

SEMESTER I

ENVIRONMENTAL STUDIES

1. Course Description

Program: BSC
Course Code: U24/EVS/AECC/101
Course Type: AECC
No. of credits: 2

Max. Hours: 30
Hours per week: 2
Max. Marks: 50

2. Course Objectives:

- To Understand the principles of ecology and environmental issues
- To acquire the skills needed and develop a sense of responsibility to actively participate in its protection and improvement

3. Course Outcomes:

On completion of the course the student will be able to:

CO 1: Gain knowledge and develop in-depth understanding of the basics of ecological principles, conservation of biodiversity, renewable energy resources and water conservation

CO 2: Enhanced analytical capability to undertake and participate in finding solutions for various environmental issues and concerns of national and global importance to achieve environmental protection and sustainable development

4. COURSE CONTENT

UNIT - I: Ecosystem, Biodiversity & Natural Resources (15 hrs.)

1. Definition, Scope & Importance of Environmental Studies
2. Structure of Ecosystem – Abiotic & Biotic Components, Ecological Pyramids
3. Definition of Biodiversity, Genetic, Species & Ecosystem Diversity, IUCN Red list, Hotspots of Biodiversity, Threats and Conservation of Biodiversity (*In situ & Ex situ*)
4. Renewable Energy Resources – Solar, Wind and Biomass
5. Water Conservation, Water Footprint, Rain Water Harvesting
6. Environmental Ethics

UNIT – II: Environmental Pollution, Global Issues & Legislation (15 hrs.)

1. Causes, Effects and Control Measures of Air and Water Pollution
2. Solid and Plastic Waste Management, Zero Waste Management
3. Global Warming & Ozone Layer Depletion, Carbon Footprint
4. Environmental Laws and Acts-Wildlife Protection Act, Forest Act, Air Act, Water Act
5. People's Participation in Environmental Protection- Silent Valley, Bishnois of Rajasthan
6. Disaster Management-Flood, Earthquake and Cyclones
7. Environmental Management
8. Role of Information Technology in Environmental Protection and Health

Field visit:

1. Visit to Solar Plant in your Locality/City
2. A Glimpse of Biodiversity in Hyderabad/ Visit to National Parks and a Walk-Through Campus
3. Visit to a Nearby Lake

5. REFERENCES:

Books:

- Text book of Environmental Studies for undergraduate courses (second edition) by Erach Bharucha
- Environmental Studies by Dr. J.P. Sharma
- Perspectives in Environmental Studies – Anubha Kaushik & C.P. Kaushik
- A text book of Environmental Studies by Dr. D. K. Asthana and Dr. Meera Asthana
- Environmental Science by Dr. Syeda Azeem Unnisa

Magazines:

- **Terra Green (a monthly digital magazine on environmental issues)**
- Down to Earth, Centre for Science &
- Environment Survey of the Environment published by The Hindu

E-Resources:

- <https://www.cseindia.org/>
- <https://www.ugc.gov.in/oldpdf/modelcurriculum/env.pdf>

6. Syllabus Focus

a) Relevance to Local, Regional, National and Global Development Needs

Local /Regional/ National /Global Development Needs	Relevance
Local needs	<p>Develop a critical understanding of Environmental issues and concerns. Inculcate the environmental ethics and work for sustainable future</p> <p>Utilise the potential application of Methods of Solid Waste Management in the Waste management concerns</p> <p>Involve in community development through extension and organising programs.</p>
Regional needs	<p>Creates awareness on pollution and threats to biodiversity in the Ecosystem</p>
National needs	<p>Have an over view of mitigation measures of disaster management. Explain major conservation strategies taken in India. Apply the Knowledge of role of information technology in protection of the environment.</p>
Global needs	<p>Environmental studies is globally relevant to monitor environmental issues and for the sustainable development. It deals with issues and challenges of environment management in the changing climate scenario.</p>

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
Skill Development, Entrepreneurship Development, Employability	Unit II Solid Waste Management	Demonstration of Composting, Vermicomposting and the preparation of Bio-Enzymes. Awareness on scope of green entrepreneurship and employability related to Solid waste management

7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Experiential learning	Field trips, Documentary watching, Demonstrations, Student volunteering days, Plantation drives, Clean up drives
2.	Participative Learning	Seminars, Workshops, Guest lectures, Group Discussion, Library reference, Presentations and Competitions, Demonstrations by students
3.	Problem Solving	Case Studies, Projects

