explain the various sources of finance. (CO4, K3)

OR

(b). “Commercial banks provide only short-term finance”. Explain. (CO4, K3)

10. (a). Define the cost of capital. How will you determine the cost of capital from different sources? (CO5, K4)

OR

(b). A firm has the following capital structure and after-tax cost for the different sources of funds used:

You are required to compute the weighted average cost of capital. (CO5, K4)

<b>Sources of Funds</b>	<b>Amount (Rs.)</b>	<b>Proportion (%)</b>	<b>After-Tax Cost (%)</b>
Debt	15,00,000	25	5
Preference Capital	12,00,000	20	10
Equity Capital	18,00,000	30	12
Retained Earnings	15,00,000	25	11
Total	60,00,000	100	

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**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

**BBA (Business Analytics) Programme**  
**Proposed from the Academic Year 2023- 2024**  
**DEPARTMENT OF COMMERCE**  
**4 Years BBA Programme**  
**Proposed from the Academic Year 2024- 2025**

<b>B.Com</b>	<b>General</b>			
<b>Sem</b>		<b>Title</b>	<b>Hours</b>	<b>Credits</b>
Sem 1	Major1	Fundamentals of Commerce	5	4
	Major2	Business Organization	5	4
	Lang	English	4	4
	Lang	Telugu/Hindi	4	4
	Multi-Disciplinary	Data Management with SQL Programming Lab	2	2
	SDC	Business Analytics with MS Excel	2	2
		Environmental Education	2	2
		<b>Total</b>	<b>24</b>	<b>22</b>
Sem 2	Major3	Fundamentals of Business Analytics(Theory)	5	4
	Major4	Marketing Management	5	4
	Minor1	Descriptive Statistics and Theory of Probability	5	4
	Lang	English	4	4
	Lang	Telugu/Hindi	4	4
	SEC 2	Statistical Data analysis using R-programming (Lab)	2	2
	SEC 3	Online Business	2	2
		Managerial Economics		
		Community service project		
		<b>Total</b>	<b>27</b>	<b>24</b>
Sem 3	Major5	Human Resource Management	5	4
	Major6	Financial Management	5	4
	Major7	Marketing Analytics	5	4
		Marketing Analytics (Lab)	5	4
	Major8	Business Research Methods	5	4
		Statistical Analysis using (JASP) (Lab)	2	2
	Minor 2	Statistics		
	Multi-Disciplinary	Quantitative Aptitude	2	2
	SDC	Power BI	2	2
	SDC	Communication skills		
		<b>Total</b>	<b>31</b>	<b>26</b>

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23ANMAL231</b>			
<b>Title of the Course</b>				<b>HUMAN RESOURCE MANAGEMENT</b>			
<b>Offered to: (Programme/s)</b>				<b>BBA– Business Analytics</b>			
<b>L</b>	<b>5</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>0</b>	<b>C</b>	<b>4</b>
<b>Year of Introduction:</b>			<b>2024-25</b>		<b>Semester:</b>		<b>3</b>
<b>Course Category:</b>		<b>MAJOR</b>		<b>Course Relates to:</b>		<b>GLOBAL</b>	
<b>Year of Revision:</b>			<b>Percentage:</b>				
<b>Type of the Course:</b>				<b>Sill Development</b>			
<b>Crosscutting Issues of the Course:</b>				<b>-</b>			
<b>Pre-requisites, if any</b>				<b>-</b>			

**Course Description:**

This course offers a comprehensive understanding of the fundamental concepts, processes, and practices within Human Resource Management. The course is divided into five key units that guide students through critical areas of HRM, from planning and recruitment to compensation management and performance evaluation.

The course is designed to provide students with the knowledge and skills necessary to manage human resources effectively, with a strong focus on aligning HR strategies with organizational goals and utilizing HR metrics for decision-making.

**Course Objectives:**

The main objective of this course is to offer the student a theoretical & conceptual understanding of management of human resources in an organizational context.

**Course Outcomes**

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

CO No	COURSE OUTCOME	BTL	PO	PSO
CO1	Describe the functionality of Human Resource Department in an Organization in terms of primary functions.	K2	1,2,4,5	1
CO2	Understand various processes such as the recruitment, selection function, performance appraisal and training & development.	K2	2,5,6	1
O3	Interpret the concepts of HR planning, job evaluation, compensation management and salary administration.	K3	1,3,7	1
CO4	Apply the principles of various methods of performance appraisal to identify right methods that distinguish in between low performers and high performers.	K3	2,4,6,7	2
CO5	Apply the Metric on HR processing	K3	4,5,6,7	2

For BTL: K1: Remember; K2: Understand; K3: Apply; K4: Analyze; K5: Evaluate; K6: Create

CO-PO MATRIX									
CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	1	2		3	2			3	
CO2		1			3	2		3	
CO3	1		2				3	3	
CO4		1		2		3	3		3
CO5				2	3	2	2		3

Use the codes 3,2,1 for High, Moderate and Low correlation Between CO-PO-PSO respectively

## Course Structure

### UNIT-I

Definition of HR Planning- Role of Job Analysis, Job description and Job specification-Objectives of Human Resource Planning – Process of HR planning.

1. Definition of HR Planning- Role of Job Analysis, Job description and Job specification
2. Objectives of Human Resource Planning – Process of HR planning.

#### Web links:

1. <https://www.digitalhrtech.com/human-resource-basics/#:~:text=Human%20Resource%20Management%2C%20or%20HRM,fit%20into%20the%20company%20culture.>
2. <https://open.lib.umn.edu/humanresourcemanagement/chapter/1-1-what-is-human-resources/>

### UNIT-II

Definition of Recruitment - Sources of Recruitment -Recruitment process-Definition of Selection-Types of Interviews-Process of Selection & its importance -Essentials of Selection procedure-Principles of Placement-Induction procedure(Anoverview)

1. Definition of Recruitment - Sources of Recruitment -Recruitment process-Definition of Selection- Types of Interviews
2. rocess of Selection & its importance -Essentials of Selection procedure
3. Principles of Placement- Induction procedure (An overview)

#### Web links:

1. <https://www.inc.com/encyclopedia/human-resource-management.html>

### Unit III

Definition of Performance Appraisal-Different methods of Performance Appraisal, advantages & disadvantages. Training & Executive development :Meaning and differences - Training need assessment - Methods of training & their objectives - Methods of Executive development & their objectives. Evaluation of Training and Development Programs (An Overview)

1. Definition of Performance Appraisal-Different methods of Performance Appraisal, advantages & disadvantages
2. Training & Executive development: Meaning and differences - Training need assessment - Methods of training & their objectives - Methods of Executive development & their objectives
3. Evaluation of Training and Development Programs (An Overview)

#### Web links:

1. <http://www.whatishumanresource.com/human-resource-management>
2. [https://en.wikipedia.org/wiki/Human\\_resource\\_management](https://en.wikipedia.org/wiki/Human_resource_management)

### UNIT-IV

Meaning of Compensation Management - Role of Job Evaluation process (Theory only) .Designing a graded Salary Structure (An Overview) - Objectives of Salary Administration-Factors affecting wages. Approaches to compensation management (An overview)

1. Meaning of Compensation Management - Role of Job Evaluation process (Theory only)
2. Designing a graded Salary Structure (An Overview) - Objectives of Salary Administration-Factors affecting wages
3. Approaches to compensation management (An overview)

#### Web links:

1. <https://www.thebalancecareers.com/what-is-human-resource-management-1918143>

### UNIT-V

Importance of HR Metrics - List of Metrics in HR. Recruitment - Engagement and Retention – Time tracking. Employee value and Performance-Training and Development – Service and Software.

1. Importance of HR Metrics - List of Metrics in HR
2. Recruitment - Engagement and Retention – Time tracking
3. Employee value and Performance-Training and Development – Service and Software.

#### Web links:

1. <https://www.humanresourcesedu.org/what-is-human-resources/>

#### Textbook:

1. .Kramar, R., Bartram, T., & De Cieri, H. (2024). *Human resource management: Strategy and practice*. McGraw-Hill Education.
2. Boxall, P., & Purcell, J. (2024). *Strategy and human resource management*. Palgrave Macmillan.

*Model Question Paper*  
*HRM*

**Section-A**

**(5 x 4M= 20Marks)**

1. A. Explain the concept of HRM (K<sup>2</sup>)  
or  
B. Explain Job Analysis (K2)
2. A. Define Recruitment process (K2) or  
B. What are the principles of Placement (K2)
3. A. Different methods of Performance Appraisal (K2)  
or  
B. Explain Training and its methods (K2)
4. A. Explain Compensation Management (K2)  
or  
B. Factors affecting wages-Approaches (K2)
5. A. Importance of HR Metrics (K1)  
or  
B. Explain Metrics in Hr (K1)

*Section-B*

*(5x 10M= 70 Marks)*

6. A Write briefly about Hr Planning process (K3)  
or  
B. Explain the concept of job Analysis (L3)
7. A. What are different types of recruitment and its application in real-time (K3)  
or  
B Discuss about the principles of placement (K3)
8. A. Explain the methods of Performance Appraisal and its difficulties in implementation (K3)  
or  
B. What are different methods of Training its application (K3)
9. A. Explain the concept of Job Evaluation Process (K2)  
or  
B. Write about factors effecting Compensation (K2)
10. A. list out the importance of Hr. Metrics (K3)  
or  
B. What are various metrics in Recruitment and Training explain them (K3)

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**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23ANMAL232</b>			
<b>Title of the Course</b>				<b>FINANCIAL MANAGMENT</b>			
<b>Offered to: (Programme/s)</b>				<b>BBA Honours--Business Analytics</b>			
<b>L</b>	<b>5</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>0</b>	<b>C</b>	<b>4</b>
<b>Year of Introduction:</b>		2024-25		<b>Semester:</b>		3	
<b>Course Category:</b>		MAJOR		<b>Course Relates to:</b>		GLOBAL	
<b>Year of Introduction:</b>		2024-25		<b>Percentage of Revision of syllabus:</b>		Not Applicable	
<b>Type of the Course:</b>				Skill Development			
<b>Crosscutting Issues of the Course:</b>				Employee Engagement and Organizational effectiveness			
<b>Pre-requisites, if any</b>				None			

**Legends:**

L: Lecture; T: Tutorial; P: Practicum/Practical/Project; C: Credits

**Course Description:**

Financial Management is a comprehensive course designed to equip students with the knowledge and skills necessary to manage the financial resources of an organization effectively. This course covers the fundamental principles of financial management, including financial analysis, planning, and decision-making processes. Students will learn how to evaluate financial performance, make investment decisions, manage risk, and optimize capital structure. The course also explores the ethical and strategic dimensions of financial management, emphasizing the importance of sustainability, corporate governance, and global financial trends.

**Course Aims and Objectives:**

<b>S.NO</b>	<b>COURSE OBJECTIVES</b>
<b>1</b>	To introduce to the students the functional department of finance management and acquaint its nature and scope and its financial goals and various functions and decisions in fiancé.
<b>2</b>	To understand concept of capital budgeting and its techniques theoretically and practically.
<b>3</b>	To understand the concept of working capital, its sources, functions and financing of working capital and the management of inventory, cash and receivables.
<b>4</b>	To understand concept of capital structure and cost of capital theoretically and practically and also the measurement of leverages.
<b>5</b>	To understand concept of dividend policy, its determinants various theories theoretically and practically.

**Course Outcomes**

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

CO NO.	COURSE OUTCOME	BTL	PO	PSO
CO1	Demonstrate a comprehensive understanding of core financial management principles	K2	1,2	1
CO2	Show an organization's financial performance, identify trends, and make recommendations for improvement.	K1	1,2	1
CO3	Apply capital budgeting techniques such as NPV and IRR to assess and select viable investment projects.	K3	1,2	2
CO4	Make informed decisions regarding an organization's capital structure, balancing debt and equity to optimize the cost of capital.	K3	6,7	2
CO5	Develop strategies for managing working capital effectively, ensuring that the organization maintains sufficient liquidity for its operations	K3	6,7	2

For BTL: K1: Remember; K2: Understand; K3: Apply; K4: Analyze; K5: Evaluate; K6: Create

CO-PO-PSO MATRIX									
CO NO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	3						3	
CO2	3	3						3	
CO3	3	3							2
CO4						2	3		3
CO5						2	3		3

Codes 3, 2, 1 for High, Moderate and Low correlation Between CO-PO-PSO respectively Course Structure:

#### UNIT-I: INTRODUCTION TO FINANCIAL MANAGEMENT

(15 Hrs.)

- 1.1 Meaning of Finance
- 1.2 Nature and Scope of finance.
- 1.3 Financial goals: Profit Maximization and Wealth Maximization.
- 1.4 Finance functions
- 1.5 Investment, Financing, and Dividend decisions.

#### Exercises:

- Define finance. Explain its primary functions and its importance in both personal and business contexts.
- Differentiate between personal finance, corporate finance, and public finance. Provide examples of decisions or activities that fall under each category.
- Explain how wealth maximization takes into account the time value of money. Why is this important for making long-term business decisions.

#### Web Resources:

<https://pll.harvard.edu/subject/finance>

<https://www.fincart.com/blog/profit-maximization-vs-wealth-maximization/>

<https://www.kent.ac.uk/courses/modules/module/ACCT5020>

#### UNIT-II: CAPITAL BUDGETING

(15 Hrs.)

- 2.1 Nature of Investment Decisions.
- 2.2 Capital Budgeting Techniques (Theory & Problems).
- 2.3 Payback period.
- 2.4 Average Rate of Return

- 2.5 Net Present Value
- 2.6 Internal Rate of Return.
- 2.7 Profitability Index.

**Exercises:**

- A company is considering purchasing a new machine that costs \$100,000. The machine is expected to generate annual profits as follows:

Year 1: \$20,000, Year 2: \$25,000, Year 3: \$30,000, Year 4: \$35,000

The machine has an expected life of 4 years, and it will have no salvage value at the end of its useful life.

Calculate the ARR for the project.

- A company is considering a new project that requires an initial investment of \$50,000. The project is expected to generate cash inflows of \$15,000 per year for 5 years. The company's required rate of return is 10%. Should the company proceed with the project by using NPV method?

- A company is considering a project with an initial investment of \$50,000. The project will generate cash inflows of \$18,000, \$20,000, \$15,000, and \$10,000 at the end of each of the next four years. Calculate the IRR for this project.

**Web Resources:**

<https://www.extension.iastate.edu/agdm/wholefarm/html/c5-240.html>

<https://online.norwich.edu/online/about/resource-library/5-methods-capital-budgeting>

<https://hbsp.harvard.edu/course-explorer/modules/net-present-value-and-capital-budgeting>

**UNIT-III: WORKING CAPITAL (15 Hrs.)**

- 3.1 Meaning of Working Capital.
- 3.2 Significance and Types of Working Capital.
- 3.3 Working capital Cycle.
- 3.4 Sources and Financing of Working capital.
- 3.5 Management of Inventory, Cash, Account Receivables.
- 3.6 Dimensions of Working capital management.

**Exercises:**

- ABC Ltd has the following details for the year: Days Inventory Outstanding (DIO): 60 days, Days Sales Outstanding (DSO): 45 days, Days Payables Outstanding (DPO): 30 days Calculate the company's Cash Conversion Cycle (CCC).

- XYZ Corporation has current assets of \$200,000 and current liabilities of \$150,000. Calculate the Working Capital Ratio (Current Ratio).

- DEF Ltd has the following data: Cost of Goods Sold (COGS): \$500,000, Average Inventory: \$100,000, Calculate the **Inventory Turnover Ratio** and **Average Inventory Days**.

