

**SEMESTER - V****ENTREPRENEURSHIP****1. Course Description:**

Programme: B.COM(IPP)

Max. Hours: 60

Course Code: U24/CIP/GE/501

Hours Per Week: 4

Course Type: GE

Max. Marks: 100

No. of Credits: 4

**2. Course Objectives:**

- To build a comprehensive idea about the entrepreneurship culture and motivate the students to be self employed.
- To help the students to develop the entrepreneurial skills.

**3. Course Outcomes:**

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

CO1: Explain the entrepreneurial Opportunities and challenges in the current scenario.

CO2: Identify the initial process required to initiate a business plan and project formulation, appraisal & evaluation.

CO3: Discuss the various sources of finance, institutional support and government policy.

CO4: Explain about MSME's and their role in the economic development.

*Deepa S*  
**Head**  
Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

#### 4. Course Content:

##### MODULE I : INTRODUCTION

(15 Hrs)

Concept of entrepreneurship Entrepreneur – competencies and characteristics - values and attitudes of entrepreneur - types of entrepreneurs- challenges of entrepreneurship. Women entrepreneurship – challenges of women entrepreneurship in India- developing women entrepreneurship- self help groups.

##### MODULE II : BUSINESS PLAN

(15 Hrs)

Self employment types of business model - environmental Analysis – socio-cultural, economic, financial, technological and legal- formulation of Business plans – contents, Project report – essentials, contents and format; Project Appraisal – concepts and methods.

##### MODULE III : FUNDING

(15 Hrs)

Financing of Enterprise: Financial Planning – need Sources of finance – internal and external sources of finances short term and long term finance -venture capital and angel investors- institutional finance- institutional support to entrepreneurs, T-HUB, W-HUB – incentives and facilities - government policy for small scale enterprises.

##### MODULE IV : SMALL, MICRO, MEDIUM SCALE ENTERPRISES

(15 Hrs)

Definition of Small Scale Industry – Characteristics of Small Scale Industry - Objectives – Scope of Small, Micro & Medium Industries – Role of MSMEs in Economic development – Opportunities for entrepreneurial growth in MSMEs (Govt schemes for MSMEs). MSMEs problems. MSMED Act- tax incentives for MSMEs.

#### 5. References:

1. Desai, Vasant. Dynamics of Entrepreneurship Development, Himalaya
2. Drucker, Peter. Innovation and Entrepreneurship-Practice and Principles
3. Mascarenhas, Romeo. Entrepreneurship Management. Vipul Prakashan
4. Paul, Jose; Kumar, Ajith. Entrepreneurship Development and Management. Himalaya

DEPARTMENT OF COMMERCE, ST. FRANCIS COLLEGE FOR WOMEN, HYDERABAD

214

Deep  
Head  
Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

publishing house

5. Khanka, S.S. Entrepreneurial Development. Sultan Chand publication
6. Entrepreneurship Development: A.Shankaraiah et al, KalyaniPublishers .
7. Gordon, Natarajan. Entrepreneurship Development. Himalaya publishing house
8. Gupta, C.B., Srinivasan Entrepreneurial Development. Sultan Chand

*Deepa S*

*Head*  
Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

## 6.Syllabus Focus

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

Local /Regional/National /Global Development Needs	Relevance
Global Development Needs	<p>It helps the students to have the knowledge about the different types of business models and how to start a business.</p> <p>And they know about the procedure for starting up the venture and different sources of funding.</p>

### b)Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
EMP	Modules 1 to 4	It helps the students to develop entrepreneurial skills and helps them to be self-employed.

*Deepa*  
**Head**  
 Department of Commerce  
 St. Francis College for Women  
 Begumpet, Hyderabad - 16



**7. Pedagogy:**

S. No	Student Centric Methods Adopted	Type/Description of Activity
1.	Role plays, Seminars, workshops	Participative Learning
2.	Mini Projects	Experiential Learning
3.	Case Studies	Problem Solving

**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	IA-1	Written exam
CO2	IA-2	
CO3	CIA-2 Case Studies	
CO4	CIA-2 Mini projects	

*Deepa S*  
**Head**  
 Department of Commerce  
 St. Francis College for Women  
 Begumpet, Hyderabad - 16

**b) Model Question paper – End Semester Exam****ENTREPRENEURSHIP**

Course Code: U24/CIP/GE/501

Max Marks: 60

Credits: 4

Time: 2 Hrs

**SECTION - A****I. Answer the following****4 x 10 = 40 M**

1. Describe an entrepreneur. What are the distinguishing characteristics of a successful Entrepreneur?

**(OR)**

2. Explain about women entrepreneurship and opportunities and challenges for women entrepreneurs.
3. How can one identify new business opportunities? Explain the steps involved.

**(OR)**

4. How do you formulate a business plan?
5. Explain the role of any four Entrepreneurship Development Training Institutes in India in entrepreneurship development.