8. Course Assessment Plan

a) Weightage of Marks in Internal Assessments and End Semester Examination

CO	Internal Assessments IA -40%	End Semester Examination-60%
CO1	Field Visit report/Case Study/ Poster making/ Presentations/Eco Friendly product making/Model making	Written Exam
CO2		

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CHAIR PERSON B.O.E in
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Begumpet, Hyderabad-16

b) Model Question Paper- End Semester Exam

ENVIRONMENTAL STUDIES

Course Code: U24/EVS/AECC/101

Time: 1 Hour

Max. Marks: 30

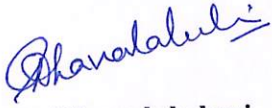


Answer any five of the following:

5X6=30

1. Define environmental studies and mention the importance of environmental studies.
2. "Biomass is an important source of energy", Discuss.
3. Explain the rooftop rainwater harvesting system with the help of a diagram.
4. Identify the reasons for water pollution in your region and suggest measures to reduce the water pollution.
5. Discover the initiatives taken by swachh cities in solid waste management.
6. Comment on "Silent Valley- A people's movement that saved a forest."
7. List out the changes you would make in your lifestyle to reduce your carbon footprint.

c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks
I	15	CO 1	3	6
II	15	CO 2	4	6

Prepared by	Checked & Verified by	Approved by
 G. Dhanalakshmi Head, Dept. of Environmental Studies	 G. Dhanalakshmi, Head, Dept. of Environmental Studies	 Dr. Uma Joseph Principal

SEMESTER II

ENVIRONMENTAL STUDIES

6. Course Description

Program: BA, BMS & BCOM
Course Code: U24/EVS/AECC/201
Course Type: AECC
No. of credits: 2

Max. Hours: 30
Hours per week: 2
Max. Marks: 50

7. Course Objectives:

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- To acquire the skills needed and develop a sense of responsibility to actively participate in its protection and improvement

8. Course Outcomes:

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CO 1: Gain knowledge and develop in-depth understanding of the basics of ecological principles, conservation of biodiversity, renewable energy resources and water conservation

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9. COURSE CONTENT

UNIT - I: Ecosystem, Biodiversity & Natural Resources (15 hrs.)

1. Definition, Scope & Importance of Environmental Studies
2. Structure of Ecosystem – Abiotic & Biotic Components, Ecological Pyramids
3. Definition of Biodiversity, Genetic, Species & Ecosystem Diversity, IUCN Red list, Hotspots of Biodiversity, Threats and Conservation of Biodiversity (*In situ* & *Ex situ*)
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Field visit:

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6. Syllabus Focus

a) Relevance to Local, Regional, National and Global Development Needs

Local /Regional/ National /Global Development Needs	Relevance
Local needs	<p>Develop a critical understanding of Environmental issues and concerns. Inculcate the environmental ethics and work for sustainable future</p> <p>Utilise the potential application of Methods of Solid Waste Management in the Waste management concerns</p> <p>Involve in community development through extension and organising programs.</p>
Regional needs	Creates awareness on pollution and threats to biodiversity in the Ecosystem
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b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
Skill Development, Entrepreneurship Development, Employability	Unit II Solid Waste Management	Demonstration of Composting, Vermicomposting and the preparation of Bio-Enzymes. Awareness on scope of green entrepreneurship and employability related to Solid waste management

7. Pedagogy

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8. Course Assessment Plan**a) Weightage of Marks in Internal Assessments and End Semester Examination**

CO	Internal Assessments IA -40%	End Semester Examination-60%
CO1	Field Visit report/Case Study/ Poster making/ Presentations/Eco Friendly product making/Model making	Written Exam
CO2		

b) Model Question Paper- End Semester Exam

ENVIRONMENTAL STUDIES

Course Code: U24/EVS/AECC/201

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Max. Marks: 30


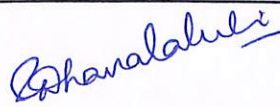

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6. Comment on "Silent Valley- A people's movement that saved a forest."
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c) Question Paper Blueprint

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I	15	CO 1	3	6
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Prepared by	Checked & Verified by	Approved by
 G. Dhanalakshmi Head, Dept. of Environmental Studies	 G. Dhanalakshmi, Head, Dept. of Environmental Studies	 Dr. Uma Joseph Principal

SEMESTER – I

BUSINESS ECONOMICS

1. Course Description

Programme : B.Com (H, IPP)

Max. Hours : 75

Course Code : U24/COM/DSC/104

Hours per week : 5

Course Type : DSC

Max. Marks : 100

No. of credits : 5

2. Course Objectives

- To provide a foundation of the economic analysis of business problems
- To focus on the determination of market prices in production and consumption, demand, supply, production theory, cost concepts & pricing in different markets