**Web Resources:**

<https://global.oup.com/academic/product/working-capital-management-9780199737413?cc=us&lang=en&>

[https://link.springer.com/chapter/10.1007/978-3-540-70966-4\\_6](https://link.springer.com/chapter/10.1007/978-3-540-70966-4_6)

<https://hbsp.harvard.edu/course-explorer/modules/net-present-value-and-capital-budgeting>

**UNIT-IV: CAPITAL STRUCTURE THEORIES (15 Hrs.)**

- 4.1 Traditional and MM Hypotheses.
- 4.2 Determining Capital Structure in practice.
- 4.3 Meaning and Significance of cost of capital.
- 4.4 Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained earnings.
- 4.5 Operating, Financial and Combined leverages.
- 4.6 Measurement of Leverages.

**Exercises:**

- ABC Ltd. has two financing options for its new project: a) Option A: Fully equity-financed with 10,000 shares outstanding, priced at \$50 per share. b) Option B: Equity and debt mix with 7,000 shares outstanding and a loan of \$150,000 at 5% interest.

- XYZ Ltd. has the following financials: Equity-financed firm value: \$500,000, The firm decides to add \$200,000 of debt at an interest rate of 6%, The corporate tax rate is 30%. Using MM Proposition II (with taxes), calculate the value of the leveraged firm.

- DEF Ltd. is considering taking on \$100,000 of additional debt to finance a new project. The firm's tax rate is 35%, and the interest on the new debt is 8%. The company expects financial distress costs of \$20,000 from taking on this debt. Using the **Trade-Off Theory**, calculate the **net benefit** of the additional debt.

**Web Resources:**

<https://hbsp.harvard.edu/course-explorer/modules/capital-structure>

<https://www.taxmann.com/post/blog/capital-structure>

<https://hbsp.harvard.edu/course-explorer/modules/net-present-value-and-capital-budgeting>

**UNIT-V: DIVIDEND DECISIONS**

(15 Hrs.)

- 5.1 Types of dividends.
- 5.2 Meaning and Definition of Dividend policy.
- 5.3 Types of dividend policy.
- 5.4 Determinants of dividend policy.
- 5.5 Dimensions of dividend policy.
- 5.6 Dividend theory's (Walter, MM, Traditional, Gordon).

**Exercises:**

- XYZ Corporation has 1,000,000 outstanding shares. The net income for the year was \$1,500,000, and the company declared total dividends of \$300,000. Calculate Earning per Share (EPS), Dividends per Share (DPS), Dividend Payout Ratio?
- Assume a company has the following data for the year: Net Income: \$1,000,000, Dividends Paid: \$200,000, Retained Earnings at the beginning of the year: \$500,000. What are the retained earnings at the end of the year if the company adopts the current dividend policy? And how would retained earnings change if the company decided to distribute 40% of its net income as dividends instead?
- A company has a stable dividend policy where it pays out 30% of its net income as dividends. This year, the company's net income is \$2,000,000. How much will the company pay in dividends? What would happen if the company decided to increase the payout ratio to 50% due to higher-than-expected earnings?

**Web Resources:**

<https://academic.oup.com/book/5933/chapter-abstract/149262692?redirectedFrom=fulltext>

<https://www.proquest.com/docview/224366785?sourcetype=Scholarly%20Journals>

<https://www.emerald.com/insight/content/doi/10.1108/978-1-83797-987-520241011/full/pdf?title=prelims>

**Text Books:**

Prasanna Chandra (2022). Financial Management: Theory and Practice (11th ed.). McGraw-Hill Education.  
S.N. Maheshwari (2019). Financial Management: Principles and Practice (15th ed.). Sultan Chand & Sons.

**References:**

M.Y. Khan & P. K. Jain (2018). Financial Management (8th ed.). McGraw-Hill Education. Bhabatosh Banerjee (2015). Fundamentals of Financial Management (02nd ed.). PHI Learning Pt. Ltd.

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**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23ANMAL233</b>			
<b>Title of the Course</b>				<b>MARKETING ANALYTICS</b>			
<b>Offered to:</b>				<b>BBA – Business Analytics</b>			
<b>L</b>	<b>4</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>2</b>	<b>C</b>	<b>4</b>
<b>Year of Introduction:</b>		<b>2024-25</b>		<b>Semester:</b>			<b>3</b>
<b>Course Category:</b>		<b>Major</b>		<b>Course Relates to:</b>		<b>Global</b>	
<b>Year of Introduction:</b>		<b>2024</b>		<b>Percentage:</b>		<b>NA</b>	
<b>Type of the Course:</b>				<b>Employability</b>			
<b>Crosscutting Issues of the Course :</b>				<b>Environment &amp; Sustainability</b>			
<b>Pre-requisites, if any</b>				<b>Marketing Concepts, Spreadsheets, R Programming</b>			

**Course Description:**

This helps to develop the skills to measure, analyze, and interpret marketing data to inform business decisions. These typically cover topics such as data analysis, statistical modeling, and data mining. Students can learn how to use tools like Google Analytics, Excel, and R to track website traffic, customer behavior, and campaign performance. By the end of the course, Students be able to identify trends, track ROI, and make data-driven marketing strategies. With this expertise, students will be equipped to drive business growth and optimize marketing efforts.

**Course Aims and Objectives:**

<b>S.NO</b>	<b>COURSE OBJECTIVES</b>
<b>1</b>	To provide the knowledge and the importance of marketing analysis.
<b>2</b>	To understand qualitative and quantitative market data.
<b>3</b>	To get the knowledge of consumers' demographic and behavior.
<b>4</b>	To perform data analysis for making better marketing decisions & Marketing Strategies.
<b>5</b>	To Understand the marketing modelling.

**Course Outcomes**

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

<b>CO NO</b>	<b>COURSE OUTCOME</b>	<b>BT L</b>	<b>P O</b>	<b>PS O</b>
<b>CO1</b>	Understand the basic concepts of Marketing Analytics concepts.	<b>K1</b>	<b>5</b>	<b>1</b>
<b>CO2</b>	Understand the marketing metrics and KPIs.	<b>K2</b>	<b>5</b>	<b>1</b>
<b>CO3</b>	Understand the Consumers Wants & Needs.	<b>K4</b>	<b>5</b>	<b>1</b>
<b>CO4</b>	Perform Conjoint Analysis, Market Basket Analysis & make Pricing Decisions.	<b>K4</b>	<b>6</b>	<b>1</b>
<b>CO5</b>	Perform Retail Analytics.	<b>K5</b>	<b>6</b>	<b>1</b>

For BTL: K1: Remember; K2: Understand; K3: Apply; K4: Analyze; K5: Evaluate; K6: Create

<b>CO-PO MATRIX</b>									
<b>CO NO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>

CO1				3	2			1	
CO2					2			1	
CO3					2	3		1	
CO4						3		1	
CO5						3		1	

Use the codes 3, 2, 1 for High, Moderate and Low correlation Between CO-PO-PSO respectively

### Course Structure

#### Unit 1: Introduction to R Programming

(12 Hrs.)

Installation of R & R Studio – Layout of R Studio - Vectors – Matrix and Creating a Data Frame -Data Manipulation: IF Else – Loops, Functions – Types of Data – Packages.

**Description** – This unit gives the basic knowledge to write basic coding using R and briefs the data structures in R Programming.

**Examples** – Matrix, Data-frame

#### Unit 2: Marketing Analytics

(12 Hrs.)

Introduction – Need of Marketing Analytics, Want & Demand – Significance of Marketing Analytics - What Consumers Want – How to Know what Consumers Want – Methods to Find out the information.

**Description** – This unit helps the students in understanding the consumer behavior.

**Examples** – Customer Wants & Needs

**Exercise** – Creating Data-frame, Data Manipulation

#### Unit 3: Conjoint Analysis

(12 Hrs.)

Introduction to Conjoint Analysis – Types of Preference Data - Choice based – Conjoint Analysis – Conjoint Attributes – Pricing Decisions using conjoint Analysis – Confusion Matrix.

**Description** – This unit provides the knowledge in conducting conjoint analysis and drawing confusion matrix.

**Examples** – Market Research & Conducting Surveys for various business cases.

**Exercise** – Conducting Conjoint Analysis

#### Unit 4: Market Basket Analysis

(12 Hrs.)

Introduction of Market Basket Analysis – Uses of Market Basket Analysis - Association Rules – Apriori Algorithm - Frequent item set - Support – Confidence.

**Description** – This unit helps the students in dividing the customers based on their characteristics.

**Examples** – Customer Segmentation

**Exercise** – Conducting Conjoint Analysis for various business cases.

#### Unit 5: Recommendation Engine & Retail Analytics

(12 Hrs.)

Introduction – Significance of Recommendation Engine – Collaborative Filtering Method – Problems with Collaborative Filtering – Content Based.

**Description** – This unit helps the students to recommend the most relevant items to a particular user or customer.

**Exercise** – Examining how the e-commerce websites using Recommendation Engines to improve their sales.

### Prescribed Textbook:

Applied Marketing Analytics Using R, Authors - Gokhan Yildirim & Raoul Kubler, SAGE Publications, 2023

### Reference Textbook:

R for Marketing Research & Analytics, Authors - John Walkenbach & Elea McDonnell Feit, Publisher - Springer Nature, 2015.

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**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

**MARKETING ANALYTICS – LAB**

**Offered to:** BBA – Business Analytics

Course Code: 23ANMAP233

**Course Type:** Core Practical

**Year of Introduction:** 2024

**Year of offering:** 2024

**Year of Revision:**

**Percentage of Revision:**

**Semester:** III

**Credits:** 2

**Hours Taught:** 30 hrs.

**Max. Time:** 2 Hours / per week

**Course Prerequisites (if any):**

**Course Description:** This helps to develop the skills to measure, analyze, and interpret marketing data to inform business decisions. These typically cover topics such as data analysis, statistical modeling, and data mining. Students can learn how to use tools like Google Analytics, Excel, and R to track website traffic, customer behavior, and campaign performance. By the end of the course, Students be able to identify trends, track ROI, and make data-driven marketing strategies. With this expertise, students will be equipped to drive business growth and optimize marketing efforts.

S.NO	COURSE OBJECTIVES
1	To provide the knowledge and the importance of marketing analysis.
2	To understand qualitative and quantitative market data.
3	To get the knowledge of consumers' demographic and behavior.
4	To perform data analysis for making better marketing decisions & Marketing Strategies.
5	To Understand the marketing modelling.

**Course Outcomes**

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

CO NO	COURSE OUTCOMES	BTL	PO	PSO
CO1	Understand the basic concepts of Marketing Analytics concepts.	K1	5	1
CO2	Understand the marketing metrics and KPIs.	K2	5	1
CO3	Understand the Consumers Wants & Needs.	K4	5	1
CO4	Perform Conjoint Analysis, Market Basket Analysis & make Pricing Decisions.	K4	6	1
CO5	Perform Retail Analytics.	K5	6	1

S. No.	List of Experiments
1	Installation of R & R Studio, Vector, Matrix, Data Manipulation
2	Conjoint Analysis
3	Customer Segmentation
4	Recommendation Engine
5	Retail Analytics
6	RFM Analysis
7	Market Basket Analysis

Signature of the Course In-charge

**Signature of the Programme In-charge**

**Signature of the HOD**

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>		<b>23ANMAL234</b>			
<b>Title of the Course</b>		<b>BUSINESS RESEARCH METHODS</b>			
<b>Offered to: (Programme/s)</b>		<b>BBA– Business Analytics</b>			
<b>L</b>	<b>4</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>0</b>
<b>Year of Introduction:</b>		<b>2024-25</b>		<b>Semester: III</b>	
<b>Course Category:</b>		<b>MAJOR</b>		<b>Course Relates to: GLOBAL</b>	
<b>Year of Revision:</b>		<b>2024</b>		<b>Percentage: 20</b>	
<b>Type of the Course:</b>		<b>Sill Development</b>			
<b>Crosscutting Issues of the Course:</b>					
<b>Pre-requisites, if any</b>					

**Course Description:**

The Business Research Methods course is designed to equip students with the essential tools and methodologies needed to conduct effective research in the business environment. This course covers both qualitative and quantitative research methods, providing a comprehensive overview of research design, data collection, analysis, and interpretation.

**Course Aims and Objectives:**

1	To develop understanding of the basic framework of research process.
2	To identify various sources of information for literature review and data collection.
3	To develop an understanding of various research Measurement & Scaling Techniques
4	To understand the hypothesis testing
5	To develop research writing

**Course Outcomes**

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

<b>CO No</b>	<b>COURSE OUTCOME</b>	<b>BTL</b>	<b>PO</b>	<b>PSO</b>
<b>CO1</b>	Understand the comprehensive Research Process.	<b>K2</b>	<b>1,2,4,5</b>	<b>1</b>
<b>CO2</b>	Identify and Utilize Information Sources collection.	<b>K2</b>	<b>2,5,6</b>	<b>1</b>
<b>CO3</b>	Develop various research Measurement & Scaling Techniques	<b>K3</b>	<b>1,3,7</b>	<b>1</b>
<b>CO4</b>	Understand and to apply hypothesis testing methods	<b>K3</b>	<b>2,4,6,7</b>	<b>2</b>
<b>CO5</b>	Analyze research findings	<b>K3</b>	<b>4,5,6,7</b>	<b>2</b>

**CO-PO MATRIX**

<b>CO NO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	<b>1</b>	<b>2</b>		<b>3</b>	<b>2</b>			<b>3</b>	
<b>CO2</b>		<b>1</b>			<b>3</b>	<b>2</b>		<b>3</b>	
<b>CO3</b>	<b>1</b>		<b>2</b>				<b>3</b>	<b>3</b>	
<b>CO4</b>		<b>1</b>		<b>2</b>		<b>3</b>	<b>3</b>		<b>3</b>
<b>CO5</b>				<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>		<b>3</b>

**Course Structure**

**UNIT-I Introduction to Research:**



**Introduction to Research:** Definition, characteristics of research, Importance of Business Research..

**Research Process** – Defining the problem, formulating the objectives and research hypothesis, research design, sample design, data collection, analysis and presentation.

1. Introduction -Definition, characteristics and Importance of Business Research
2. Research Process -Defining the problem, formulating the objectives and research hypothesis,
3. Scope and Ethics of business research

**Web links:**

1. <https://www.questionpro.com/blog/what-is-research/>
2. <https://egyankosh.ac.in/bitstream/123456789/41939/1/Unit-4.pdf>
3. <https://www.scribbr.com/methodology/research-design/>

**UNIT-II Research Problem Identification and Formulation:**

**Hypothesis Development:** Types, Characteristics, and Formulation. **Types of Research Design:** Quantitative research, Qualitative research, Descriptive research, Analytical research, applied research, Exploratory Research. **Sampling Design:** Sampling Techniques, Sample Size Determination, and Probability vs. Non-Probability Sampling.

1. **Hypothesis Development:** Types, Characteristics, and Formulation.
2. **Types of Research Design:** Quantitative research, Qualitative research, Descriptive research, Analytical research, applied research, Exploratory Research.
3. **Sampling Design:** Sampling Techniques, Sample Size Determination, and Probability vs. Non-Probability Sampling.

**Web links:**

1. <https://byjus.com/physics/hypothesis/#:~:text=Following%20are%20the%20characteristics%20of,scope%20for%20conducting%20more%20tests.>
2. <https://researcher.life/blog/article/what-is-research-design-types-examples/>
3. <https://byjus.com/maths/sampling-methods/>

**Unit III: Data Collection – Sources of data Collection** -Primary and Secondary data, Advantages and Limitations. **Methods of data collection:** Observations, survey, Interview and Questionnaire, Qualitative Techniques for data collection. **Questionnaire design** – Meaning – process of designing questionnaire.

