

B.Com (G) Honours IV Semester
Syllabus & Model Question papers

GOVT. COLLEGE FOR MEN (A), KADAPA
Programme: B.Com. General Honours (Major) w.e.f. AY 2024-25

SEMESTER-IV

COURSE :24COMG409: CORPORATE ACCOUNTING

Theory Credits: 4

4 hrs/week

Learning Objectives:

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

Learning Outcomes:

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

1. Understand the Accounting treatment of Share Capital and aware of process of book building, Demonstrate the procedure for issue of bonus shares and buyback of shares,
2. Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments,
3. Participate in the preparation of consolidated accounts for a corporate group Understand analysis of complex issues,
4. formulation of well-reasoned arguments and reaching better conclusions and
5. Communicate accounting policy choices with reference to relevant laws and accounting standards.

Syllabus:

Unit 1: Accounting for Share Capital:

Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

Unit 2: Issue and Redemption of Debentures and Issue of Bonus Shares:

Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - Issue of Bonus Shares - Buyback of Shares - (including problems).

Unit 3: Valuation of Goodwill:

Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (including problems).

Unit 4: Valuation Shares:

Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

Unit 5: Company Final Accounts:

Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

Activities:

- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus
- Students can gather the data relating to accounting set up of some local firms.
- Assignments including technical assignments like working with Audit Company for observation and submit to the teacher a Report.
- Individual project work on identified real time situations with respect to preparation of company final accounts
- On practical aspects dealt with by an Auditor.

Reference Books:

1. Corporate Accounting: T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting: Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting: RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting: P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers

GOVT. COLLEGE FOR MEN (A), KADAPA

Programme: B.Com. General Honours (Major) w.e.f. AY 2024-25

SEMESTER-IV

COURSE 24COMG410: COST AND MANAGEMENT ACCOUNTING

Theory Credits: 4

4 hrs/week

Learning Objectives:

The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

Learning Outcomes:

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

1. Understand various costing methods and management techniques,
2. Apply Cost and Management accounting methods for both manufacturing and service industry,
3. Prepare cost sheet, quotations, and tenders to organization for different works,
4. Analyze cost-volume-profit techniques to determine optimal managerial decisions,
5. Compare and contrast the financial statements of firms and interpret the results and Prepare analysis of various special decisions, using relevant management techniques.

Syllabus:

Unit 1: Introduction:

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

Unit 2: Material and Labour Cost:

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)

Unit 3: Job Costing and Batch Costing:

Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems)

Unit 4: Financial Statement Analysis and Interpretation:

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

Unit 5: Marginal Costing:

Meaning and Features of Marginal Costing – Contribution – Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)

Activities:

- Debate on methods of payments of wages
- Seminars
- Problem Solving Exercises
- Seminar on need and importance of financial statement analysis
- Graphs showing the breakeven point analysis
- Identification of elements of cost in services sector by Visiting any service firm
- Cost estimation for the making of a proposed product
- Listing of industries located in your area and methods of costing adopted by them
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collection of cost sheet and pro-forma of quotation
- Invited Lectures and presentations on related topics.
- Examinations (Scheduled and surprise tests)

Reference Books:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

GOVT. COLLEGE FOR MEN (A), KADAPA

Programme: B.Com. General Honours (Major) w.e.f. AY 2024-25

SEMESTER-IV

COURSE :24COMG411: AUDITING

Theory Credits: 4

4 hrs/week

Learning Objectives:

This course aims at imparting knowledge about the principles and methods of auditing and their application

Learning Outcomes:

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

1. Understanding the meaning and necessity of audit in modern era,
2. Comprehend the role of auditor in avoiding the corporate frauds,
3. Identify the steps involved in performing audit process,
4. Determine the appropriate audit report for a given audit situation,
5. Apply auditing practices to different types of business entities and Plan an audit by considering concepts of evidence, risk and materiality

Syllabus:

Unit 1: Introduction:

Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

Unit 2: Types of Audit:

Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

Unit 3: Planning of Audit:

Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control.

Unit 4: Vouching and Investigation:

Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

Unit 5: Company Audit and Auditors Report:

Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

Activities:

- Seminars
- Visit the audit firms
- Visit an audit firm; write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor
- Collect the information about types of audit conducted in any one Organization
- Collection of audit reports
- Group Discussions
- Draft an audit program.
- Quiz programs on some topics
- Assignments including technical assignments like working with audit companies for observation
- Internship with an audit firm.
- Invited Lectures and presentations on related topics with qualified auditors

Reference Books:


1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, BaldevSachdeva&Jagwant Singh, "Auditing Theory and Practice, Kalyani Publications
4. N.D. Kapoor, "Auditing", S Chand, New Delhi.
5. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House New Delhi
6. JagadeshPrakesh, "Principles and Practices of Auditing", Kalyani Publications
7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
8. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.
9. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers.