3. Course Outcomes

After the completion of the course, the student will be able to:

CO1: Describe Fundamental concepts in Business Economics

CO2: Interpret the concepts of Demand and Supply in relation to Business

CO3: Summarize the role of Utility Analysis & Indifference Curves in helping to achieve Consumer Equilibrium

CO4: Demonstrate the concepts of Production & Cost with reference to business firms

CO5: Classification of Pricing in different market conditions

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4. Course Content

MODULE I: INTRODUCTION

(15 Hrs)

Economics -Introduction ,Definition and Scope of Economics - Methods of economics – Deductive method- Concept, merits and demerits; Inductive method – Concept, merits and demerits. Business Economics – Concept- Characteristics- Scope-Significance of Business Economics---Uses/objectives of Managerial Economics -Role of Managerial Economics- Managerial Economist-Role & Responsibilities

MODULE II : THEORY OF DEMAND AND SUPPLY

(15 Hrs)

Demand- Concept, Determinants, Function, types, Law of Demand- demand schedule, demand curve, reasons for downward slope of demand curve, Exceptions to the law of demand, Changes in demand, Price Elasticity of demand- Concept, Degrees, factors affecting price elasticity of demand-importance. Income Elasticity- Definition, types, importance. Cross elasticity- concept, degrees, (simple problems on elasticity of demand)

Supply: Concept, Law of Supply, Determinants of Supply and Elasticity of Supply

MODULE III: UTILITY ANALYSIS

(15 Hrs)

Cardinal utility Analysis- concept, assumptions. Law of Diminishing Marginal Utility, Critical analysis, Law of Equimarginal Utility. Indifference Curve Analysis- Indifference curve, Properties of indifference curves..Indifference Map- Marginal rate of Substitution. Consumer's Equilibrium through indifference curve analysis. Price Effect, Income Effect and Substitution Effect.-Consumer surplus-Marshall's Analysis and Hick's Analysis

MODULE IV: PRODUCTION AND COST

(15 Hrs)

Production- Meaning, Factors of production- Production function- Law of Variable Proportions – Law of Returns to Scale.- Producer's Equilibrium.- Isoquants- Concept ,Isoquant Map, Marginal Rate of Technical Substitution, Properties of Isoquants, and Isocost lines, Optimal Input Combination, Expansion path, Economies of Scale

Cost concepts-Opportunity cost-Fixed cost,Variable cost.Total,Average and Marginal Cost,Historical and Future Cost Cost Function- Cost and output Relationship-Short run and long run-.Break Even Analysis-meaning (simple problems)Cost Control-Meaning and Techniques

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MODULE V: PRICING UNDER DIFFERENT MARKETS

(15 Hrs)

Firm- Concept, Types of Market structures-Perfect Competition – Meaning, Characteristics, Price and output determination of firm and industry. Monopoly- Meaning, Features, Price and output determination in the short run and long run. Oligopoly – Definition, Characteristics - Price Rigidity -Kinked demand curve-Monopolistic Competition- Definition, Features, Price and Output determination in the short run and long run.

5. REFERENCES:

1. P N Chopra, Business Economics Kalyani Publications.
2. P.L. Mehta, Managerial Economics, Sultan Chand & Sons
3. D.M.Mithani, Managerial Economics Theory and Applications, Himalaya Publishing House
4. Mithani & Murthy, Business Economics, Himalaya Publishing House
5. M L Jhingan, Micro Economic Theory 2014, Vrinda Publications.
6. Ahuja, A.L, Advanced Economic theory 2014, S. Chand and company Ltd.
7. A Koutsoyiannis, Modern Micro Economics 2003, Palgrave Macmillan U.K
8. H S Agarwal, Principles of Economics 2013, Global Professional Publishing Ltd.
(latest editions to be used)

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6. Syllabus Focus

a) Relevance to Local/ Regional National/ Global Development needs

Local/ Regional/ National/ Global Development needs	Relevance
National Development needs	By providing a foundation of the economic analysis of business problems and throwing light on the determination of market prices in production and consumption, demand, supply, production theory, cost concepts & pricing in different markets critical thinking and application skills of students can be enhanced which will go a long way in promoting their overall welfare and their contribution to the economy in general.

b) Components of Skill Development/ Entrepreneurship Development/ Employability

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Modules II,III,IV,V	Diagrammatic representation and problem solving of vital economic concepts