1. **Sources of data Collection:** Primary and Secondary data, Advantages and Limitations.
2. **Methods of data collection:** Observations, survey, Interview and Questionnaire, Qualitative Techniques of data collection.
3. **Questionnaire design** – Meaning – process of designing questionnaire.

**Web links:**

1. <https://www.scribbr.com/methodology/sampling-methods/>
2. <https://byjus.com/maths/data-collection-methods/>
3. <https://www.jotform.com/data-collection-methods/#:~:text=Primary%20data%20collection%20methods,-When%20the%20party&text=Generally%2C%20questionnaires%2C%20surveys%2C%20documents,crossover%20between%20the%20two%20methods.>
4. <https://www.scribbr.com/methodology/questionnaire/#:~:text=A%20questionnaire%20is%20a%20specific,an%20appropriate%20method%20for%20administration.>

**UNIT-IV Measurement & Scaling Techniques** – Importance of scaling, and Types of scale: Nominal Scale, Ordinal Scale, Interval Scale, Ratio Scale, **Key Measurement Scales and Techniques in Research:** Likert, Semantic Differential, Thurstone, and Multi-Dimensional Scaling" Importance of scaling,

1. **Importance of scaling**
2. **Types of scale:** Nominal Scale, Ordinal Scale, Interval Scale, Ratio Scale,
3. **Key Measurement Scales and Techniques in Research:** Likert's Scale, Semantic Differential Scale, Thurston scale, Multi-Dimensional Scaling.

**Web links:**

1. <https://www.scribbr.com/statistics/type-i-and-type-ii-errors/>
2. <https://byjus.com/maths/difference-between-parametric-and-nonparametric/>
3. <https://www.analyticsvidhya.com/blog/2020/06/statistics-analytics-hypothesis-testing-z-test-t-test/>
4. <https://medium.com/@chandradip93/anova-and-chi-square-aea693c4eb96>
5. <https://byjus.com/maths/scales-of-measurement/>

**UNIT-V Statistical Analysis Methods and Report Writing:** Parametric and Non- Parametric tests, T test, Z Test, Analysis of Variance – One- Way and Two-way classification, Chi-Square test. **Report writing:** Preparation and presentation of research report- Report writing.

1. Parametric
2. Non-Parametric tests,
4. T test,
5. Z Test,
6. Analysis of Variance – One- Way and Two-way classification,
7. Chi-Square test.
8. Preparation and presentation of research report-
9. Report writing.

**Web links:**

1. [https://www.lkouniv.ac.in/site/writereaddata/siteContent/202003291621085413shailesh\\_kaushal\\_Report\\_Preparation.pdf](https://www.lkouniv.ac.in/site/writereaddata/siteContent/202003291621085413shailesh_kaushal_Report_Preparation.pdf)
2. [https://www.learnbse.in/report-writing-class-12/#google\\_vignette](https://www.learnbse.in/report-writing-class-12/#google_vignette)
3. <https://www.cvs.edu.in/upload/Report%20Types.pdf>
4. <https://ebooks.inflibnet.ac.in/hsp16/chapter/application-of-computer-in-research/#:~:text=Some%20of%20the%20most%20important,instrumentation%20control%20and%20knowledge%20sharing.&text=Analyzing%20Huge%20number%20of%20statistical,that%20are%20implemented%20by%20computers.>

**Test book:**

1. Donald R. Cooper, Pamela S. Schindler, 2023, "Business Research Methods" published by McGraw-Hill Education,
2. Mark Saunders, Philip Lewis, Adrian Thornhill, 2022, "Research Methods for Business Students", published by Pearson.

**Model Question Paper**  
**Business Research Methods**

**Section-A**

**(5 x 4M= 20Marks)**

1. a) What are the key characteristics of research? K1  
**(OR)**  
b) How does defining the research problem impact the success of a research study? K1
2. a) What is the difference between probability and non-probability sampling? K2  
**(OR)**  
b) What are the main characteristics of a well-formulated hypothesis? K2
3. a) What is the main difference between primary and secondary data? K1  
**(OR)**  
b) What are two advantages of using surveys for data collection? K1
4. a) What is the difference between an ordinal scale and an interval scale? K2  
**(OR)**  
b) Why is scaling important in research measurement? K2
5. a) What is the key difference between parametric and non-parametric tests? K1  
**(OR)**  
b) When would you use a Chi-Square test in research? K1

**Section-B**

**(5 x 10M= 70Marks)**

6. a) Discuss the importance of business research in decision-making processes within an organization. Include examples of how research can improve business outcomes. K2  
**(OR)**  
b) Explain the steps involved in the research process, from defining the problem to presenting the findings, and discuss how each step contributes to the overall success of the research. K2
7. a) Discuss the different types of research design, including quantitative, qualitative, descriptive, and exploratory research, and explain how each is used in business research. K3  
**(OR)**  
b) Explain the process of developing a hypothesis, and how the formulation of a good hypothesis influences the direction and outcomes of a research study. K3
8. a) Discuss the various methods of data collection, including observations, surveys, interviews, and questionnaires. Highlight their advantages and limitations. K2  
**(OR)**  
b) Explain the process of designing a questionnaire. Discuss how effective questionnaire design can impact the quality of data collected in a research study. K2
9. a) Discuss the different types of measurement scales (nominal, ordinal, interval, and ratio) and explain their importance in research. Provide examples of how each scale is used. K3  
**(OR)**  
b) Explain key measurement scales such as the Likert scale, Semantic Differential scale, and Thurstone scale. How do these scales contribute to accurate data collection in research? K3
10. a) Explain the process of conducting a T-test and a Z-test in research. Discuss when each test is appropriate and how they differ in terms of assumptions and applications. K2  
**(OR)**  
b) Describe the key components of report writing in research. How do preparation, structure, and presentation impact the effectiveness of a research report? K2

\*\*\*\*\*END\*\*\*\*\*

**SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**  
(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

<b>Course Code</b>				<b>23ANMAP234</b>			
<b>Title of the Course</b>				<b>Statistical Analysis using (JASP)- LAB</b>			
<b>Offered to: (Programme/s)</b>				<b>BBA BA</b>			
<b>L</b>	<b>0</b>	<b>T</b>	<b>0</b>	<b>P</b>	<b>2</b>	<b>C</b>	<b>1</b>
<b>Year of Introduction:</b>		<b>2024-25</b>		<b>Semester: III</b>			
<b>Course Category:</b>		<b>Minor</b>		<b>Course Relates to:</b>			
<b>Year of Revision:</b>		<b>Introduction</b>		<b>Percentage:</b>			
<b>Type of the Course:</b>				<b>Skill development</b>			
<b>Crosscutting Issues of the Course:</b>				<b>Human Values and Professional Ethics</b>			
<b>Pre-requisites, if any</b>							

**Course Description:**

**JASP** is a statistical software program designed to provide a comprehensive set of tools for data analysis and statistical testing. It is named in honor of the statistician Harold Jeffreys, known for his contributions to Bayesian statistics. Key Features are **User-Friendly Interface**, Statistical Analysis, Visualizations, Reproducibility, Open Source

**Course Aims and Objectives:**

<b>S.NO</b>	<b>COURSE OBJECTIVES</b>
1	Understand the basic features and functionalities of JASP
2	Understand data cleaning and preparation techniques using JASP.
3	Perform various statistical analyses including descriptive statistics, t-tests, ANOVA, and regression using JASP.
4	Create and interpret different types of visualizations such as histograms, scatter plots, and bar charts.
5	Understand how to draw conclusions and make data-driven decisions based on the analysis results.

**Course Outcomes**

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

<b>CO NO</b>	<b>COURSE OUTCOME</b>	<b>BTL</b>	<b>PO</b>	<b>PSO</b>
CO1	Familiarize with the user interface and navigation within the software.	K2	2,3	1
CO2	Learn how to import, organize, and manage datasets in JASP.	K2	2,3,6	1
CO3	Explore and apply statistical methods and their interpretation.	K3	2,3,6	1
CO4	Utilize visualization tools in JASP to enhance data presentation and analysis.	K4	3,4	2
CO5	Learn to interpret the output provided by JASP for different statistical tests.	K4	3,4,5	2

**For BTL: K1: Remember; K2: Understand; K3: Apply; K4: Analyze; K5: Evaluate; K6: Create**

<b>CO-PO MATRIX</b>									
<b>CO NO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
CO1		3	3					3	
CO2		3	3			2			3
CO3		3	3			2			3
CO4			3	4					3

CO5			2	3	2				2
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Use the codes 3,2,1 for High, Moderate and Low correlation Between CO-PO-PSO respectively

**Course Description:** This lab list covers the key areas of a Statistical analysis providing hands-on practice with using JASP

### Course Structure

**Unit1: Introduction to Statistics:** Installation, Introduction to statistics, importing datasets(CSV, Excel, etc.) into JASP, understanding variables and their types, Creating descriptive statistics in JASP (mean, median, mode, standard deviation, etc.)

**Lab 1:** Installing JASP and exploring the interface

**Lab 2:** Hands-on practice with data entry and summary statistics

### Dataset: Iris Dataset

**Task:** This is suitable for practicing basic descriptive statistics, visualization, and classification techniques.

**Unit 2 Graphical Representation of Data & Hypothesis Testing:** Histograms, Bar charts, Pie charts, and Box plots, Scatterplots for continuous data, Introduction to hypothesis testing: null vs. alternative hypothesis Types of errors: Type I and Type II, p-values and significance levels

**Lab3:** Creating and interpreting graphs in JASP.

**Lab4:** Performing one-sample, two sample t-test, p-test using JASP

**Dataset:** Sales Data .csv **Tasks:** Calculate the following

- **Month:** The month in which sales data was recorded.
- **Product A Sales:** The number of units sold for Product A.
- **Product B Sales:** The number of units sold for Product B.
- **Product C Sales:** The number of units sold for Product C.
- **Total Revenue:** The total revenue generated from all products in that month.
- Perform one-sample, two sample t-test, p-test

**Unit 3:** Introduction to one-way ANOVA: Assumptions of ANOVA, Post-hoc testing for multiple comparisons

**Lab5:** Performing ANOVA in JASP and interpreting results **Data Set:** Student Performance.csv

**Tasks:** Perform One way and Two-way Anova

**Unit 4 Correlation and Regression Analysis:** Introduction to correlation: Pearson and Spearman, Simple linear regression, Interpretation of correlation coefficients and regression equations

**Lab6:** Conducting Correlation in JASP

Lab 7: Conducting Regression analyses in JASP **Data Set:** employee .csv

**Tasks:** Perform correlation and regression

**Unit 5: Chi-square Tests:** Introduction to chi-square test of independence, Contingency tables and categorical data analysis, **Non-Parametric Tests:** When to use non-parametric tests, Mann-Whitney U test, Wilcoxon signed-rank test, Kruskal-Wallis's test

**Lab8:** Running chi-square tests in JASP

Lab 9: Conducting non-parametric tests in JASP

**Lab10:** Creating reports and exporting results from JASP **Data set:** mtcars.csv

**Task:** Perform the following

1. Mann-Whitney U test
2. Wilcoxon signed-rank test
3. Kruskal-Wallis's test
4. Report writing

### Lab Manual

1. "Introduction to Statistics with JASP: A Step-by-Step Guide" by Jeffrey J. R. Williams and Richard A. Johnson]

### References:

1. Field, A. (2023). *Discovering Statistics Using JASP* (1st ed.). Sage Publications.
2. Verhagen, M. T., & Jolivet, J. (2022). *Statistics for the Behavioral Sciences Using JASP: A Practical Introduction* (1st ed.). Routledge.

<b>Sl. No</b>	<b>Programme</b>	<b>C Code</b>	<b>Course Title</b>
	III – B.Com GEN	22COMSET05	Service Marketing
	III – B.Com GEN	22COMSET02	Advertising and Media Planning
	III – B.Com GEN	22COMSET03	Sales Promotion
	III – B.Com GEN	22COMSEP01	Tally
	III – B.Com GEN	22COMSET04	Digital Marketing
	III – B.Com GEN	22COMSET01	Advanced Corporate Accounting
	III – B.Com B&I	22COMSET08	Central Banking
	III – B.Com B&I	22COMSET06	General Insurance Procedure and Practice
	III – B.Com B&I	22COMSET09	Retail Banking
	III – B.Com B&I	22COMSEP01	Tally
	III – B.Com B&I	22COMSET01	Advanced Corporate Accounting
	III – B.Com B&I	22COMSET07	Stock Market Operations
	III – B.Com CA	22COMSET02	Advertising and Media Planning
	III – B.Com CA	22COMSEP01	Tally
	III – B.Com CA	22COMSET03	Sales Promotion
	III – B.Com CA	22COMSET01	Advanced Corporate Accounting

**ADVANCED CORPORATE ACCOUNTING**

<b>Semester:</b>	<b>VI</b>	<b>Credits :</b>	<b>4</b>
<b>Offered to</b>	<b>B.Com(General, Computers &amp; Banking )</b>	<b>Course Code</b>	<b>22COMSET01</b>
<b>Course Type</b>	<b>Core (Theory)</b>	<b>Year of Introduction</b>	<b>2022-23</b>
<b>Year of Revision:</b>		<b>Percentage of Revision:</b>	
<b>Hours Taught</b>	<b>75 hrs. Per Semester</b>		
<b>Course Prerequisites (if any):</b>			

*CO1: The students are able to calculate purchase consideration and different methods of determining purchase consideration and its accounting treatment. (PO1) (PSO1)*

*CO2: students will acquire the knowledge on provisions for amalgamation of company as per accounting standard 14 and its treatment. (PO4) (PSO1)*

*CO3: The students will get the knowledge on forms of internal reconstruction and alteration and reduction of share capital and its accounting treatment. (PO4) (PSO1)*

*CO4: The students will be able to prepare consolidated financial statements and calculate minority interest and its accounting treatment. (PO4) (PSO1)*

*CO5: students will be able to prepare liquidators final statement of accounts at the time of winding up of a company. and are able to calculate liquidators remuneration and acquire the capacity for preparation of statement of affairs and deficiency account and its accounting treatment. (PO8) (PSO1)*

***Unit-I: Purchase of Business***

Meaning - Purchase Consideration - Methods for determining Purchase Consideration-Discharge of Purchase Consideration-Accounting Treatment.

***Unit-II: Amalgamation of Companies***

Meaning and Objectives - Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment.

***Unit-III: Internal Reconstruction of Companies***

Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment.

***Unit-IV: Accounts of Holding Companies***

Meaning of Holding Companies and Subsidiary companies- Consolidated Financial Statements- Legal requirements on Consolidation-Calculation of Minority Interest- Accounting Treatment.

***Unit-V: Liquidation***

Meaning - Modes of Winding up of a Company- - Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account- Accounting Treatment

**Text Books:**

1. Corporate Accounting by Sehgal Ashok & Sehgal Deepak

**Reference Books:**

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi

**Web Links:**

<https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards>  
<https://www.svtuition.org/2011/08/accounting-for-corporate-restructuring.html>

*Suggested Co-Curricular Activities*

1. Assignments including technical assignments like Working with Audit Company for Observation of Purchase Consideration and Observation of recent Amalgamations in Banking Sector and Corporate Sector
2. Seminars, Conferences, discussions by inviting concerned institutions
3. Field Visit
4. Invited Lectures and presentations on related topics.