B.Com (CA) Honours IV Semester
Syllabus & Model Question papers (w.e.f.2024-25)

GOVT. COLLEGE FOR MEN (A), KADAPA
Programme: B.Com. Computer Applications (Major) w.e.f. AY 2024-25

SEMESTER-IV

COURSE: 24COMCA409: CORPORATE ACCOUNTING

 hrs/week

Theory Credits: 3

Learning Objectives:

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

Learning Outcomes:

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

1. Understand the Accounting treatment of Share Capital and aware of process of book building,
2. Demonstrate the procedure for issue of bonus shares and buyback of shares,
3. Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments,
4. Participate in the preparation of consolidated accounts for a corporate group Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions and
5. Communicate accounting policy choices with reference to relevant laws and accounting standards.

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Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

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Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - Issue of Bonus Shares - Buyback of Shares - (including problems).

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Activities:

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- Collect and fill the share application form of a limited Company
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10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr Chanda Srinivas, Seven Hills International Publishers,

GOVT. COLLEGE FOR MEN (A), KADAPA

Programme: B.Com. Computer Applications (Major) w.e.f. AY 2023-24

SEMESTER-IV

COURSE: 24COMCA409: CORPORATE ACCOUNTING

Practical Credits: 1

2 hrs/week

Lab Exercise:

- Preparation of Company Final Accounts, Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, Inventory Vouchers and display of Balance Sheet.
- Issue of Shares and Bonus Shares - Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software / Package or in MS Excel. .
- Issue and Redemption of Debenture - Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software / Package or in MS Excel.
- Valuation of Shares – Valuation of shares and Calculation Consideration in MS-Excel

CO-PO Mapping:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	2	2	2	2		2	2	2	2
CO2	2	2	2	2		2	2	2	2
CO3	2	2	2	2		2	2	2	2
CO4	2	2	2	2		2	2	2	2
CO5	2	2	2	2		2	2	2	2
Average	2	2	2	2		2	2	2	2

1:Slight(Low), 2:Moderate(Medium), 3:Substantial(High), ‘-’No Correlation

GOVT. COLLEGE FOR MEN (A), KADAPA

Programme: B.Com. Computer Applications (Major) w.e.f. AY 2023-24

SEMESTER-IV

COURSE: 24COMCA410: COST AND MANAGEMENT ACCOUNTING

Theory Credits: 3

3 hrs/week

Learning Objectives:

The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

Learning Outcomes:

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

1. Understand various costing methods and management techniques,
2. Apply Cost and Management accounting methods for both manufacturing and service industry,
3. Prepare cost sheet, quotations, and tenders to organization for different works,
4. Analyze cost-volume-profit techniques to determine optimal managerial decisions,
5. Compare and contrast the financial statements of firms and interpret the results and Prepare analysis of various special decisions, using relevant management techniques.

Syllabus:

Unit 1: Introduction:

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

Unit 2: Material and Labour Cost:

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)

Unit 3: Job Costing and Batch Costing:

Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems)

Unit 4: Financial Statement Analysis and Interpretation:

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

Unit 5: Marginal Costing:

Meaning and Features of Marginal Costing – Contribution – Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)

Activities:

- Debate on methods of payments of wages
- Seminars Problem Solving Exercises
- Seminar on need and importance of financial statement analysis
- Graphs showing the breakeven point analysis
- Identification of elements of cost in services sector by Visiting any service firm
- Cost estimation for the making of a proposed product
- Listing of industries located in your area and methods of costing adopted by them
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collection of cost sheet and pro-forma of quotation
- Invited Lectures and presentations on related topics.

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3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

GOVT. COLLEGE FOR MEN (A), KADAPA

Programme: B.Com. Computer Applications (Major) w.e.f. AY 2023-24

SEMESTER-IV

COURSE: 24COMCA410: COST AND MANAGEMENT ACCOUNTING

Practical Credits: 1

2 hrs/week

Lab Exercise:

- Preparation of Cost Sheet, Preparation of FIFO and LIFO Stores ledgers, using Accounting Software / Package or in MS Excel.
- Computation of problems on Marginal Costing, BEP and BEP Chart in MS Excel.
- Preparation of Profit and Loss Account in Contribution, Calculation of BEP using Accounting Software / Package or in MS Excel.
- Create Cost Centers; enable Godowns for Job Costing, Inventory control method using Accounting Software / Package or in MS Excel.
- Calculation of Labour cost in MS Excel
- Financial statement analysis like Trend Analysis, Comparative statements and Common size statements with using Accounting Software / Package or in MS Excel.