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EMP	Modules I,II,III,IV,V	By doing Case Studies and problems students can increase their analytical and decision making skills which goes a long way in enhancing their job prospects
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7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Experiential learning	Problem solving
2.	Participative learning	Group Discussion & Presentation
3.	Participative Learning	Case Studies

8. Course Assessment Plan

a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

COs	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA-2-Assignment	End Semester examination
CO2	CIA-1-Written Exam	
CO3	CIA-1 Written Exam	

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CO4	CIA-2 -Concept based Testing	
CO5		

b) Model Question Paper-End Semester Exam

BUSINESS ECONOMICS

Course Code: U24/COM/DSC/104
Credits:5

Max Marks: 60
Time: 2 Hrs

SECTION – A

I. Answer the following

5 *10= 50 M

- 1) Describe the concept, features, significance of Business Economics?
OR
- 2) Discuss Deductive and Inductive Methods of Economics?
- 3) Explain the Law of Demand and its exceptions?
OR
- 4) Describe Cross Elasticity of Demand in detail with a suitable diagram?
- 5) Describe the Law of Equi Marginal Utility in detail.
OR
- 6) Explain as to how a Consumer attains Equilibrium using Indifference curve analysis ?
- 7) Illustrate the Law of Variable Proportions with a suitable diagram .
OR
- 8) Demonstrate the application of short run and long run Average Cost Curves in Business Economics ?
- 9) Analyze the process of Price and Output determination in Monopolistic Competition in detail
OR
- 10) Examine the concept of Price Rigidity in Oligopoly using Kinked Demand Curves

SECTION – B**II. Answer Any 5 of the following:****5x2=10 M**

- 11) Discuss any 2 functions of a Business Economist.
- 12) Explain the determinants of Supply?
- 13) Describe about Indifference Map in brief?
- 14) If FC =Rs.60000 and P/V Ratio is 40% calculate BEP in value?
- 15) Analyse the features of Monopoly?
- 16) If FC=Rs.20000 ,S.P per unit=Rs.30 and V.C per unit=Rs 20 calculate BEP in units?
- 17) What are the uses of Economies of Scale?

c) Question Paper Blueprint

Modules	Hours Allotted	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO-1	2	10	1	2
2	15	CO-2	2	10	1	2
3	15	CO-3	2	10	1	2
4	15	CO-4	2	10	3	2
5	15	CO-5	2	10	1	2

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SEMESTER –I

BUSINESS MATHEMATICS

1. Course Description

Programme: B.Com.

Max. Hours: 60

Course Code: U24/CIP/DSC/101

Hours per week: 4

Course Type: DSC - 3

Max. Marks: 100

2. Course Objectives:

The course aims to enhance students' numerical proficiency, including arithmetic, algebra, and basic mathematical operations, to enable them to handle quantitative aspects of business effectively.

3. Course Outcomes:

On completion of the course the student will be able to:

CO 1: Interpret the concept of Indices (**INTERPRET**)

CO 2: Compute A.P and G.P series(**COMPUTE**)

CO 3: Classify the nature of roots of Quadratic equations.(**CLASSIFY**)

CO 4: Understand the concepts of continuity and differentiability. (**UNDERSTAND**)

CO 5 : Calculate and interpret the price elasticity of demand using differentiation techniques, and its implications for pricing and revenue strategies. (**CALCULATE**)

4. Course Content

MODULE I :

(14HRS)

INDICES

Laws of indices. Some results to be committed to memory.

LOGARITHMS

Definition, The Logarithm series.

PROGRESSIONS

Arithmetic Progression, n th term of an A.P, Sum of n terms of an A.P, Arithmetic Mean, Geometric Progression, Sum of n terms of G. P, Sum of an infinite G.P, Geometric Mean

Pages : 4-10, 33 – 60, 105-112

Module II :

(12HRS)

LINEAR AND QUADRATIC EQUATIONS

Definition, Solution of the equation, Equations reducible to quadratic form, Nature of roots of quadratic equations, Simultaneous linear equations, Simultaneous linear equations in three unknowns, Simultaneous quadratic equations in three unknowns

Pages : 11-32

Module III :

(10RS)

SET THEORY

Set, Subsets, Operations on set, Venn diagrams

Permutations and Combinations

Module IV :

(12HRS)

DIFFERENTIAL CALCULUS

Pages : 113 – 138 , 68 -86

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Limits, Differentiation , Maxima and Minima (Excluding Inverse Trigonometry and proofs)

Pages : 243-278

Module V :

(12HRS)

APPLICATIONS OF DIFFERENTIATION

Definition, Average cost, Marginal cost, Average revenue, Marginal revenue. Consumption functions. Rate of growth, Maxima and minima Elasticity of demand, relation between marginal revenue, average revenue and elasticity of demand.