**ADVANCED CORPORATE ACCOUNTING**

**22COMSET01**

**Time: 3Hrs**

**Max Marls: 70**

**Section –A**

**Answer any Five of the following**

**5X4=20M**

- 1.a) Define Purchase consideration (CO1)  
Or  
b) Explain the methods for determining the purchase consideration
2. a) What is Amalgamation? (CO2)  
Or  
b) Explain the provisions for amalgamation of companies
3. a) Explain Alteration of share capital (CO3)  
Or  
b) What is meant by Reduction of share capital
4. a) What is a Holding Company (CO4)  
or  
b) How do you calculate Minority interest
5. a) Explain Liquidation (CO5)  
or  
b) Explain the modes of winding a company (CO5)

**Section –B**

**Answer the following**

**5X10=50M**

- 6 a) Authorised capital of Rs2, 50,000 consisting of 15000 Equity shares of Rs10 each and 1000 preference shares of Rs 100 each. Purchased as a given concern for Rs 100000 the business of A and B who were partners and whose balance sheet was as below

**BALANCE SHEET**

LIABILITIES	Amount	ASSETS	Amount
X's capital	35000	Premises	30000
Y's capital	35,000	Furniture	2000
Bills payable	5000	Stock	12000
Sundry Creditors	15000	Bills Receivable	1500
		Sundry Debtors	26500
		Cash	3000
		Plant & Machinery	15000
	<b>1,32,600</b>		<b>1,32,600</b>

The purchase consideration was to be paid thus 5000 equity shares and 300 preference shares to be allotted as fully paid equally to A and B and the balance to be paid in Cash to both. The remaining shares are offered to the public and were all subscribed and fully paid. Give necessary journal entries. (CO1)

Or

- b) Balance sheet of A Ltd (CO1)

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Share Capital 50,000 equity shares of Rs 10/- each fully paid	5,00,000	Fixed Assets	5,00,000
5% Debentures	1,50,000	Investments	1,00,000
General Reserve	30,000	Current Assets	1,80,000
Profit & Loss a/c	20,000	Priliminary Expenses	20,000
Current Liabilities	1,00,000		
Total	8,00,000		8,00,000

On the date of Balance sheet the company was taken over by B Ltd on the following terms

- i) Fixed assets are revalued at Rs 6, 00,000
  - ii) Investments have only a market value of Rs 80,000
  - iii) Current assets are agreed at Rs 2,00,000
  - iv) All liabilities are taken over by B Ltd
- you are required to compute purchase consideration

7. a) The following figures relate to M ltd and N ltd. As on 31-03-2013 who agreed to amalgamate into MN Ltd.

Liabilities	M ltd.	N ltd.	Assets	M ltd.	N ltd.
Capital	8,00,000	4,00,000	Fixed assets	5,55,200	2,97,800
P & L A/c	2,60,000	1,40,000	Stock	3,12,200	2,14,200
Creditors	1,52,000	2,02,000	Book debts	2,47,800	1,70,400
			Investments	60,000	40,000
			Cash at bank	36,800	19,600
	<b>12,12,000</b>	<b>7,42,000</b>		<b>12,12,000</b>	<b>7,42,000</b>

Assuming that the goodwill of M ltd & N Ltd. as RS.56,000/- & Rs. 55,800/- respectively. The investments of M ltd & N Ltd. are valued at Rs. 54,000/- & Rs. 38,000/- respectively. Pass necessary journal entries in MN ltd and show its initial Balance sheet.(CO2)

Or

b) Charlee limited and Piyush limited were amalgamated on 1<sup>st</sup> April 2019 a new company was formed with the name of Chaplin Limited to take over the business of existing companies The balance sheets of both the companies as on 31-03-2019 are given below (CO2)

Liabilities	Charlee Ltd Rs	Piyush Ltd Rs	Assets	Charlee Ltd Rs	Piyush Ltd Rs
Share capital Equity shares of Rs 10 each	800	600	Fixed Assets Less Depreciation	1500 200 <hr/> 1300	1000 100 <hr/> 900
12% preference shares of Rs 100 each	400	300	Investments	500	200
Reserves & Surplus: General Reserve Capital Reserve Profit & Loss a/c Secured Loans Trade Creditors Tax provision	300 200 150 400 300 150	150 150 100 200 100 100	Current Assets: Stock Debtors Cash and Bank	300 400 200	200 200 200
Total	2700	1700		2700	1700

Other Information:

i) Preference shareholders of the two companies are suit equivalent number of 75% of preference shares of Chaplin Ltd

ii) Chaplin Ltd will issue one equity of Rs 10 each for every share of Charlee ltd and Piyush Ltd .

Prepare the balance sheet of Chaplin ltd on the assumption that the amalgamation is in the nature of merger

8 a). Following is the balance sheet of Zenith Ltd. As on 31<sup>st</sup> March 2022 (CO3)

Liabilities	Amount	Assets	Amount
Share Capital: 10,000 shares of Rs10 each	1,00,000	Goodwill	10,000
Bank overdraft	15,425	Building	20,000
Sundry Creditors	15,000	Machinery	50,850
		Stock	10,275
		Debtors	15,000
		Cash	1500
		Profit and loss account	20,800
		Preliminary Expenses	1,500
	<b>1,30,425</b>		<b>1,30,425</b>

The company adopted the following scheme of reconstruction

- reduce the present value of shares to Rs 5 each fully paid
- Sundry creditors agreed to forgo 20% of their claims as the company decided to pay them cash immediately.
- The company made a fresh issue of 6,515 equity share of Rs 5 each fully paid and pay off the bank overdraft completely.
- The directors of the company found that the machinery is over valued by Rs 10,000. They also proposed to write off intangible assets and profit and loss account completely.

Or

b) Following is the Balance sheet of X ltd as on 31-03-2019 (CO3)

Liabilities	Amount(RS)	Assets	Amount(RS)
5000 Equity shares of Rs 100 each	5,00,000	Goodwill	60,000
3000 8% preferences shares of Rs 100 each	3,00,000	Land & Buildings	2,50,000
6% Debentures	1,50,000	Plant & Machinery	1,00,000
Sundry creditors	1,95,000	Patents	60,000
		Stock	90,000
		Debtors	2,40,000
		Cash in hand	5,000
		Preliminary expenses	25,000

		Discount on issue of debenture	15,000
		Profit & Loss a/c	3,00,000
Totals	11,45,000		11,45,000

The following scheme of Reconstruction was duly approved

- i) Equity share are to be reduced to an equal number of fully paid shares of Rs 50 each
- ii) 8% Preference share are to be reduced by 40% and the rate of dividend increased to 9%
- iii) Value of Land & Buildings to be increased by 20%
- iv) Debentures are to be reduced by 20%
- v) All nominal and fictitious assets are to be eliminated and the balance used to write off patents
- vi) Further equity shares are to be issued for Rs 1,00,000 for each

9. a) From the following Balance sheets given below prepare a consolidate balance sheet of the M.Co Ltd., and its subsidiary N.CoLtd

Balance Sheet of M Co Ltd

Liabilities	Amount	Assets	Amount
Share Capital Authorised and Issued: 1,00,000 Equity shares of Rs80 each fully paid	80,00,000	Freehold Property	76,00,000
General Reserve	40,00,000	Plant & Machinery	11,20,000
Creditors	24,00,000	Shares in S Co Ltd At cost of 9,000 shares of Rs 80 each	14,40,000
P&L Account	8,00,000	Stock	24,00,000
		Sundry Debtors	16,00,000
		Cash at Bank	10,40,000
	<b>1,52,00,000</b>		<b>1,52,00,000</b>

Balance Sheet of M Co Ltd

Liabilities	Amount	Assets	Amount
Share Capital Authorised and Issued: 10,000 Equity shares of Rs80 each	8,00,000	Investment at cost	1,60,000
Creditors	1,60,000	Stock	4,00,000
P&L Account	12,00,000	Sundry Debtors	5,60,000
		Cash at Bank	10,40,000
	21,60,000		21,60,000

(CO4)

Or

b) H Ltd acquired all the share of S ltd on 1-1-2020 and liabilities and assets of the two companies on 31-03-2020 were as follows

(CO4)

	H Ltd	S Ltd
I Equity and Liabilities		
1) Shareholders funds		
a) Share chapital:		
shares of Rs 10 each	8,00,000	3,00,000
b) Reserves and Surplus:		
i) Reserve on 1-4-2014	2,10,000	40,000

ii) Surplus a/c	50,000	30,000
2) Current Liabilities		
i) Creditors	3,50,000	1,60,000
ii) Bills Payable	40,000	20,000
	<hr/>	<hr/>
	14,50,000	5,50,000
	<hr/>	<hr/>
II Assets	4,00,000	2,70,000
1) Non – Current Assets	2,00,000	1,00,000
a) Fixed Assets	50,000	20,000
i) Land & Buildings	5,00,000	
ii) Plant & Machinery		
iii) Furniture & Fixtures	1,50,000	80,000
b) Investment in share of S Ltd	1,00,000	60,000
2) Current Assets	50,000	20,000
a) Stock		
b) Sundry Debtors	14,50,000	14,50,000
c) Bank Balance		
	<hr/>	<hr/>

The surplus account of s Ltd had a credit balance of Rs 6000 on 1-04-2014. Prepare a consolidated Balance sheet as on 31-03-2015.

10. a) a) Following particulars related to limited company which has gone into voluntary liquidation .You are require to prepare the liquidator’s final account allowing for his remuneration @2% on the amount realized on assets including cash in hand and 2% on the amount distributed to unsecured creditors other than preferential creditors.

Particulars	Amount
Unsecured Creditors	2,24,000
Preferential Creditors	70,000
Debentures	75,000
<b>The assets realized the following</b>	
Cash in hand	20,000
Land & Buildings	1,30,000
Plant & Machinery	1,10,500
Fixtures & Fittings	7,500

The liquidation expenses amounted to Rs 2,000. A call of Rs2/- per share on the partly paid 10,000 equity shares was made and duly paid except in case of one shareholder owing 500 shares. (CO5)

Or

b) A liquidator is entitled to receive remuneration @2% of the assets realized and 3% on the amount distributed among the unsecured creditors. The assets realized RS 70,00,000 against which payment was made as follows:

Liquidation expenses Rs 50,000

Preferential creditors Rs 1, 50,000

Secured Creditors RS 40,00,000

Unsecured Creditors Rs 30,00,000

Calculate the total remuneration payable to the liquidator

(CO5)

**Software Solutions to Accounting**

<b>Semester:</b>	VI	<b>Credits :</b>	<b>4</b>
Offered to	<b>B.Com(General, Computers &amp; B&amp;I)</b>	<b>Course Code</b>	22COMSEP01
Course Type	<b>Core (Practical)</b>	<b>Year of Introduction</b>	<b>2022-23</b>
<b>Year of Revision:</b>		<b>Percentage of Revision:</b>	
<b>Hours Taught</b>	75 hrs. Per Semester		
<b>Course Prerequisites (if any):</b>			

**CO1:** Enables to understand the origin and features of accounting software Tally. **(PO1, Po2)**

**CO2:** Demonstrate an understanding about the basics of accounts and the usage of Tally for accounting purpose. **(Po2, Po3)**

**CO3:** Able to create ledgers and group allocation for accounting entries in Tally. **(Po2, Po6, Po7)**

**Co4:** Develop an idea to generate accounting and inventory masters, vouchers in Tally. **(Po6, Po7)**

**CO5:** Impart knowledge regarding finalization of accounts using Tally. **(Po7)**

**Unit – I:**

**6Hrs**

Introduction – Accounting Principles & Concepts - Book Keeping –Types of Accounts – Golden Rules of Accounts -Mode of Accounts – Financial statements -Recording o transaction of sample data.

**Unit – II:**

**6Hrs**

Working with Tally-Creating Company – Loading/Selecting a company – Shutting a company  
Modifying an existing company – Deleting a Company-Setting User level of the Company  
Company Features – Company Configurations.

**Unit – III:**

**6Hrs**

Groups – Creating new group – Concept of Default Groups (28) -Creating a sub group – Altering a group – Deleting a group - Multiple groups (Problems)-Ledgers – Creating a ledger – Altering a ledger – Deleting a ledger.

**Unit – IV:**

**6Hrs**

Vouchers in Tally – Configuring vouchers – Predefined vouchers -Creating vouchers -Displaying and altering vouchers (Problems).

**Unit – V:**

**6Hrs**

Generating Basic Reports -Financial Statements - Accounting Books & Registers – Practice Exercise.

**Text Book prefer:**

1. Tally prime with GST – Gaurav Agarwal

**Text Book Reference:**

1. Tally prime with GST – Gaurav Agarwal
2. GST practice manual – Taxmann

**Curricular Activities:**

**Class room Activities:** 1.Face to face Interaction in the class

- 2.listing assignments
- 3.Conduct Quiz
- 4.Conduct Seminars
- 5.synchronous,asynchronous and hybrid method online

**Co-Curricular Activities:**

- 1.Books reading
- 2.Student seminars, debate
- 3.QUIZ program
- 4.Assignments
- 5.Field studies (individual/group)

**Web links:**

[https://medium.com/@tally\\_97442/what-are-the-different-versions-of-tally-70eb053564f7](https://medium.com/@tally_97442/what-are-the-different-versions-of-tally-70eb053564f7)  
<https://khatabook.com/blog/accounting-vouchers-in-tally-erp-9>

## **Software Solutions to Accounting**

### List of Experiments

1. Creating Company – Loading/Selecting a company – Shutting a company
2. Modifying an existing company – Deleting a Company
3. Setting User level of the Company
4. Company Configurations
5. Groups – Creating new group – Concept of Default Groups (28)
6. Creating a sub group – Altering a group – Deleting a group
7. Multiple groups (Problems)
8. Ledgers – Creating a ledger – Altering a ledger – Deleting a ledger.
9. Vouchers in Tally – Configuring vouchers – Predefined vouchers
10. Creating vouchers
11. Displaying and altering vouchers (Problems).
12. Financial Statements
13. Accounting Books & Registers – Practice Exercise

**ADVERTISING AND MEDIA PLANNING**

<b>Semester:</b>	VI	<b>Credits :</b>	<b>4</b>
Offered to	<b>B.Com (General&amp;Computers )</b>	<b>Course Code</b>	22COMSET02
Course Type	<b>Core (Theory)</b>	<b>Year of Introduction</b>	<b>2022-23</b>
<b>Year of Revision:</b>		<b>Percentage of Revision:</b>	
<b>Hours Taught</b>	75 hrs. Per Semester		
<b>Course Prerequisites (if any):</b>			

- CO1:** Students are able to understand the role of advertising in business environment and advertising as a marketing tool and process for promotion of business development. (PO1) (PSO1)
- CO2:** students are able to acquire the knowledge on types of advertising agencies and their strategies in creating advertisement. (PO1) (PSO1)
- CO3:** students will acquire skills on creativeness and communication of advertising and elements of design and principles of design (PO5) (PSO1)
- CO4:** students will have command on media planning and selection of media (PO5) (PSO1)
- CO5:** students are able to prepare analysis of market media and its strategies. (PO5) (PSO1)

**UNIT-I: Introduction, Nature and Scope**

Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising

**UNIT-II: Strategies of Advertisements**

Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach

**UNIT-III: Process of Advertisement**

Creativeness and Communication of Advertising –Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing –Slogan Elements of Design and Principles of Design

**UNIT-IV: Media Planning**

Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media

**UNIT-V: Analysis of Market Media**

Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

**Text Books:**

Media Planning and Buying: Principles and Practice in the Indian Context – Arpita Menon

**III: References:**

1. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India
3. Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press
4. Advertising Media Planning, Seventh Edition Paperback – by Roger Baron (Author), Jack Sissors (Author)

**Suggested Co-Curricular Activities**

- Survey on existing products advertisements
- Creation of advertising on several products
- Invited Lectures
- Hands on experience with the help of field experts
- Debates, Seminars, Group Discussions, Quiz, etc.
- Assignments, Case studies, Compilation of paper cuttings, Preparation of related videos, Class exhibitions



**Section –A**

**Answer any Five of the following**

**5X4=20M**

1. a) What is advertising? (CO1)  
Or  
b) . Market Analysis
2. a) DAGMAR approach (CO2)  
Or  
b) Significance of advertising
3. a) Types of advertising copy (CO3)  
Or  
b) What is creative thinking?
4. a) Media planning (CO4)  
Or  
b) Methods of copy testing
5. a) Advertising strategy (CO5)  
Or  
b) Give a brief note on challenges of media planning

**Section –B**

**Answer the following**

**5X10=50M**

9. a) Explain the significance of advertising. (CO1)  
Or  
b) “Advertising sells products” do you agree with this statement? Give reasons for your answer (CO1)
10. a) What are various types of advertising agencies? (CO2)  
Or  
b) Explain the role of advertising standards council of India (CO2)
11. a) How to decide testing of an advertising copy (CO3)  
Or  
b) What is an advertising copy? Describe its elements (CO3)
12. a) Define the term media planning. Explain the factors to be considered while selecting media vehicle (CO4)  
Or  
b) What do you mean by print media of advertising? (CO4)
13. a) Explain the following concepts (CO5)  
i) Target    ii) Frequency    iii) Timing  
Or  
b) Explain media choices and its influencing factors (CO5)

**SRI DURGA MALLESWARA SIDHARTHA MAHILA KALASALA, VIJAYAWADA- 10**

(An Autonomous college in the jurisdiction of Krishna University : Machilipatnam)

**SALES PROMOTION AND PRACTICE**

Semester:	V/VI	Credits :	4
Offered to	B.Com(General, Computers )	Course Code	22COMSET03
Course Type	Core (Theory)	Year of Introduction	2022-23
Year of Revision:		Percentage of Revision:	
Hours Taught	75 hrs. Per Semester		
Course Prerequisites (if any):			

CO1: Students are able to learn about sales promotion its nature and scope and different types of sales organizations (PO1) (PSO1)

CO2: students are exposed to new trends in sales promotion and preparation of product life cycle and get knowledge on theories of personal selling and surrogate selling. (PO5) (PSO1)

CO3: students acquire knowledge on various strategies and promotion campaign. (PO4) (PSO1)

CO4: students will have command on salesmanship and sales operations (PO2) (PSO1)

CO5: students are able to develop skills of sales force management and designing events for enhancing sales promotion . (PO4) (PSO1)

UNIT-I: Introduction to Sales Promotion: Nature and Scope of Sales Promotion- Influencing Factors - Sales Promotion and Control - Strengths and Limitations of Sales Promotion – Sales Organization - Setting-up of Sales Organization - Types of Sales Organization.