CO-PO Mapping:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	2	2	2	2		2	2	2	2
CO2	2	2	2	2		2	2	2	2
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CO4	2	2	2	2		2	2	2	2
CO5	2	2	2	2		2	2	2	2
Average	2	2	2	2		2	2	2	2

1:Slight(Low), 2:Moderate(Medium), 3:Substantial(High), '-No Correlation

Scheme of Examination:

Total Marks 100 are divided into two parts i.e., Mid-Term 40 Marks and Semester End 60 Marks

A. Pattern of Mid-Term Examinations

S.No.	Type of Questions	No. of Questions	Marks Allotted	Total Marks
	1 st Mid-Term			

**B.Com (CA only) Minor Course (FM) IV Semester
Syllabus & Model Question Papers**

GOVERNMENT COLLEGE FOR MEN(A), KADAPA
SEMESTER-IV
MINOR COURSE: FINANCIAL MANAGEMENT
(W.E.F. 2024-25 FOR B.COM . CA ONLY)
COURSE: 24COM403M: DERIVATIVES & RISK MANAGEMENT

Theory Credits: 4

4 hrs/week

Course Objectives:

1. To understand derivatives market
2. To understand derivatives trading in India and regulatory framework.
3. To train the student with required skills for pricing of futures.
4. To train the student with required skills for pricing of options
5. To enable the student to explore hedging strategies to mitigate risk in business operations.

SYLLABUS:

UNIT I : INTRODUCTION TO DERIVATIVES

Definition, types of derivatives, Uses of derivatives, Exchange-traded vs. OTC derivatives, Derivatives in India, Regulation for derivatives trading and SEBI guidelines related to derivatives trade.

UNIT II : INTRODUCTION TO OPTIONS

Basic Hedging practices, Forward contracts, Limitations of forward markets, Introduction to futures, Stock Index futures, Commodity Futures and Currency Futures, Distinction between futures and forwards contracts, pay-offs, Cash settlement vs Physical settlement, Pricing Principles, Beta and Optimal Hedge Ratio.

UNIT III : INTRODUCTION TO OPTIONS

Option terminology and Types, Index derivatives, European and American calls and puts, Exotic and Asian Options, Strategies and Pay-offs, Option Pricing and Put-Call parity.

UNIT IV : SWAPS

Meaning, overview, interest rate swaps, currency swaps, credit risk, mechanics of swaps.

UNIT V : RISK MANAGEMENT WITH DERIVATIVES

Hedging Using Greeks (Delta-Gamma Hedging), Hedging with Futures (Strategies of hedging, speculation and arbitrage): Index Options and futures, VaR, Historical Simulations, Risk management structure and policies in India.

GOVERNMENT COLLEGE FOR MEN(A), KADAPA
SEMESTER-IV
MINOR COURSE: FINANCIAL MANAGEMENT
(W.E.F. 2024-25 FOR B.COM . CA ONLY)
COURSE: 24COM404M: PORTFOLIO MANAGEMENT

Theory Credits: 4

4 hrs/week

Course Objectives:

This course is introduced for the purpose understanding what is Portfolio and what are the strategies and techniques useful for Management of Portfolio so as to earn maximum profits.

Course Outcomes:

After completion of this course, students are able,

1. To familiarize students with recent changes and elements of portfolio management
2. To understand the risk associated with investment and techniques useful to identify the risk and how to increase return.
3. To understand the various tools used in the evaluation process of investment avenues.
4. To understand the financial environment.
5. To understand different theories of portfolio management.

Syllabus

UNIT I : PORTFOLIO MANAGEMENT:

Concept of Investment- Investment Vs Speculation. Security Investment Vs. Non-security forms of Investment - Investment Environment in India. Investment Process – Sources of Investment Information. Meaning of Portfolio management- nature and Scope of Portfolio management- Portfolio Management Process- calculation of return on portfolio and risk on portfolio.

UNIT II : RISK AND RETURNS:

Meaning- Types of risk-Calculation of risk-Standard Deviation and variance-Beta estimation Alpha and Beta Coefficient-Covariance- Investor's attitude towards risk and return. Meaning-Types of return- calculation of return on a single security- Arithmetic mean and Geometric mean-historical return and return relative- Probability distribution- Expected return.