Sections : 3.1 -3.4, 3.6 -3.8, 3.10-3.12 Pg no's 110 -114, 117-121, 122-131, 132-140

5. Reference

1. C.A Foundation course Mathematics P.N.Arora, Chand series.
2. Basic Mathematics S.K. Mittal


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6. Syllabus Focus

a) Relevance to Local , Regional , National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Global	<p>Mathematics provides analytical tools and frameworks that support decision-making processes in business.</p> <p>Business mathematics serves as a foundation for various analytical and decision-making processes across different functional areas of business, contributing to improved efficiency, profitability, and competitiveness in the marketplace.</p>

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
Skill Development	Module 2: Linear and Quadratic equations	Plotting a graph using Sage Software
Employability	Module 4: Differential Calculus	Using Mathematica Software

Skill Development	Module 5 : Applications Of Differentiation	Using Geogebra Software
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7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Participative Learning	Skill Tests
2.	Experiential Learning	Quiz
3.	Problem solving	Group Discussions, Assignments

8. Course Assessment Plan

a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

CO	Continuous Internal Assessments CIA - 40%	End Semester Examination-60%
CO1	CIA-I(Written Exam)	End Semester Examination
CO2	CIA-I(Written Exam)	
CO3	CIA-II (Skill Tests)	

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CO4	CIA-II (Assignments)	
CO5	CIA-II (Assignments)	

b) Model Question Paper- End Semester Exam

BUSINESS MATHEMATICS

Course code: U24/CIP/DSC/101

Max. Marks: 60M

No. of credits: 4

Time: 2 Hrs

SECTION-A

I. Answer the following

5 x10= 50 M

1. (i) Simplify $\left(\frac{a^p}{a^q}\right)^{p+q} \div \left(\frac{a^{p+q}}{a^{p-q}}\right)^{p^2/q}$.
(ii) Show that $\frac{1}{5+\sqrt{3}} + \frac{1}{5-\sqrt{3}}$ is a rational number

OR

2. Find the sum of the series $3+33+333+3333+\dots$ to n terms.
3. Solve the following quadratic equation by factorization method $x^2 + 16x + 60 = 0$.

OR

4. Solve graphically the following systems of linear equations: $3x - 7y + 10 = 0$, $2x - y + 3 = 0$.
5. If $A = \{1,2,3,4\}$, $B = \{2,4,6,8\}$, $C = \{3,4,5,6\}$ find $A \cup B$, $B - C$, $A \cap C$

OR

6. (i) If $n_{P_r} = 240$, and $n_{C_r} = 120$. Find n and r. (4 marks)
(ii) From 6 gentlemen and 4 ladies a committee of 5 is to be formed. In how many ways can this be done (i) so as to include at least one lady (ii) consisting 3 men and 2 ladies.

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7. Differentiate the following function w.r.t. 'x'
 $e^x(x-1)/(x+1)$.

OR

8. Find $\frac{dy}{dx}$ if (i) $x = a \cos^3 t$ and $y = a \sin^3 t$. (ii) $y^2 = 4ax$.

9. Find the elasticity of demand with respect to the price at the point $P=5$ for the demand law $x = \frac{7}{p-2}$.

OR

10. The cost function for producing x units of commodity is given by $c(x) = \frac{x^3}{3} - 5x^2 + 75x + 10$. At what level of output marginal cost attains its minimum? What is the marginal cost of this level of production?

SECTION-B

II. Answer any FIVE

5 x 2 = 10 M

- Find the value of $\log_5\left(\frac{1}{125}\right)$.
- Find the 7th term of $-21, 14, -9\frac{1}{3}, \dots$.
- Find the equation of the straight line through $(-1, 2)$ having gradient -3 .
- Draw the venn diagram of $A \cap B$ where $A = \{1, 2, 3\}$ and $B = \{2, 3, 4\}$.
- Find the $\lim_{x \rightarrow 2} x + 2$
- If $x = t \log t$, $y = \log t/t$, $P.T. dy/dx = 1$, when $t = 1$
- The cost 'C' of manufacturing a certain article is given by $C = q^2 - 4q + 100$, where 'q' is the number of articles manufactured. Find the minimum value of 'C'.