UNIT-II: Sales Promotion and Product Life Cycle: Types of Sales Promotion - Consumer Oriented - Trade Oriented - Sales Oriented - Various Aspects -Sales Promotion methods in different Product Life Cycle – Cross Promotion - Sales Executive Functions- Theories of Personal Selling - Surrogate Selling.

UNIT-III: Strategies and Promotion Campaign: Tools of Sales Promotion - Displays, Demonstration, Fashion Shows, Conventions - Conferences, Competitions –Steps in designing of Sales Promotion Campaign – Involvement of Salesmen and Dealers – Promotional Strategies - Ethical and Legal issues in Sales Promotion. Unit-IV: Salesmanship and Sales Operations: Types of Salesman - Prospecting - Pre-approach and Approach - Selling Sequence - Sales budget, Sales territories, Sales Quota's - Point of Sale – Sales Contests - Coupons and Discounts - Free Offers - Showrooms and Exhibitions - Sales Manager Qualities and functions.

Unit-V: Sales force Management and Designing: Recruitment and Selection - Training - Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel - Designing of Events for Enhancing Sales Promotion

Text Books:

Successful Sales Promotion – Pran Choudhury

Reference Books

Don.E. Schultz - Sales Promotion Essentials- Mc Graw hill India

S.H.H Kazmi & Satish K Batra, Advertising and Sales Promotion- Excel Books

Jeth Waney Jaishri& Jain Shruti - Advertising Management - Oxford university Press

Dr.ShailaBootwala Dr.M.D. Lawrence and Sanjay R.Mali -Advertising and Sales Promotion- NiraliPrakashan

Web resources:

<https://www.svtuition.org/2011/08/accounting-for-corporate-restructuring.html>

<https://www.moxienp.com/submitted-pitches/ad72a4b0-f08b-4863-8d07-153083544f50>.

Suggested Co-Curricular Activities

- Assignments, Class seminars, Case studies,
- Compilation of paper cuttings, Group discussions,
- Debates, Quiz, Class exhibitions,
- Preparation of related videos, Invited lectures etc.

**SALES PROMOTION AND PRACTICE**

**22COMSET03**

**Time: 3Hrs**

**Max Marls: 70**

**Section –A**

**Answer any Five of the following**

**5X4=20M**

1. a) What are the factors influencing sales promotion? (CO1)  
Or  
b) Nature of sales promotion
2. a) What is surrogate selling? (CO2)  
Or  
b) Explain cross promotion
3. a) What are the various tools of sales promotion? (CO3)  
Or  
b) Types of personal selling
4. a) What are coupons and discounts? (CO4)  
or  
b) Explain selling sequence. (CO4)
5. a) Write briefly about training induction. (CO5)  
Or  
b) Types of sales quotes

**Section –B**

**Answer the following**

**5X10=50M**

9. a).Discuss the strengths and limitations of sales promotion (CO1)  
Or  
b) Explain various types of sales organization (CO1)
10. a) Describe sales promotion methods in product life cycle (CO2)  
Or  
b) Explain the functions of sales executives (CO2)
11. a). Discuss the steps in designing sales promotion campaign (CO3)  
Or  
b) Explain various promotional strategies (CO3)
12. a) What are the functions and qualities of sales manager? (CO4)  
Or  
b) Discuss the various types of salesmen (CO4)
13. a) Explain the process of recruitment and selection of sales personnel (CO5)  
Or  
b) what are the different events for enhancing sales promotion? (CO5)

***DIGITAL MARKETING***

Semester:	VI	Credits :	4
Offered to	B.Com(General)	Course Code	22COMSET04
Course Type	Core (Theory)	Year of Introduction	2022-23
Year of Revision:		Percentage of Revision:	
Hours Taught	75 hrs. Per Semester		
Course Prerequisites (if any):			

*CO1: students are able to understand impact of micro and macro environmental factors on digital marketing. (PO1) (PSO1)*

*CO2: students are able design website planning and creation of website. (PO5) (PSO1)*

*CO3: student will have command on search engine optimization (PO5) (PSO1)*

*CO4: students will acquire knowledge on social media marketing, content creation, blogging and guest blogging (PO5) (PSO1)*

*CO5: students will get the capacity to create email marketing and mapping industry trends and eliminating spam messages.(PO5) (PSO1)*

### **Unit 1: Introduction**

Digital marketing: Meaning – importance – traditional online marketing vs digital marketing – online market place analysis Micro Environment – Online Macro Environment - trends in digital marketing – competitive analysis.

### **Unit – II: Web site planning and creation**

Web Site: meaning – objectives – components of website - website creation – incorporation of design and-adding content, installing and activating plugins.

### **Unit 3: Search Engine Optimization (SEO)**

SEO: Meaning – History and growth of SEO –Importance of Search Engine - On page Optimization – off page optimization – Role of Search Engine Operation- google Ad words – Search Engine Marketing: Campaign Creation – Ad Creation, Approval and Extensions.

### **Unit 4: Social Media Marketing:**

Meaning of social media and Social Media Marketing – social Management tools-strategy and planning – social media network – Social Networking – video creation and sharing – use of different social media platforms - Content creation - Blogging – Guest Blogging.

### **Unit 5: Email marketing:**

Meaning – Evolution of email – importance of email marketing – Development and Advancements in e mail marketing - email marketing platforms – creating and Tracking emailers–create forms – create opt-in lists – mapping industry trends and eliminating spam messages.

### **Text Books:**

New Rules of Marketing and PR byDavid Meerman Scott.Wiley, 2017

### **References**

1.Digital Marketing for Dummies by Ryan Deiss & Russ Henneberry, publisher John Wiley first edition 2020.

2. Youtility by JayBaer, Published by Gilda MediaLL C Portfolio 2013,

### **Suggested Co-Curricular Activities**

1. Seminars/Conference/ Workshops on significant and emerging areas in Digital Marketing
2. Real time work experience with Digital marketing service providers.
3. Arrange for Interaction with Area Specific Experts.

### **Web Links:**

<https://neilpatel.com/what-is-digital-marketing/>

**DIGITAL MARKETING**

**22COMSET04**

**Time: 3Hrs**

**Max Marls: 70**

**Section –A**

**Answer any Five of the following**

**5X4=20M**

- 1.a) What is Digital Marketing?  
Or  
b) Competitive analysis
- 2.a) Explain Website planning  
Or  
b) Objectives of website planning
3. a) Explain SEO content optimization  
Or  
b) Importance of Search Engine
4. a) Social Networking  
Or  
b) Guest Blogging
- 5) a. Evolution of Email  
or  
b. Explain creating and tracking emails.

**Section –B**

**Answer the following**

**5X10=50M**

9. a) Define marketing. Explain the differences between traditional marketing VS digital marketing  
Or  
b) Explain trends in digital marketing.
10. a) what are the components of website?  
Or  
b) Write about installing and activating plugin?
11. a) What is Website SEO? Explain importance and advantages of optimizing website.  
Or  
b) Explain the importance off – page SEO
12. a) what are the goals of social media marketing  
Or  
b) Explain various tools of social media marketing
13. a) Trends in development and advancements in email marketing Explain  
Or  
b) Write about mapping industry trends and eliminating spam messages?

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**SERVICE MARKETING**

<b>Semester:</b>	VI	<b>Credits :</b>	<b>4</b>
Offered to	<b>B.Com(General)</b>	<b>Course Code</b>	22COMSET05
Course Type	<b>Core (Theory)</b>	<b>Year of Introduction</b>	<b>2022-23</b>
<b>Year of Revision:</b>		<b>Percentage of Revision:</b>	
<b>Hours Taught</b>	75 hrs. Per Semester		
<b>Course Prerequisites (if any):</b>			

**CO1:** students are able to understand services marketing and its classification, need and importance. (PO1) (PSO1)

**CO2:** students will be able to understand consumer behavior in services marketing, conflict handling and customer responses in services. (PO2) (PSO1)

**CO3:** students will acquire knowledge on customer relationship marketing and services market segmentation strategies. (PO1) (PSO1)

**CO4:** students will get the capacity on customer defined service standards and theories of pattern demand (PO1) (PSO1)

**CO5:** students will have command on service development and quality improvement and service failures and recovery. (PO6) (PSO1)

**Unit 1: Introduction: Nature and Scope of services**

Introduction: Nature and Scope of services characteristics of services, classification of services – need for service marketing - reasons for the growth of services sector, Overview of marketing Different Service Sectors -Marketing of Banking Services -Marketing in Insurance Sector - Marketing of Education Services.

**Unit-2: Consumer Behavior in Services Marketing**

Customer Expectations on Services- Factors influencing customer expectation of services. - Service Costs experienced by Consumer, the Role of customer in Service Delivery, Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight

**Unit-3: Customer Relationship marketing and Services Market Segmentation.**

Customer Relationship marketing: Meaning -Importance of customer & customer's role in service delivery, Benefits of customer relationship, retention strategies. Services Market Segmentation: - Market segmentation -Basis & Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing.

**UNIT 4: Customer Defined Service Standards.**

Customer Defined Service Standards - Hard and Soft, Concept of Service Leadership and Service Vision - Meeting Customer Defined Service Standards -Service Flexibility Versus Standards - Strategies to Match Capacity and Demand - managing Demand and Supply of Service –applications of Waiting Line and Queuing Theories to Understand Pattern Demand.

**Unit 5: Service Development and Quality Improvement.**

Service Development – need, importance and Types of New Services - stages in development of new services, service Quality Dimensions - Service Quality Measurement and Service Mapping, Improving Service Quality and Service Delivery, Service Failure and Recovery.

**Text Books:**

1) Dr. K. Karunakaran, Service Marketing (Text and Cases in Indian Context), Himalaya Publications.

**References**

1. John E.G. Bateson, K.Douglas Hoffman: Services Marketing, Cengage Learning, 4e, 2015 publication
2. Vinnie Jauhari, Kirti Dutta: Services Marketing: Operations and Management, Oxford University Press, 2014.
3. Valarie A. Zeithaml and Mary Jo-Bitner: Services Marketing – Integrating Customer Focus Across The Firm, Tata McGraw Hill Publishing Company Ltd., 6e, 2013.
4. Nimit Chowdhary, Monika Chowdhary, Textbook of Marketing Of Services: The Indian Experience, Macmillan, 2013.
5. K. Rama Mohana Rao, Services Marketing, Pearson, 2e, 2011.

**Weblinks:**

**Suggested Co-Curricular Activities**

1. Seminars/Conference/ Workshops on emerging trends in service marketing
2. Real time work experience with service marketing providers
3. Arrange for Interaction with Area Specific Experts.

*Service Marketing*

**22COMSET05**

**Time: 3Hrs**

**Max Marls: 70**

**Section –A**

**Answer any Five of the following**

**5X4=20M**

1. a) Scope of Services (CO1)  
or  
b) Discuss the growth of services sector in India (CO1)
2. a) Briefly explain customer expectations on services (CO2)  
or  
b) Concept of customer delight (CO2)
3. a) Why customer relationship is important? (CO3)  
Or  
b) Importance of customer and customer role in services
4. a) Service flexibility Vs. Standards (CO4)  
Or  
b) Leadership and service vision
5. a) Need for service Development (CO5)  
or  
b) Reasons for services failure (CO5)

**Section –B**

**Answer the following**

**5X10=50M**

9. a) Define Services Marketing. Explain the classification of services. (CO1)  
Or  
b) What is services marketing? Discuss different service sectors. (CO1)
10. a) what are the factors that influence customer expectation of services? (CO2)  
Or  
b) What is role played by the customer in services delivery? (CO2)
11. a). Define the concept of market segmentation. Discuss need and basis for segmentation services. (CO3)  
Or  
b) What are the segmentation strategies in services marketing? (CO3)
12. a) Define the concept of services standards and service flexibility. Differentiate service flexibility and service standards. (CO4)  
Or  
b) Explain the Queuing theories to understand pattern demand. (CO4)
13. a) Built the stages to develop a new services (CO5)  
Or  
b) Discuss the service quality dimensions (CO5)

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**GENERAL INSURANCE PROCEDURE AND PRACTICE**

<b>Semester:</b>	V/VI	<b>Credits :</b>	<b>4</b>
Offered to	<b>B.Com (B&amp;I)</b>	<b>Course Code</b>	22COMSET06
Course Type	<b>Core (Theory)</b>	<b>Year of Introduction</b>	<b>2022-23</b>
<b>Hours Taught</b>	75 hrs. Per Semester		

CO1: students are able to understand the Features of General Insurance and Insurance Companies in India (PO1) (PSO1)

CO2: Students will acquire knowledge on motor insurance, Motor Vehicle act 1988 and Compensation structure formula basis (PO1) (PSO1)

CO3: Students are able to get knowledge on fire and marine insurance and payment of claims (PO3) (PSO3)

CO4: Students will acquire General Insurance Agency skills and administrative skills (PO5) (PSO4)

CO5: Students will apply skill for settlement of claims under various circumstances (PO1) (PSO1)

**Unit-I: Introduction**

General Insurance Corporation Act - General Insurance Companies in India - Areas of General Insurance- Regulatory Framework of Insurance- IRDA - Objectives -Powers and Functions - Role of IRDA- Insurance Advisory Committee.

**Unit-II: Motor Insurance**

Motor Vehicles Act 1988 - Requirements for compulsory third party insurance – Policy Documentation & Premium- Certificate of insurance – Liability without fault – Compensation on structure formula basis - Hit and Run Accidents.