UNIT III: BASICS OF PORTFOLIO MANAGEMENT IN INDIA:

SEBI guidelines for investor protection- Portfolio Manager- who can be a Portfolio Manager SEBI guidelines for Portfolio Manager- Portfolio Management service and method of operation- Function of a Portfolio Manager- Career in Portfolio Management.

UNIT IV: PORTFOLIO MODELS:

Elements of Portfolio Management - Portfolio Models - Markowitz Model, Efficient Frontier and Selection of Optimal Portfolio. Sharpe Single Index Model and Capital Asset Pricing Model, Arbitrage Pricing Theory.

UNIT V: PORTFOLIO THEORY:

Markowitz Theory - Portfolio Management - Sharpe's Model- Jensen and Treynor Model. (Simple problems)

Recommended Books:

1. Priti Singh- Portfolio Management-Himalaya Publications.
2. V.K Avadhani-Security Analysis and Portfolio Management-HPH
3. Fischer and Jordan- Security Analysis and Portfolio Management-Prentice Hall
4. Prasanna Chandra- Security Analysis Investment management .
5. Sudhindra Bhatt, Security Analysis and Portfolio management, Excel Books.

CO-PO Mapping:

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	2	2	2	2		2	2	2	2
CO2	2	2	2	2		2	2	2	2
CO3	2	2	2	2		2	2	2	2
CO4	2	2	2	2		2	2	2	2
CO5	2	2	2	2		2	2	2	2
Average	2	2	2	2		2	2	2	2

1:Slight(Low), 2:Moderate(Medium), 3:Substantial(High), ' - 'No Correlation

BBA Honours IV Semesters
Syllabus & Model Question papers

GOVT. COLLEGE FOR MEN (A), KADAPA

Programme: B.B.A. Honours (Major) w.e.f. AY 2024-25

SEMESTER-IV

COURSE :24COMB409: MARKETING MANAGEMENT

4 hrs/week

Theory Credits: 4

Course Objectives:

This course is introduced to learn important concepts in marketing of products and how to take decisions to manage various problems that arise while marketing products by the businesses.

Course Outcomes:

After completion of this course, the students are able to,

- 1.To give an overview of marketing environment.
- 2.To interpret the link between strategic planning and marketing.
- 3.To develop a detailed marketing plan.
- 4.To understand role of intermediaries in marketing activities.
- 5.To acquire knowledge on various promotional tools in marketing.

Syllabus:

UNIT-I: INTRODUCTION TO MARKETING MANAGEMENT

Definition, Importance and Scope of Marketing. Core Concepts of Marketing, Company's orientations towards Marketing. Marketing Process, Selling Vs Marketing. Elements of Marketing Mix, Marketing environment.

UNIT-II: SEGMENTATION, TARGETING AND POSITIONING

Basis for Segmentation, Process of STP. Levels of Segmentation, Patterns of Targeting and positioning strategies. Segmentation, targeting and positioning for competitive advantage.

UNIT-III: PRODUCT

Product – Characteristics, Benefits. Classification of Products – Consumer goods – Industrial goods. New Product Development process, Product Life Cycle –Stages in PLC and application to marketing. Branding of Products, Packaging and Labeling. Significance of Warranties & Guarantees.

UNIT-IV: PRICING AND DISTRIBUTION

Pricing – Factors influencing pricing decisions, objectives of pricing. Pricing policies and procedures , Types of Pricing Strategy. Physical Distribution- Importance, various kinds of Marketing Channels, criteria of selecting a channel.

UNIT-V: PROMOTION

Integrated Marketing Communication, Process of IMC. Elements of Promotional Mix-Advertising, Publicity, Public Relations, Personal Selling, Direct selling and Sales promotion. Significance of Promotional Mix in marketing decisions.

Reference Books:

1. Kotler.P, &Keller.K.L., Koshy & Jha (2020). Marketing Management, 20th edition, Pearson.
2. Ramaswamy &Nmakumary - Marketing Management-Global Perspective-Indian Context-Mac Millon India Ltd.
3. Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
4. S.A.Sherlekar, R.Krishnamoorthy, Marketing Management, Himalaya Publishing House.

GOVT. COLLEGE FOR MEN (A), KADAPA

Programme: B.B.A. Honours (Major) w.e.f. AY 2024-25

SEMESTER-IV

COURSE :23COMB410: HUMAN RESOURCE MANAGEMENT

4 hrs/week

Theory Credits: 4

Course Objectives:

This course is intended to know the importance of human resources at working place and identify their feelings so as to motivate them for effective and efficient work for the benefit of business organisations.