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SEMESTER - I**BUSINESS ORGANISATION AND MANAGEMENT****1. Course Description**

Programme: B.COM (A&F, IB, H, CAP, IPP)

Course Code: U24/COM/DSC/102

Course Type: DSC

No. of credits: 5

Max. Hours: 75

Hours per week: 5

Max. Marks: 100

2. Course Objectives

- To outline concepts and forms of business organisation
- To discuss the functions of management

3. Course Outcomes

After the successful completion of the course, the student will be able to:

CO1: Recall the basic concepts and forms of business organisation

CO2: Describe the nature of management

CO3: Explain the meaning, importance and process of planning, organising and decision making functions of management

CO4: Analyse the significance of staffing, delegation and decentralisation

CO5: Assess the role of motivation, leadership, communication, coordination and control in effective functioning of the organisation

4. Course Content**MODULE I: FUNDAMENTAL CONCEPTS AND FORMS OF ORGANISATION**

(15 Hrs)

Concepts: Business, trade, industry and commerce – Business: Features of business-
Trade: Classification, Aids to trade – Industry: Classification – Commerce –
Relationship between trade industry and commerce – Functions of Business.

Overview of Forms of Business Organization: Meaning and characteristics of - Sole
Proprietorship, Partnership, Joint Hindu Family Business, Joint Stock Company,
difference between private and public companies, Startup company

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MODULE II: NATURE OF MANAGEMENT

(15 Hrs)

Definition – Management an Art, Science or Profession – Manager Defined – Manager vs Leader - Levels of Management – Skills of Management – Functions of Management
Management Thought: Contributions of Henry Fayol (14 principles) – F. W. Taylor's Scientific Management – Max Weber's theory of Bureaucracy – Systems Theory – Contingency Theory

MODULE III: PLANNING, ORGANISING AND DECISION MAKING (15 Hrs)

Planning: Definition - Importance - Steps in planning – limitations - Types of Plans: Policies, Procedures, Methods, Rules

Organization Structure: meaning, nature, need and significance – Organization charts: meaning, types, uses – Formal and informal Organization: meaning and difference between formal and informal organisation – Span of Management: meaning, factors determining span of management, narrow and wide span – Line and Staff concepts.

Decision making: Definition – Process – types of decisions: – Programmed and non programmed decisions – Strategic and routine decisions- major and minor decisions – Individual and group decisions.

MODULE IV: STAFFING, DELEGATION AND DECENTRALIZATION (15 Hrs)

Staffing: Meaning, importance, steps involved in staffing function – overview of : manpower planning, recruitment, selection, workforce orientation, training and development, performance appraisal, compensation, promotion

Delegation of authority: Meaning – advantages and disadvantages

Decentralization : Meaning – advantages and disadvantages

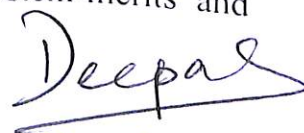
MODULE V : DIRECTING, CO-ORDINATION AND CONTROL (15 Hrs)

Motivation: Definition – Meaning-Types-Theories of motivation: The Need Hierarchy Theory – Hygiene approach to motivation

Leadership: Definition - Leadership styles: Autocratic, Democratic, Free Reign – Managerial Grid.

Communication: Definition – Importance – Process – Barriers to effective communication.

Coordination- Definition –need -Difficulties-Effectiveness-Definition –Control process
Control -Definition –Control process-Essential of good control system-merits and demerits


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5. References:

1.Y.K.Bhushan - Business organization and management - Sultan Chand
2.R.K.Sharma and Shashi k Gupta : Industrial Organisation and Management - Kalyani Publications
3.Sherlekar - BusinessOrganisation and Management - Himalaya Publishers
4.C.B.Gupta- Industrial Organisation and Management - Sultan Chand
5.Harold Koontz HeinzWeihrich and A. Ramachandra Aryasri : Principles of management,McgrawHill
6.CB.Gupta- Management Theory and practice,- Sultan Chand
7.L.M. Prasad - Principles & Practice of Management, Sultan Chand
8.Stephens Robbbins-Management,Pearson Education
9.V.S.P.Rao - Management Excel Books India

6. Syllabus Focus

a) Relevance to Local , Regional , National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
National	Knowledge of various forms of business organisations and the managerial functions contributes to the efficient operation of the businesses, thereby enhancing the likelihood of successful outcomes

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
EMP	Module III, V	Knowledge sharing through business case discussions and group presentations on the topics related to planning, decision making, motivation, communication and leadership

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7.Pedagogy

S. No	Student-Centric Methods Adopted	Type/Description of Activity
1.	Problem solving	Case Studies
2.	Participative Learning	Group Presentations

8. Course Assessment Plan

a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

COs	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA-1 Written Exam	Written Exam
CO2	CIA-1 Written Exam	
CO3	CIA-2 Mini Project	
CO4		
CO5	CIA-2 Group Presentations	

b) Model Question Paper – End Semester Exam

BUSINESS ORGANISATION AND MANAGEMENT

Course Code: U24/COM/DSC/102
No. of credits: 5

Max. Marks: 60
Time: 2 Hrs

SECTION - A

I. Answer the following questions

5 x 10 = 50 M

1. Describe various functions of Business

OR

2. How would you differentiate between private and public companies?
3. What can you say about 'Management – an Art, Science or Profession'?