**Unit-III: Fire & Marine Insurance**

Kinds of policies – Policy conditions –Documentation- Calculation of premium- Calculation of Loss- Payment of claims.

**Unit-IV: Agriculture Insurance**

Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance Vs Agricultural relief - Considerations in Crop insurance - Live Stock Insurance.

**Unit-V: Health & Medical Insurance**

Types of Policies-Calculation of Premium- Riders-Comprehensive Plans-Payment of Claim

**Text Books:**

1. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.

**References:**

1. M.N.Mishra, Modern Concepts of Insurance, S.Chand& Co.
2. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.
3. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
4. G. R. Desai, Life Insurance in India, MacMillan India.

**Co-Curricular Activities**

1. Assignments including technical assignments like Working with General Insurancecompanies for observation of policies and claims under certain policies.
2. Seminars, Conferences, discussions by inviting concerned institutions
3. Field Visit
4. Invited lectures and presentations on related topics



**GENERAL INSURANCE PROCEDURE AND PRACTICE**

**22COMSET06**

**Time: 3Hrs**

**Max Marls: 70**

**Section –A**

**Answer any Five of the following**

**5X4=20M**

1.a) Areas of General Insurance

Or

b) Powers of IRDA

2.a) Certificate of Insurance

Or

b) Hit and Run accidents

3.a) Kinds of Policies

Or

b) Payment of claims

4.a) Live stock insurance

Or

b) Agriculture Insurance

5.a) . Medical Insurance

Or

b) payment of claims

**Section –B**

**Answer the following**

**5X10=50M**

9. a) Explain IRDA. What are the functions of IRDA

Or

b) Explain the Regulatory frame work of Insurance.

10. a) Explain the motor vehicles act 1988

Or

b) What are the requirements for compulsory third party insurance?

11. a). How to calculate premium and loss?

Or

b) What are the policy conditions?

12. a) What are the problems of crop insurance

Or

b) Distinguish between crop insurance Vs Agricultural Relief

13. a) What are the comprehensive plans under Health & Medical Insurance?

Or

b) Explain the concept of Riders.

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**STOCK MARKET OPERATIONS**

<b>Semester:</b>	<b>V/VI</b>	<b>Credits :</b>	<b>4</b>
<b>Offered to</b>	<b>B. Com(B&amp;I)</b>	<b>Course Code</b>	<b>22COMSET07</b>
<b>Course Type</b>	<b>Major Core (Theory)</b>	<b>Year of Introduction</b>	<b>2023-24</b>
<b>Hours Taught</b>	<b>75 hrs. Per Semester</b>		

**Course Objectives:**

This course aim at giving a comprehensive understanding on the stock market operations in terms of its structure, trading, settlement procedures, processes and related components and the regulations, emerging challenges in the Indian Stock market.

**UNIT - I Markets** – Introduction- Types of Markets; Primary Market: Meaning, Functions, Intermediaries - Role of Primary Market –New Issues Market –IPO’s –Recent trends in Primary Market – Secondary Market: Functions, Various Stock Exchanges in India (BSE, NSE) and–Secondary Market Intermediaries, Listing conditions.

**Unit -II Regulatory framework**– Securities and Exchange Board of India SEBI– Powers – Functions – Over The Counter Exchange of India (OTCE), Functions and Mechanism

**UNIT - III Stock Exchanges BSE, NSE & MCX** –Different Trading Systems – DEMAT- Different types of Settlements –De-mat Settlement –Physical settlement - Pay-in and Pay-out –Bad Delivery –Short delivery – Auction –Market types, Order types and Books.

**UNIT – IV Stock Market Indices:** Meaning, Purpose, and Construction in developing Index – Methods– Stock Market Indices in India – Scrip selection criteria for BSE Sensex and NSE S&P CNX Nifty. Overview: Derivatives, Commodity and Currency market.

**UNIT – V Financial Intermediaries Depositories, Buy Back of Shares, Forward Contract and Future Contract, Differences, Participants in future contracts, clearing mechanism.**

**Hands on Activities:**

1. Detailed Group/Individual presentations on current year IPOs.
2. Demonstration of Stock Trading (Simulation).
3. Practical sessions on stock market operations.

**Suggested Readings:**

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
2. Prasanna Chandra, Investment Analysis and Portfolio management, Tata McGraw Hill, 3rd Edn., 2008.
3. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
4. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers.

**Time: 3Hrs**

**Max Marls: 75**

**Section - A**

**Answer any Five of the following**

**5 X 4= 20M**

- 1.a) Write about the features of the Primary market  
OR
- b) Explain the Terms a) IPO and b) FPO
  
2. a) Write about OTCEI.  
Or
- b) What are the objectives of SEBI
  
- 3a) What is De-Materialization?  
Or
- b) Market types
  
- 4.a) Write about SENSEX in detail  
Or
- b) Commodity and currency market
  
- 5.a) Write a short on NSDL.  
Or
- b) Briefly explain the concept of Buy Back of Shares.

**Section - B**

**Answer any Five of the following**

**5 X 10 = 50M**

- 6) **A.** Define New Issues Market. Explain the functions of the New Issues Market in detail. **(CO1, L1)**  
(or)  
**B.** Explain various methods of floating New Issues Market. **(CO1, L2)**
- 7) **A.** Explain the powers and functions of SEBI. **(CO2, L1)**  
(or)  
**B.** Write about the organization and objectives of SEBI. **(CO2, L1)**
- 8) **A.** Define Order. Explain various types of orders in Stock Markets. **(CO3, L2)**  
(or)  
**B.** Define Stock Exchange. Explain the functions of the Stock Exchange. **(CO3, L2)**
- 9) **A.** Explain various Indian Stock Market Indices in detail. **(CO4, L1)**  
(or)  
**B.** Explain the calculation methodology and computation of NIFTY index value. **(CO4, L3)**
- 10) **A.** Distinguish between Forward contracts and Future contracts. **(CO5, L1)**  
(or)  
**B.** Write about the financial intermediaries in stock markets. **(CO5, L1)**

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**Central Banking**

<b>Semester:</b>	V/VI	<b>Credits :</b>	<b>4</b>
Offered to	<b>B. Com(B&amp;I)</b>	<b>Course Code</b>	22COMSET08
Course Type	<b>Major Core (Theory)</b>	<b>Year of Introduction</b>	<b>2023-24</b>
<b>Hours Taught</b>	75 hrs. Per Semester		

**Objective:**

- The main aim of this course is to provide knowledge on central banking
- To provide knowledge on functions of central bank
- To acquaint the students with the monetary and credit policies, supervision and regulation of central banks

**Course Outcomes:**

CO1: students acquire knowledge on functions of central bank

CO2: Student will get knowledge on constitution and governance of central bank

CO3: To understand monetary and credit policies

CO4: To familiarise students on inflation and price control by RBI

CO5: To Understand supervision and regulations of central bank

**Unit –I Introduction**

**10 Hours**

Evolution and functions of central bank – Development of Central bank in developed and developing countries – Trends in Central bank functions

**Unit –II Central Banking in India**

**15 Hours**

Reserve Bank of India – Constitution and Governance – Recent developments – RBI Act – Interface between RBI and Banks

**Unit –III Monetary and Credit Policies**

**20Hours**

Monetary policy statements of RBI – CRR – SLR – Repo Rates – Reverse Repo Rates – Currency in circulation – Credit Control measures

**Unit –IV Inflation and Price control by RBI**

**15Hours**

Intervention Mechanisms – Exchange rate stability – Rupee Value – Controlling measures

**Unit –V Supervision and Regulation**

**15Hours**

Supervision of banks – Basle norms – Prudential norms – Effect of liberalization – Globalisation – checking of money laundering and frauds.

**Suggested Readings:**

- Rita swami, Indian Banking system, Interational publishing house
- S.V.Joshi C.P Rorigues and Azhar khan Indian Banking System
- Annual reports of RBI

**Suggested Co-Curricular Activities:**

- Seminars.
- Quiz
- Group discussions
- Power Point Presentations on derivatives

**Time: 3Hrs**

**Max Marls: 70**

**Section –A**

**Answer any Five of the following**

**5X4=20M**

1.a) Explain the meaning of Central Banking.

Or

b) Trends in central Banking

2.a) Recent development of RBI Act.

Or

b) Currency chest

3.a) Reverse Repo Rate.

Or

b) Statutory Liquidity Ratio.

4.a) Meaning of Money Supply.

Or

b) Exchange Rate

5.a) Explain the Globalization.

or

b) Anti-Money Laundering.

**Section –B**

**Answer the following**

**5X10=50M**

9. a) Write about the functions of Central Banking?

Or

b) Write about Credit Control methods followed by Central Bank?

10. a) What is the role of RBI in Indian Economy?

Or

b) Explain the Importance of Constitution and Governance of RBI.

11. a). Define Credit Control? State the need and objectives of Credit Control.

Or

b) Write about Monetary Policy Statements of RBI.

12. a) Define 'Inflation' and what are the Causes for Inflation?

Or

b) Explain the Money Controlling measures adopted by RBI.

13. a) Write about the effect of Liberalization and Globalization on Indian Banking Sector.

Or

b) What is Money laundering? Explain the various steps in Money Laundering.

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**Retail Banking**

<b>Semester:</b>	V/VI	<b>Credits :</b>	<b>4</b>
Offered to	<b>B. Com(B&amp;I)</b>	<b>Course Code</b>	22COMSET09
Course Type	<b>Major Core (Theory)</b>	<b>Year of Introduction</b>	<b>2023-24</b>
<b>Hours Taught</b>	75 hrs. Per Semester		

- The main aim of this course is to provide basic knowledge on the role of retail banks
- To gain knowledge on the functions roles and responsibilities of retail banks
- To acquaint the students with the knowledge on retail banking and its products

**Course outcomes**

CO1: Students acquire basic knowledge on retail banking and its evolution

CO2: To provide knowledge on retail banking operations and services

CO3: Students will be able to get knowledge on retail banking analytics

CO4: student will understand the credit risk management of central banks

CO5: Student will understand regulatory environment of central banks

**Unit – I Introduction**

**15P**

Definition – Scope – Role of Retail banking – Evolution of Retail Banking – Significance – Retail banking products and services – Savings Account – Checking Accounts – Personal Loans – Mortgages – Credit Cards

**Unit – II Retail Banking Operations and Services**

**15P**

Branch operations – Online Banking – Mobile Banking – ATM's -Payment Systems – Transaction processing – Retail Banking Technology and Infrastructure

**Unit – III Retail Banking Analytics**

**15P**

Data Analytics – Customer insights – Market Research – Competitive Analysis – Product Development and innovations – Social media in retail banking

**Unit – IV Credit Risk Management**

**15P**

Credit Scoring – Credit Evaluation for retail customers – Loan origination – Under Writing Processes – Non Performing loans and collections

**Unit – V Regulatory Environment**

**15P**

Retail Banking Regulations – KYC - Consumer protection regulations – Privacy and data protection regulations – Compliance and internal control

**Suggested Readings:**

1. Retail Banking: Principles and Practice" by Dr. P. K. Gupta
2. "Retail Banking: Theoretical and Practical Perspectives" by Dr. R.K.Uppal
3. Retail Banking: Concepts, Strategies, and Challenges" by H.P. Gupta

**Suggested Co-Curricular Activities:**

- ✓ Seminars
- ✓ Quiz
- ✓ Group discussions

**Section –A**

**Answer any Five of the following**

**5X4=20M**

1.a) Evolution of Retail Banking

Or

b) Powers of IRDA

2.a) Types of Credit Cards

Or

b) Types of ATM's

3.a) What is the role of social media in Retail banking?

Or

b) How to make competitive analysis in Retail banking?

4.a) Explain about underwriting processes?

Or

b) Credit evaluation for retail customers

5.a) What are the KYC norms?

Or

b) Retail banking regulation

**Section –B**

**Answer the following**

**5X10=50M**

9. a) What is meant by Retail Banking? What is the significance and limitations of Retail Banking?

Or

b) Explain about the various products offered under Retail Banking?

10. a) Explain how branch operations are carried under Retail banking?

Or

b) What is meant by Retail banking Technology. Briefly explain about its technology and infrastructure.

11. a) What is meant by product development and explain the product development process under retail banking?

Or

b) What is meant by customer insights in retail banking?

12. a) What is meant by Loan origination and explain its process.

Or

b) What is credit scoring? Explain credit scoring takes place?

13. a) What are Retail banking regulations? Explain about KYC norms taking any bank as an example.

Or

b) Explain about privacy and data protection regulations in retail banking?

**Bachelor of Business Administration**  
**STORES MANAGEMENT**  
**BBA& BPM**

**Semester – V**

**No. of Hours per week: 5**

**No. of Credits: 4**

**Max. Marks: 100**

**External: 70M**

**Internal: 30M**

**Course Objective:** The main objective of this course is to provide the student a basic overview how the stores are professionally managed.

**Course Outcomes:** At the end of this course, the student will be able to –

**CO1** Understand the concept of stores, its responsibilities, relationships with other departments

**CO2** Identify various methods of material receipts and Maintenance of various records.

**CO3** Interpret the stock controlling techniques, safety of stock and prevention of deterioration.

**CO4** Gain knowledge about stores operations, health and safety directives on store operations and control mechanisms

**CO5** Understand the procedure manual contents, preparation of manuals, their distribution and implementations

<b>CO-PO MATRIX</b>								
	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>22MGTSET01</b>	CO1					H	H	H
	CO2					H	H	H
	CO3					H	H	H
	CO4					H	H	H
	CO5					H	H	H

**UNIT I Stores Function**

**14 Hours**

- 1.1 Types of stores
- 1.2 Stores Responsibilities
- 1.3 Relationships with Other Departments
- 1.4 Logistics - Supply Chain
- 1.5 Coding of materials
- 1.6 Methods of Coding

**UNIT II Material Receipt and Issue**

**14 Hours**

- 2.1 Receipts from Suppliers
- 2.2 Inspection
- 2.3 Authorization of issues
- 2.4 Methods of issue
- 2.5 Records and Systems
- 2.6 Manual Systems
- 2.7 Computerized Systems
- 2.8 Recent Developments

**UNIT III Stock Control Techniques**

**14 Hours**

- 3.1 Approaches to Control
- 3.2 ABC Analysis



- 3.3 Provision of Safety Stock
- 3.4 Stocktaking Procedure
- 3.5 Obsolescence and Redundancy
- 3.6 Prevention of Deterioration
- 3.7 Stock Checking.

**UNIT IV Stores Operations**

**14 Hours**

- 4.1 Storehouse Location
- 4.2 Centralization of Storage
- 4.3 Measurement of Stores efficiency
- 4.4 Health and Safety directives on stores operations
- 4.5 Manual and Mechanical lifting
- 4.6 Control of Substances Hazardous to Health Regulations
- 4.7 Storage Equipment.

**UNIT V Procedure Manuals**

**12 Hours**

- 5.1 Need for Manuals
- 5.2 Preparation of the Manual
- 5.3 Contents of the Manual
- 5.4 Publication and Distribution
- 5.5 Implementation of the Manuals

**References:**

1. Jessop David & Morrison Alex, Storage and Supply of Materials, Pearson Education Ltd. England.
2. Saleemi N.A., Store keeping and Stock Control Simplified, Saleemi Publications Ltd., Nairobi.
3. Gopalakrishnan P. & Sundaresan. M., Materials Management-An Integrated Approach, PHI.
4. Gopala Krishan, Purchasing and Materials Management, Tata McGraw-Hill Education.