Course Outcomes:

The students are able,

- 1.To understand the significance of human resource management and role of HR Executives.
- 2.To acquire knowledge on procurement and development functions.
- 3.To understand the sources of recruitment and the stages in selection process.
- 4.To gain knowledge on training and development methods.
- 5.To understand the concept of Industrial relations and its impact on HRM.

Syllabus:

UNIT-1: INTRODUCTION

Human Resource Management –Nature, Significance and Scope. Functions of HRM, Role of HR Manager, Advisory and service function to other departments. Changing role of HRM, Contribution to Company's objectives and policies, organizing the HRM Department.

UNIT-II: PROCUREMENT AND DEVELOPMENT FUNCTIONS

Human Resource Planning , Job Analysis, Job description, job specification. Recruitment- Sources of recruitment, process of recruitment, Selection- stages in selection process, techniques of Selection. Placement and induction of new candidates, socialization process.

UNIT-III: TRAINING AND DEVELOPMENT

Significance and scope of Training, Designing of a Training Program, Steps in Training. Methods of Training- On the Job and Off the Job techniques. Evaluation of Training effectiveness. Executive Development- Concept, significance, Training Vs Development. Techniques of Executive Development.

UNIT-IV: PERFORMANCE APPRAISAL AND COMPENSATION

Performance Appraisal- Importance of Performance Appraisal, Process of Performance Appraisal. Methods of Performance Appraisal- Traditional and modern techniques. Job Evaluation- Significance of Job Evaluation, Process of Job Evaluation. Methods of Job Evaluation, Role of Job Evaluation in wage fixation. Compensation- Introduction to Compensation Management, Objectives of Compensation, Components of Compensation.

UNIT-V: INDUSTRIAL RELATIONS

Industrial Relations -Definition , Significance, Objectives of Industrial Relations. Industrial Disputes- Types of Industrial Disputes. Grievance Redressal Procedure. Collective Bargaining- Objectives of Collective bargaining, Process of Collective bargaining, types of Collective bargaining.

GOVT. COLLEGE FOR MEN (A), KADAPA

Programme: B.B.A. Honours (Major) w.e.f. AY 2024-25

SEMESTER-IV

COURSE :24COMB411: FINANCIAL MANAGEMENT

Theory Credits: 4

4 hrs/week

Course objectives:

This course is introduced for the purpose of knowing the students about the importance of finance in business and how different financial decisions are to be taken so as to improve the efficiency of financial decisions.

Course Outcomes:

After learning this course, the students are able,

- 1.To gain basic knowledge of objectives of Financial Management and its functions.
- 2.To understand the capital budgeting process and risk analysis in capital budgeting.
- 3.To gain familiarization with different financial decisions that impact any organisation.
- 4.Understand decisions relating to dividend policies and their valuation .
- 5.Knowledge regarding significance of working capital management to organisation.

Syllabus:

UNIT I: INTRODUCTION

Nature, Scope and Objectives of Financial Management, Functions of Finance - Profit Maximization vs. Wealth Maximization, Role of Financial Manager in Modern Business Organizations, Risk - Return Trade off.

UNIT II: INVESTMENT DECISIONS

Capital Budgeting Process – Cash Flow Estimation and measurement , Investment criterion. Methods of appraisal- Traditional Techniques and Discounted Cash Flow Methods. Capital rationing, Risk analysis in capital budgeting.

UNIT III: FINANCING DECISIONS

Concept of Leverage, Types of Leverages. EBIT – EPS Analysis. Capital Structure, Determinants of Capital Structure - Theories – Net Income approach, Net Operating Income approach. Traditional view – MM Hypothesis. Cost of Capital: Types of Cost of Capital, Weighted Average Cost of Capital.

UNIT IV: DIVIDEND DECISIONS

Kinds of Dividends, Types of Dividend Policy. Dividend Theories - Walter's Model, Gordon's Model, M-M Hypothesis. Retained Earnings Policies, Bonus Shares.

UNIT V: WORKING CAPITAL MANAGEMENT

Concept of Working Capital , Determinants of Working Capital. Determination of Optimum level of Current Assets – Liquidity vs. Profitability, Risk – Return tangle. Estimating working capital needs, Financing strategies of working capital. Inventory Management – Inventory Control Techniques, Receivables Management, Cash Management.