OR

4. How can you explain 14 principles given by Henry Fayol?
5. How would you summarise the factors determining Span of Management?

OR

6. How would you describe the types of decisions?
7. What are the steps involved in Staffing function?

OR

8. Why do you think delegation of authority is important?
9. How can you assess the importance of various leadership styles?

OR

10. Explain the essentials for good control system

Section - B**II. Answer any five of the following****5 x 2 = 10 M**

11. Describe the features of business.
12. Describe nature of management.
13. Explain importance of planning.
14. Examine the advantages of decentralisation.
15. Explain communication process.
16. Explain the managerial grid.
17. Illustrate vertical and horizontal organisation charts.

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b) End Semester Model Question Paper

FINANCIAL ACCOUNTING - I

Course Code: U24/COM/DSC/101

Credits: 5

Max Marks: 60

Time: 2Hrs

SECTION – A

I. Answer the following

(5 x 10 = 50 Marks)

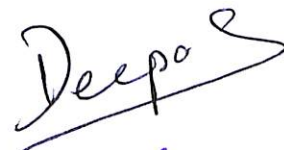
1. What are Concepts & Conventions? Explain 4 concepts and 4 conventions of accounting with suitable examples.

(OR)

2. Answer the following:

(2 X 5 = 10 Marks)

- a. Show the Accounting equation of Mr A for the following transactions: Commenced Garment business with Cash Rs. 11, 00,000; Buildings Rs.10, 00,000, Furniture Rs.3,00,000 and Machinery bought on Loan Rs.5,00, 000.
- Purchased goods from Mr. J - Rs.1,00,000.
 - Sold a part of furniture costing Rs. 1,000 for Rs.2,500.
 - An insurance premium paid in advance – Rs. 5,000
- b. Prepare journal entries for the following transactions:
- January 2020
- Miss H commenced business with Cash Rs.5,00,000; Furniture Rs.45,000; Buildings Rs. 5,00,000;
 - Purchased goods from J for Rs.2,00,000 for cash.
 - Sold goods to Mr. S for Rs.50,000 of which Rs.20,000 was for cash and the balance on credit.
 - Purchased goods from Rahim Rs.10,000.
 - Rent paid in advance Rs.12,000.



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3. Examine the following transactions carefully and prepare the cash book with cash, bank, and discount columns for the month of July 2019:

Date July 2019	Transaction	Amount (Rs.)
1	Balance in hand: Cash Overdraft at Bank	 400 5,000
4	Invested further capital out of which 50% is deposited into bank	10,000
6	Sold goods for cash	8,000
9	Collected from Sridhar, our debtor and allowed him to discount	 7,000 100
10	Paid Jahangir, our creditor and received a discount	 500 50
11	Received a cheque from Mr.X	1,000
12	Deposited Mr.X's cheque into bank	
13	The above cheque is returned dishonored	
17	Purchased goods	800
20	Purchased goods from Mr.Y	9,000

(OR)

4. Answer the following: (2 X 5 = 10 Marks)
- Explain different types of errors and how to rectify them.
 - Show how the following errors are rectified which are discovered before preparation of Trial Balance:
 - Rs. 1,000 spent for repairs of the building has been posted to Buildings a/c.
 - A sale of Rs. 730 to Manmohan has been entered in the Sales book as Rs.370.
 - Goods worth Rs.500 purchased from Kalam has been omitted to be recorded in the books.
 - Rs. 400 paid as salary to clerk has been debited to his personal account.
 - Rs. 75 discount allowed by a creditor has been debited to Discount account.