**STORES MANAGEMENT (22MGTSET01)**

**Model Question Paper - BBA& BPM**

**Max. Marks: 70**  
**Time: 3 Hrs.**

**Semester – V**

**Section A**

**Answer the following:**

**5 x 4 = 20M**

**Unit I**

1. a) Explain logistics supply chain management. (L2)  
(OR)  
b) Explain stores department relationships with other departments. (L2)

**Unit II**

2. a) Describe various methods of issue (L2)  
(OR)  
b) Explain the procedure involved in authorization of issues (L2)

**Unit III**

3. a) Explain ABC analysis with an example. (L2)  
(OR)  
b) Explain the concept of stock checking. (L2)

**Unit IV**

4. a) Describe various equipment used in Stores Management (L2)  
(OR)  
b) How do you measure the efficiency of a Store? (L2)

**Unit V**

5. a) Contents of the Manual (L3)  
(OR)  
b) Explain the need for Manuals (L3)

**Section B**

**Answer the following:**

**5 x 10 = 50M**

**Unit I**

6. a) Explain the responsibilities of a Stores Manager (L2)  
(OR)  
b) Explain coding of materials. What are the methods of coding? (L2)

**Unit II**

7. a) Explain computerized system of Stores records and receipts with examples. (L2)  
(OR)  
b) What is inspection? Explain various Methods of Inspection with suitable examples (L2)

**Unit III**

8. a) Explain different approaches to stock control. (L2)  
(OR)  
b) Explain factors responsible for damage to materials in store. How to minimize it? (L2)

**Unit IV**

9. a) Explain different types of store houses in detail. (L2)  
(OR)  
b) Explain health and safety measures to stores operation with suitable examples. (L2)

**Unit V**

10. a) Explain the procedure involved in preparation of a manual. (L3)  
(OR)  
b) Explain publication and distribution. How to implement a manual? (L3)

**Bachelor of Business Administration**

**WAREHOUSE MANAGEMENT - BBA& BPM**

**Semester – V**

**COURSE CODE: 22MGTSSET02**

**No. of Hours per week: 5**

**No. of Credits: 4**

**Course Objective:** The main objective of the course is to impart conceptual understanding on warehousing operations and their significance in retailing business.

**Course Outcomes:** At the end of the course, the student will be able to -

**CO1** Understand the functioning of Warehouse in general and also the role of WMS.

**CO2** Interpret the role of Warehousing in supply chain and the role of Government.

**CO3** Gain knowledge about essential Warehouse operations

**CO4** Appreciate the health and safety perspectives of Warehouse.

**CO5** Understand various warehouse practices followed in World - class warehousing.

<b>CO-PO MATRIX</b>								
	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>22MGTSSET02</b>	CO1					H	H	H
	CO2					H	H	H
	CO3					H	H	H
	CO4					H	H	H
	CO5				M	H	H	H

**UNIT I Concept of Warehouse**

**15 Hours**

- 1.1 Functions of Warehouses
- 1.2 Warehousing Cost
- 1.3 Warehousing Management Systems (WMS)
- 1.4 Strategic planning for Warehousing
- 1.5 Supply Chain and Warehousing

**UNIT II Role of Warehousing in Retail**

**15 Hours**

- 2.1 Challenges in retail warehousing
- 2.2 Warehousing in fashion retail
- 2.3 Retail product tracking in warehouse using RFID
- 2.4 Role of government in warehousing
- 2.5 Warehousing and Supply Chain in Retailing

**UNIT III Warehouse Operations**

**14 Hours**

- 3.1 Structure
- 3.2 Inventory Receiving
- 3.3 Picking, Locating and Dispatching
- 3.4 Maintenance, Security and Safety
- 3.5 Records Maintenance

**UNIT IV Health and Safety Perspective**

**12 Hours**

- 4.1 Health and Safety Risks at Warehouse
- 4.2 Assessment of Risks
- 4.3 Management of Health and Safety risks
- 4.4 Bar Code Scanners, Wireless LAN, Mobile Computers and Radio Frequency Identification (RFID)

**UNIT V Warehousing Practices**

**12 Hours**

- 5.1 FCI, CWC and Reliance
- 5.2 Wal-Mart and KFC
- 5.3 ICT Applications in Warehouse
- 5.4 World-class Warehousing

**References:**

1. Edward H. Frazelle, World Class Warehousing and Material Handling.
2. Gwynne Richards, Warehouse Management: A Complete guide, Kogan Page, London.
3. Stuart Emmett, Excellence in Warehouse Management, John Wiley & Sons, Ltd., London.
4. James A. Tompkins & Jerry D. Smith, The Warehouse Management Handbook, Tompkins Press, North Carolina.
5. David E. Mulcahy & Joachim Sydow, Supply Chain Logistics Program for Warehouse Management, CRC Press, New York.

**MODEL QUESTION PAPER**  
**WAREHOUSE MANAGEMENT**  
**BBA & BPM**

**Semester: V**  
**Course Code: 22MGTSSET02**

**Time: 3 Hrs.**  
**Max. Marks: 70**

**SECTION – A**

**Answer the following:**

**5 x 4 = 20M**

Unit – I

1. a) Warehousing Cost (L2)  
(OR)  
b) Types of Warehousing (L2)

Unit – II

2. a) Warehousing in fashion retail (L2)  
(OR)  
b) Challenges in Warehousing function (L2)

Unit – III

3. a) Describe the factors affecting the location of a Warehouse (L2)  
(OR)  
b) Explain records maintenance at a Warehouse (L2)

Unit – IV

4. a) Wireless LAN and Mobile Computer (L2)  
(OR)  
b) Health and Safety risks at Warehouse (L2)

Unit – V

5. a) Role of Central Warehousing Corporation(L3)  
(OR)  
b) Characteristics of World class warehousing (L3)

**SECTION – B**

**Answer the following questions:**

**5x10=50M**

Unit – I

6. (a) Define Warehousing. Explain the functions of Warehousing (L2)  
(OR)  
(b) Describe the Strategic planning for warehousing. (L2)

Unit – II

7. (a) Explain the role of Government in Warehousing. (L2)  
(OR)  
(b) What is RFID? Describe the benefits of RFID. (L2)

Unit – III

8. (a) Write about safety and security measures for warehouse operations. (L3)  
(OR)  
(b) Explain various elements involved in designing the structure of a Warehouse. (L3)

Unit – IV

9. (a) How are the health and safety hazards managed at warehouses? Explain. (L2)  
(OR)  
(b) What is a Bar Code Scanner? Elucidate its advantages and disadvantages. (L2)

Unit – V

10. (a) Explain the warehousing practices of FCI. (L2)  
(OR)  
(b) Discuss various ICT applications in Warehouse Management. (L2)

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**Bachelor of Business Administration**  
**INDUSTRIAL RELATIONS - BBA& BPM**

**Semester – V**

**No. of Hours per week: 5**

**No. of Credits: 4**

**Max. Marks: 100**

**External: 70M**

**Internal: 30M**

**Course Objective:** The main objective of the course is to impart the student a conceptual understanding on industrial relations scenario in India with a focus on the impact of industrial disputes, trade unions and collective bargaining on industrial relations.

**Course Outcomes:** At the end of this course, the student will be able to –

**CO1** Gain an overview of industrial relations, its contents, scope and programs.

**CO2** Understand various industrial disputes and procedures followed for their settlement.

**CO3** Appreciate the concept and functions of trade unions, and their role in business context.

**CO4** Gain knowledge about the levels and forms of Workers participation in management.

**CO5** Understand the collective bargaining, its importance and process of negotiations,

CO-PO MATRIX								
	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
22MGTSET09	CO1					H	H	H
	CO2					H	H	H
	CO3					H	H	H
	CO4					H	H	H
	CO5					H	H	H

**UNIT I An Overview on Industrial Relations**

**12 Hours**

1.1 Meaning, Importance and scope of Industrial Relations

1.2 Contents of Industrial Relations

1.3 Industrial Relations programs

1.4 Functional Requirements of successful Industrial Relations

**UNIT II Industrial Disputes**

**15 Hours**

2.1 Types of Disputes

2.2 Causes of industrial disputes

2.3 Procedure for the settlement of industrial disputes

2.4 Government and Industrial Relations

2.5 Organs of Industrial peace - Tripartite Machinery, code of discipline and voluntary arbitration

2.6 Grievance Redressal procedures

**UNIT III Trade Unions**

**12 Hours**

3.1 Meaning of Trade unions and their features

3.2 Objectives and functions of trade unions

3.3 Types of Trade Unions in India

3.4 Trade Union movement in changing business context

**UNIT IV Participative Management**

**14 Hours**

4.1 Forms of participation

4.2 Objectives of workers participations in management

4.3 Levels of participation

4.4 Forms of participation in India

4.5 Causes of failure of joint management council

**UNIT V Collective Bargaining**

**15 Hours**

5.1 Meaning and Features of collective bargaining

5.2 Necessity and importance of collective bargaining

5.3 Principles of Collective Bargaining

5.4 Process of negotiations

5.5 Contract administration

**References:**

1. P. Subba Rao, Industrial Relationship, Himalaya Publishers.
2. Labour and Industrial Laws – Central Law Publications, Allahabad.
3. Industrial Relations – Arun Monappa
4. Management of Industrial Relations – Pramod Verma

**MODEL QUESTION PAPER**

**Name of the Program: BBA & BPM**

**Course Name: INDUSTRIAL RELATIONS**

**Course Code: 22MGTSET09**

**Semester: V**

**Time: 3 Hrs.**

**Max. Marks: 70**

**SECTION – A**

**Answer the following questions:**

**5x4=20M**

**UNIT-I**

1. (a). Explain about stakeholders of industrial relations?

**OR**

(b). Give a brief note on Industrial Disputes Act?

**UNIT-II**

2. (a). Briefly elaborate about types of disputes?

**OR**

(b). Explain about Organs of Industrial peace?

**UNIT-III**

3. (a). Define trade union, write about its features?

**OR**

(b). Explain about characteristics of trade union?

**UNIT-IV**

4. (a). Give a short note on levels of participation?

**OR**

(b). Write about Objectives of workers participation in management?

**UNIT-V**

5. (a). Write about features of Collective Bargaining?

**OR**

(b). Discuss about principles of Collective Bargaining?

**SECTION – B**

**Answer the following questions:**

**5x10=50M**

**UNIT-I**

6. (a). Define industrial relations? Explain about the scope of industrial relations?

**OR**

(b). Briefly discuss about contents of industrial relations?

**UNIT-II**

7. (a). Explain about procedure for the settlement of industrial disputes?

**OR**

(b). Explain various steps involved in grievances redressal procedure with suitable examples?

**UNIT-III**

8. (a). Briefly explain about trade union movement in IT Industry in India?

**OR**

(b). Describe the changes occurred in Trade Union movement in current business scenario?

**UNIT-IV**

9. (a). What are the causes for failure of joint management councils in India?

**OR**

(b). Why workers participation in management is a failure practice in India; give suitable examples?

**UNIT-V**

10. (a). Describe importance and process of Collective Bargaining?

**OR**

(b). Explain in detail about contract administration?

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**Course Objective:** The objective of the course is to impart the student a conceptual understanding on application of HRM policies and practices at a Global level and the related issues.

**Course Outcomes:** At the end of this course, the student will be able to –

**CO1:** Understand essential concepts pertaining to Global Human Resource Management

**CO2:** Identify various Recruitment and Selection methods employed in International context

**CO3:** Interpret the important elements of an International Performance Management System

**CO4:** Appreciate Training and Development methods employed in International context

**CO5:** Realize various issues relevant to International compensation **CO-PO MATR**

	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>22MGTSSET10</b>	CO1					H	H	H
	CO2					H	H	H
	CO3					H	H	H
	CO4					H	H	H
	CO5					H	H	H

**UNIT I Concepts of GHRM**

**12 Hours**

- 1.1 Reasons for emergence of GHRM
- 1.2 Difference between GHRM and Domestic HRM
- 1.3 Organizational dynamics and IHRM
- 1.4 Role of culture in GHRM
- 1.5 Challenges of Global Human Resource Management

**UNIT II Recruitment and Selection in International context**

**12 Hours**

- 2.1 International Managers- Parent country nationals, third country nationals and host country nationals
- 2.2 Recruitment methods using head-hunters
- 2.3 Cross-national advertising
- 2.4 E-recruitment - Selection criteria/techniques and Selection tests
- 2.5 Interviews for international selection

**UNIT III Performance Management**

**14 Hours**

- 3.1 A conceptual background on Performance management
- 3.2 Performance management cycle and models
- 3.3 Appraisal of expatriate, Third and host country employees
- 3.4 Issues and challenges in international performance management
- 3.5 Country specific performance management practices.

**UNIT IV Training and development in international context**

**15 Hours**

- 4.1 Training and development of international staff
- 4.2 Types of expatriate training
- 4.3 HCN training, Career Development and repatriate training
- 4.4 Developing international staff and multinational teams
- 4.5 Knowledge transfer in multinational companies

**UNIT V International Compensation**

**15 Hours**

- 5.1 Forms of compensation and factors that influence compensation policy
- 5.2 Key components of international compensation
- 5.3 Compensation practices across the countries
- 5.4 Social security systems across the countries
- 5.5 Global compensation and emerging issues

**References:**

- 1. Monir H. Tayeb, International Human Resource Management, Oxford University Press.
- 2. Peter J. Dowling, Denise E. Welch, International Human Resource Management, Cengage Learning.
- 3. Aswathappa K, Sadhna Das, International Human Resource Management, Mc Graw Hill.
- 4. Evans, Pucik, Brasseur, The Global Challenge: Framework for International Human Resource Management - Tata McGraw-Hill Irwin.
- 5. Tony Edwards, Chris Rees, International Human Resource Management, Person Education.

**Model Question Paper**

**GLOBAL HUMAN RESOURCE MANAGEMENT (22MGTSSET10)**

Max. Marks: 70 Semester – V Time: 3 Hrs.

**BBA & BPM**

**Section A**

**Answer the following: 5 X 4 = 20M**

Unit I

1. A) Differences in between GHRM and domestic HRM (L2)  
(OR)

B) Reasons for emergence of GHRM (L2)

Unit – II

2. A) Explain various interview techniques for international selection. (L2)  
(OR)

B) Cross national advertising. (L2)

Unit – III

3. A) Describe the stages in Performance Management cycle. (L2)  
(OR)

B) Explain the concept of Performance Management. (L2)

Unit – IV

4. A) What are the key aspects of successful expatriate training? (L2)  
(OR)

B) Discuss briefly the Repatriate Training procedure. (L2)

Unit – V

5. A) What are the factors influencing compensation policy? (L3)  
(OR)

B) Describe various forms of international compensation. (L3)

**Section B**

**Answer the following:**

**5 X 10 = 50M**

Unit I

6. A) Discuss the Challenges of Global HRM. (L2)  
(OR)

B) Explain the role of organizational dynamics in Global HRM. (L2)

Unit II

7. A) Explain scope of Recruitment method using Head-Hunters in a Global company. (L2)  
(OR)

B) Discuss about the Parent Country, Third Country and Host Country Nationals. (L2)

Unit III

8. A) What are the issues and challenges in international performance management? (L2)  
(OR)

B) Define Performance Appraisal. Explain the methods of Performance Appraisal. (L2)

Unit IV

9. A) Discuss the knowledge transfer in Multi National Companies. (L3)  
(OR)

B) Discuss various methods of training and development of international staff. (L3)

Unit V

10. A) Explain the key components of international compensation. (L2)  
(OR)

B) Write a note on Social Security Systems across the countries. (L2)

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**Bachelor of Business Administration**  
**FINANCIAL MANAGEMENT**

**BBA**

**Semester – V**

**No. of Hours per week: 5**

**No. of Credits: 4**

**Max. Marks: 100**

**External: 70M**

**Internal: 30M**

**Course Objective:** The main objective of this course is to introduce the concepts of Finance, sources of finance, allocation and management of finance.