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5. Prepare Bank Reconciliation Statement on the basis of the following information.
On 31st March 2017, the cash book showed a bank balance of Rs. 5700. On checking the pass book with the cash book, the following differences were found:
- Cheques worth Rs. 1500 were deposited in the bank on 28th March 2017, however no credit was given until 31st March 2017. On 1st April 2017, bank gave credit of Rs. 1500 and debited Rs. 500 being return of one cheque.
 - Issued cheque amounting to Rs. 1, 000 before 31st March of which Rs.400 have been debited in the pass book after 1st April.
 - There is a credit of Rs. 75 for interest in the pass book which remains to be adjusted
 - There is a debit of Rs. 10 in respect of bank charges in the pass book, which is not reflected in the cash book.
 - There is a debit in the pass book on 2nd April in respect of a cheque paid in on 31st March and which has been dishonored.
 - There is a debit of Rs 15. In the pass book for interest on temporary O/D.
 - There is a debit of Rs. 400 in the pass book for interest on investment collected. This has been adjusted in the cash book.
 - A B/R for Rs. 700 discounted with the bank for RS 690 in February, has been dishonored as on 31st March 2017.
 - There is also a cheque for Rs 70, which has been debited in the bank a/c of the Cash book has been omitted to be banked.

OR

6. Answer the following: (2 X 5 = 10 Marks)
- What is a Bank Reconciliation Statement and why is it prepared?
 - Prepare Bank Reconciliation Statement of Santosh as on 31-3-2022

Balance as per Cash Book	Rs. 3,000
(i) Cheques issued but not presented at bank	400
(ii) Interest credited in Pass Book Only	200
(iii) Wrongly credited in Passbook	600
(iv) Cheques deposited but not collected	3,500
(v) Bank charges debited in Passbook only	80

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7. A Second-hand Machinery was purchased on 1st January 2013 for Rs.30,000 and Rs.6,000 and Rs.4,000 were spent on its repairs and erection immediately. On 1st July 2014 another machinery was purchased for Rs.26,000 and on 1st July, 2015 the first machinery having become obsolete was auctioned for Rs.30,000. On the same date another was purchased for Rs.25,000. Depreciation was provided on machinery at the rate of 10% on the original cost annually on 31st December. Prepare Machinery Account for all three calendar years.

(OR)

8. Answer the following: (2 X 5 = 10 Marks)
- Distinguish between Provisions and Reserves.
 - Prepare the specimen journal entries under the Sinking Fund method of Depreciation for the first year, second year, and last year.
9. The following is the trial balance of Mr. Shyam as on 31-3-2020. You are required to prepare Trading, P&L A/C for the year ended and also to show the Balance Sheet as on that date after taking into consideration the additional information:

Particulars	Debit (Rs.)	Particulars	Credit (Rs.)
Opening stock	10,000	Capital	25,000
Purchases	29,000	Sundry creditors	14,500
Returns inwards	5,000	Outstanding wages	1,000
Carriage inwards	500	Bank loan	25,000
Carriage outwards	300	Sales	1,60,000
Wages	5,000	Purchase returns	1,000
Insurance	50	Provision for bad debts	350
Salaries	12,000	Commission received	1,000
Administrative expenses	1,000		
Depreciation	1,500		
Buildings	1,00,000		
Furniture	6,000		
Machinery	25,000		
Bank	20,000		
Cash	1,500		
Bad debts	500		
Sundry debtors	10,500		
	2,27,850		2,27,850

Additional information:

- i. Closing stock is valued at Rs.15,000.
- ii. Salaries are outstanding to the extent of Rs.400.
- iii. Provision for bad debts is to be maintained at Rs.500 on Debtors.
- iv. Insurance Rs.20 is paid in advance.

(OR)

10. Answer the following:

(2 X 5 = 10 Marks)

- a. 'Balance Sheet is not an account, it is only the list of balances'. Justify.
- b. Find out Gross Profit from the following figures:

Particulars	Rs.	Particulars	Rs.
Opening stock	10,000	Sales	5,30,000
Purchases	3,20,000	Salaries	50,000
Wages	15,000	Closing stock	60,000
Carriage on purchases	20,000	Returns inwards	8,000
Carriage on sales	12,000	Returns outwards	8,000

SECTION – B

II. Answer any five the following

(5 x 2= 10 Marks)

11. What is Goods and Service Tax? List out any three goods and/or services exempt from levy of GST.
12. List out the subsidiary books of accounts.
13. Explain any 4 reasons for differences in balances of cash book and pass book.
14. Cost of asset = Rs. 11,000; Expected scrap value at the end of its life = Rs.1,000; expected life of asset = 10 years; what is the amount of annual depreciation under straight line method.
15. Ascertain the cost of goods sold from the following figures:

Particulars	Rs.	Particulars	Rs.
Opening stock	30,000	Closing stock	50,000
Purchases	5,10,000	Office expenses	40,000
Returns outward	10,000	Sales	7,00,000
Direct expenses	20,000		

16. Explain Dual aspect Concept and Principle of Consistency.
17. Explain a petty cash book and petty cash book with imprest system.

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