**Course Outcomes:**

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

- CO1** Understand the functional aspects of finance management along with the nature and scope of Finance.
- CO2** Interpret the concept of capital budgeting and its techniques theoretically and practically.
- CO3** Understand the concept of working capital, its sources, as well as the management of inventory, cash and receivables.
- CO4** Interpret the concept of capital structure and cost of capital theoretically and practically and also the measurement of leverages.
- CO5** Understand concept of dividend policy, its determinants and various Dividend theories both theoretically and practically.

<b>CO-PO MATRIX</b>								
	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>22MGTSET17</b>	CO1					H	H	H
	CO2					H	H	H
	CO3					H	H	H
	CO4					H	H	H
	CO5					H	H	H

**Unit I Introduction to Financial management**

**12 Hours**

- 1.1 Meaning of Finance
- 1.2 Nature and scope of finance
- 1.3 Financial goals: Profit maximization and wealth maximization
- 1.4 Finance functions
- 1.5 Investment, financing and dividend decisions

**Unit II Capital budgeting**

**14 Hours**

- 2.1 Nature of investment decisions
- 2.2 Capital Budgeting Techniques - net present value, internal rate of return, profitability Index, payback period and accounting rate of return
- 2.3 Capital rationing
- 2.4 Risk analysis in capital budgeting

**Unit III Working capital**

**18 Hours**

- 3.1 Meaning of Working capital
- 3.2 Significance of Working capital
- 3.3 Types of working capital
- 3.4 Working capital cycle

- 3.5 Financing of working capital
- 3.6 Sources of working capital
- 3.7 Management of inventory
- 3.8 Management of cash
- 3.9 Management of account receivables
- 3.10 Dimensions of Working capital management

**Unit IV Capital structure theories**

**14 Hours**

- 4.1 Traditional and MM hypotheses
- 4.2 Determining capital structure in practice
- 4.3 Meaning of Cost of capital
- 4.4 Significance of cost of capital
- 4.5 Calculation of cost of debt, preference capital, equity capital and retained earnings
- 4.6 Operating, financial and combined leverages
- 4.7 Measurement of leverages

**Unit V Dividend decisions**

**10 Hours**

- 5.1 Types of dividends
- 5.2 Dividend theories
- 5.3 Determinants of dividend policy

**References:**

1. Bhattacharya, Hrishikesh: Working Capital Management: Strategies & Techniques; PHC.
2. Chandra, Prasanna: Financial Management; Tata McGraw Hill, Delhi.
3. Pandey, I.M.: Financial Management, Prentice Hall of India, New Delhi.
4. Vanhorne, J.C.: Financial Management and Policy; Prentice Hall of India, New Delhi.

Model Question paper  
**FINANCIAL MANAGEMENT**

**BBA**

SEMESTER : V Max. Marks : 70M

TIME : 3 hours Pass. Min. : 28M

**SECTION – A**

**Answer any FIVE of the following: 5x4=20 Marks**

**UNIT – I**

1) a) Wealth maximization Vs Profit Maximisation (L2)

or

b) Explain the functions of financial Management (L2)

**UNIT - II**

2) a) Write about the Importance of capital budgeting (L1)

or

b) Explain the Profitability Index and Payback period methods (L1)

**UNIT - 3**

3) a) Explain the Working Capital Cycle approach (L2)

or

b) What are the sources of working capital?. (L2)

**UNIT - 4**

4) a) What are the determinants of capital structure?. (L1)

or

b) What do you mean by leverage? Explain operating and financial leverage. (L1)

**UNIT - 5**

5) a) What is dividend? Briefly explain the types of dividends. (L1)

or

b) Write about the determinants of dividend policy. (L2)

**SECTION – B**

**Answer the following:**

**5x10=50 Marks**

**UNIT – I**

9) a) Explain the nature and scope of financial management (L2)

OR

b) What is financial management? What are the functions of financial manager? Explain. (L2)

**UNIT – II**

10) a) What are the factors affecting the capital budgeting? (L3)

OR

b) A company is consulting an investment proposal to install a new machine. The project will cost Rs. 50,000. The tax rate is 50% and the company follows straight line method of depreciation, assuming the discount rate 10%. The net earnings before depreciation and tax (EBDT) are as follows:

Year 1 2 3 4 5 6

EBDT 10,000 11,000 14,000 15,000 25,000 -

Evaluate the project using

A) Payback period b) ARR c) NPV (L3)

**UNIT – III**

11) a) Explain the factors affecting working capital. (L2)

OR

b) Discuss the techniques of inventory management. (L2)

**UNIT- IV**

12) a) Discuss the net operating income approach and net income approach (L3)

OR

b) XYZ Company supplied the following information to you and requested to compute Weighted average cost of capital based on book value as well as

market values. (L3)

Sources of finance Book value Market value after tax cost

Rs. Rs. (%)

Equity capital 10, 00,000 15, 00,000 12

Long term debt 8, 00,000 7, 50,000 7

Short term debt 2, 00,000 2, 00,000 4

Total 20, 00,000 24, 50,000

**UNIT –V**

13) a) Explain the determinants of dividend policy (L3)

OR

b) The earnings per share of a company are Rs. 10 and the rate of capitalization applicable to the company is 12%. The company has before it an option of adopting a payment ratio of 25% (or) 50% (or) 75%. Using Walter's formula of dividend pay-out, compute the market value of the company's share if the productivity of retained earnings is (i) 12% (ii) 8% (iii) 5%. (L3)

**Bachelor of Business Administration**  
**FINANCIAL SERVICES**  
**BBA**

Course Code: 22MGTSET18

Max. Marks: 100

No. of Hours per week: 5

External: 70M

No. of Credits: 4

Internal: 30M

**Course Objective:** The main objective of the course is to impart conceptual understanding on the role of financial services and instruments provided to the society and alerting the uncertainties.

**Course Outcomes:**

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

CO1 Interpret the concepts of the Financial Markets and Financial services.

CO2 Appreciate the Factoring services, merchant banking and Venture capital finance.

CO3 Understand the concept of leasing, types of leases and hire purchase agreements.

CO4 Gain knowledge about Mutual funds and Insurance services.

CO5 Understand the Demat services and Credit rating services in India

CO-PO MATRIX								
	CO-PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>22MGTSET18</b>	CO1					H	H	H
	CO2					H	H	H
	CO3					H	H	H
	CO4					H	H	H
	CO5					H	H	H

**UNIT I INTRODUCTION TO FINANCIAL MARKETS AND FINANCIAL SERVICES**

1.1 Role & functions of Financial Markets **14 Hours**

1.2 Types of Financial Markets

1.3 Significance of Financial Services

1.4 Types/ categories of financial services

1.5 SEBI Guidelines on financial services

1.6 Emerging trends in Financial services

1.7 Prospects of Financial services in India

**UNIT II FACTORING AND MERCHANT BANKING **12 Hours****

1.1 Meaning of factoring services

1.2 Types of Factoring services in India

1.3 Features of Merchant banking

1.4 Functions of Merchant banking

1.5 Venture capital financing

**UNIT III LEASE FINANCING AND HIRE PURCHASING **15 Hours****

3.1 Characteristics of Lease Financing

3.2 Types of Lease

3.3 Advantages of Leasing process

3.4 Limitations of Leasing process

3.5 Features of Hire Purchasing

3.6 Procedure for Hire purchase Agreement

3.7 Differences between Lease Financing and Hire Purchasing

**UNIT IV MUTUAL FUNDS AND INSURANCE **15 Hours****

4.1 Meaning of Mutual Fund

4.2 Types of Mutual Funds

4.3 Functions of Mutual Funds

4.4 SEBI guidelines on Mutual Funds

4.5 Concept of Insurance

4.6 Classification of Insurance

4.7 Role and functions of IRDA

**UNIT V DEMAT SERVICES AND CREDIT RATING SERVICES **15 Hours****

5.1 Concept of Dematerialization of shares

- 5.2 Types of Demat Account
- 5.3 Steps involved in Dematerialization
- 5.4 Rematerialization of shares
- 5.5 Role & functions of NSDL and CDSL (An Overview)
- 5.6 Credit rating agencies in India (An Overview)
- 5.7 Process of Credit rating in India

**References:**

1. Khan M.Y., Financial Services, Tata McGraw Hill Education Private Limited, New Delhi.
2. Vasant Desai, Financial Markets and Financial Services, Himalaya Publishing, Mumbai.
3. Siddaiah, T., Financial Services, Pearson
4. TripatyNaliniPrava, Financial Services, Prentice Hall of India, New Delhi.
5. Guruswamy.S, Financial Services, Tata McGraw Hill Education Pvt. Ltd., New Delhi.
6. V. Avadhani, Financial Services in India, Himalaya Publishing House, Mumbai.
7. Rajesh Kothari, “Financial Services in India”, Sage Publications

**Web links:**

[www.managementhelp.org](http://www.managementhelp.org)

[www.slideshare.net](http://www.slideshare.net)

[www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)

**CURRICULAR ACTIVITIES**

1. Class-room activities:
  - Question-answer sessions at the end of each unit
  - Scheduled Quizzes at the end of each unit
  - Written assignments on assigned topics

2. Library activities:

Reading textbooks on an assigned topic and preparation of notes as per the syllabus

3. Smart Classroom Activity:

Setting up Google Classroom for effective delivery of subject inputs

**CO-CURRICULAR ACTIVITIES**

- Group discussion on Housing Finance
- Power point presentations on assigned topics

Model Question Paper

MGTSET18 – FINANCIAL SERVICES

Semester – V Max. Marks: 70

Time: 3 Hrs.

**Section - A**

**Answer the following**

**4 x 5 = 20M**

1. a) Define financial services and explain their significance.  
or
- b) What are the key functions of financial markets?
2. a) What are the different types of factoring services available in India? Discuss any two.  
or
- b) Explain any four features of Merchant banking in India.
3. a) Discuss the limitations of the Leasing process.  
or
- b) What are the main features of Hire purchasing?
4. a) Explain the types of a Mutual funds.  
or
- b) Outline the functions of the Insurance Regulatory and Development Authority of India (IRDAI).
5. a) Write a short note on Dematerialization.  
or
- b) Discuss the objectives of Central Depository Services Ltd.

**Section - B**

**Answer the Following:**

**5 x 10 = 50M**

6. a) Describe the various categories of financial services and explain how each category supports the financial system.  
or
  - b) Discuss the emerging trends in financial services and how they are reshaping the financial industry in India.
  7. a) Define Merchant banking. What are the important functions of merchant banking?  
or
  - b) Define Venture capital. Explain the characteristic of venture capital.
  8. a) Define Leasing. Briefly discuss the types of leasing.  
or
  - b) Define Hire purchase. Discuss the procedure for the hire purchase agreement.
  9. a) Define Mutual funds. Explain the functions of Mutual funds and how they benefit investors in managing risk and return.  
or
  - b) Explain the role and functions of the Insurance Regulatory and Development Authority of India (IRDAI) in the development and regulation of the insurance sector in India.
  10. a) Elaborate the role and function of NSDL & CDSL.  
or
  - b) Describe the process of credit rating in India. How do credit rating agencies evaluate the creditworthiness of companies, and what factors do they consider?
- .....

**Semester: V**

**Credits : 4**

**Offered to :BPM**

**COURSE OUTCOMES:**

After completion of the course the students will be able to

CO1: Illustrate the process solving steps by using 5 whys technique.

CO2: Compare and contrast the utility of each of the 7 Quality control tools with other

CO3: Justify the adoption of Six sigma project methodology as quality control

CO4: Evaluate the applicability and implication of Lean tools in pull and push system for process improvements

CO5: Devise a plan for risk management of Business process and Business continuity plan.

**Unit-I: Problem Solving Techniques**

**10 Hrs**

Process solving steps –Why analysis – Benefits – Significance -Steps to complete the 5 whys  
– Failure mode and effects analysis.

**Unit-II: Tools for Problem Solving**

**10 Hrs**

7QC Tools for simple problem solving – Histograms- Cause and Effect diagram -  
Check sheets - Pareto diagrams – Graphs- Control charts– Scatter diagram.

**Unit-III: Process Improvements – Six Sigma**

**15 Hrs**

Six sigma methodology overview – Six sigma organization - Six sigma project methodology.

**Unit-IV: Process Improvements – Lean**

**15 Hrs**

Introduction to lean – Lean evolution – Principles – 8 Types of waste (TIMWOODS)  
– Kaizen - Lean tools – Value stream mapping – Poke yoke – Difference between pull system and push system – 5S principles.

**Unit-V: Risk Management**

**10 Hrs**

Introduction to quality management – Risk factors – Information security awareness –  
Fraud management – Password and identity management – Business continuity plan.

**Text books**

- Business Process Management A Concise Study by KELKAR, S. A., PHI Learning
- Managing Business Process Flows, by Anupindi, published by Pearson education
- Hand book on Operations Management - Part II for Business Process Services

Books for Reference:

- ❖ Craig Gygi, Bruce Williams, “Six Sigma for Dummies”, John Wley and Sons, NewDelhi.
- ❖ Khanna R.B, “Production and Operation Management”, PHI Learning PvtLTd, NewDelhi.
- ❖ Mahadevan.B, “Operation Management Theory and Practice”, Pearson Education, NewDelhi.



❖ Mukherjee P.N and Kachwala T.T, “Operation Management and Production Techniques”, PHI Learning Pvt Ltd, New Delhi

❖ Business Process Management by Mathias Weske, published by Springer

❖ Business Process Management and Decision Support Systems by Quazi Khabeer

❖ Business Process Management: Practical Guidelines to Successful Implementations 4th Edition, by John Jeston, Amazon

❖ The Ultimate Guide to Business Process Management: Everything you need to know and how to apply it to your organization Paperback – by Theodore Panagacos

### **Curricular Activities**

- Paper presentation
- Latest processes in software and logistics and supply chain organizations
- Collect latest data from websites
- Discussions on latest trends in processing

### **Co-curricular Activities**

- Debate and discussion
- Essay writing competition
- Quiz
- Activity club
- Video presentation

### **Weblinks**

<https://www.process.st/wp-content/uploads/2017/03/The-Complete-Guide-to-Business-Process-Management.pdf>

<https://cwiki.apache.org/confluence/display/OFBIZ/Business+Process+Reference+Book>

<https://www.techtarget.com/searchcio/definition/business-process-management>

<https://www.routledge.com/Business-Process-Management/Kumar/p/book/9781138181854>

**BPM**  
**Model Question Paper**  
**Managing business process-II**

Semester – V Max. Marks: 70

Time: 3 Hrs.

**Section - A**

**Answer the following**

**4 x 5 = 20M**

1. a) State the steps to compute 5 whys.  
or  
b) Explain the significance of problem solving.
2. a) Write about pareto diagram.  
or  
b) what is a scalteen diagrams.
3. a) Explain Six Sigma.  
or  
b) Discuss the Six Sigma Methodology.
4. a) write the differences between pull system and push system.  
or  
b) Explain 5S principles.
5. a) What do you mean by information security awareness?  
or  
b) What is gravity management?

**Section - B**

**Answer the Following:**

**5 x 10 = 50M**

6. a) Discuss the steps involved in problem solving and explain its benefits.  
or  
b) Explain about failure mode and effects analysis.
7. a) Write in detail about the statistical control charts.  
or  
b) Define quality. Explain 7QC tools for problem solving.
8. a). What do mean by six sigma? Discuss the six-sigma project methodology in detail.  
or  
b) Explain the overview of six-sigma organization.
9. a) Explain in detail the Kaizen even-based lean manufacturing.  
or  
b) Explain the different types of waste. How do learn system help in eliminating the waste?
10. a) Write a short note on:
  - i) Fraud management
  - ii) Business continuity Planor  
b) Define quality management. Explain the benefits of quality management.

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