**(OR)**

6. Explain about different sources of finance.
7. Explain role of MSME economic development.

**(OR)**

8. Explain the opportunities for entrepreneurial growth in MSMEs.

*Deepa S*  
**Head**

Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

**SECTION - B****II. Answer any four of the following****4 × 5 = 20 M**

11. What is the importance of Self help group.
12. What are the contents of Project report.
13. Describe venture capital and angel investors.
14. Explain Small Scale industry and features.
15. Explain MSMED Act.
16. What is Project appraisal and its methods.



**Head**  
Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

**SEMESTER - V****FINANCIAL MARKETS****1. Course Description:**

Programme: B.COM (IPP)  
Course Code: U24/CIP/DSE/501  
Type of Course: DSE  
No. of Credits: 5

Max. Hours: 75  
Hours Per Week: 5  
Max. Marks: 100

**2. Course Objectives:**

- The course aims to introduce concepts of Financial Markets in India.
- The course enables students to identify the participants of a financial market and list the characteristics of efficient markets.
- The course structure helps students identify business opportunities in the Indian Financial markets.

**3. Course Outcomes:**

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

CO1: Define the different components, primary and support activities in a Financial System.

CO2: Discuss the various markets available for money and near money assets in India and recognize the regulations in the respective markets.

CO3: Analyze the various avenues available to the corporates in India to raise money in a primary market in general and in India in specific.

CO4: Describe the process of trading in Indian Stock markets and the features of the Stock market.

CO5: Assess the regulatory architecture of Indian Capital markets.

*Deepa S*  
**Head**

Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16



#### 4. Course Content

##### MODULE I: AN OVERVIEW OF FINANCIAL SYSTEM

(15 Hrs)

Introduction, Role or Functions of Financial system. Constituents of Indian Financial System – Financial markets-development and growth of financial and capital markets in India; financial reforms and present scenario, regulatory framework concerning financial markets in India- Depository system- Definition and Objectives - Need - Advantages and Disadvantages.

##### MODULE II : MONEY MARKETS

(15Hrs)

Introduction, meaning, concept, and definition of Money Market Structure of money Market, Call Money market, Collateral Loan market, Acceptance Market, Bill Market, The Institution of Money market, Characteristics of a Developed Money market, Significance / Functions of Money market. Money market instruments-Commercial bills, Treasury Bills, Commercial Paper, Certificate of Deposit- Repos – ADR's and GDR's. Role of RBI in money market - Indian Money market players, features, defects, reforms and recent developments in Indian Money markets.

##### MODULE III : PRIMARY MARKET

(15Hrs)

Indian Capital Market –Introduction, Meaning, Objectives and Importance, Functions of capital market, Structure of Capital Market – Indian Primary Market - Intermediaries in Primary markets – Instruments of Primary Market- Role of the new issue market – Employees Stock options – Buy Back of Securities – Insider Trading – Book Building Process - Recent development in Primary Markets.

##### MODULE IV: SECONDARY MARKETS AND REGULATIONS

(15Hrs)

Introduction, Definition, Characteristics of Stock exchanges, Functions of Stock exchange, - Intermediaries –Developments of Secondary Markets – Stock exchange operations – Nature of Transactions in stock market – Insider Trading and SEBI Regulations – Listing and Trading of Securities – Settlement Procedure and Rolling Settlement – NSE , BSE ,OTCEI– Construction of index – Derivatives Trading.

*Deepa S*  
**Head**

Department of Commerce  
St. Francis College for Women  
Wynnet, Hyderabad - 16

## MODULE V : SEBI

(15 Hrs)

Introduction, SEBI Act, 1992, Purpose of the Act, the management of the Board, Powers and Functions of SEBI – Organization - SEBI Guidelines – Primary market – Secondary market – Regulatory Role of SEBI in protecting Investors' interests.

**5. Reference**

1. Bharati V .Pathak Indian Financial System-Pearson Education India
2. Gordon and Natarajan Financial Markets and Services-Himalaya Publishing House
3. .Vasant Desai, The Indian Financial System and Development-Himalaya Publishing House
- 4 Shashi K.Gupta, Nisha Aggarwal & Neeti Gupta Financial Institutions and Markets-Kalyani Publishers

(Latest edition of readings to be used)

**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 to students to to identify business opportunities in the Indian Financial Markets this course opens door for students to tap the various avenues available in money market and capital markets to raise funds for both short term and long term purposes which in turn can lead to massive investment and capital formation in the economy

*Deepa*  
**Head**

Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

**b) Components of Skill Development/ Entrepreneurship Development/ Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
Employability	Modules 1,2,3,4,5	By doing Case Studies and Assignment students can increase their analytical and decision making skills which goes a long way in enhancing their job prospects in financial markets

**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Experiential learning	Field trip to a stock exchange
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-1-Written exam	Written Exam
CO2	CIA-1-Written exam	
CO3	CIA-2 Assignment	
CO4	CIA-2-Concept based Testing	
CO5		

*Deepa S*  
**Head**



**b) Model Question paper – End Semester Exam****FINANCIAL MARKETS**

Course Code: U24/CIP/DSE/501

Max Marks: 60

Credits: 5

Time: 2 Hrs

**SECTION - A****I. Answer the following****5 x 10= 50 M**

1. Define Financial System. Explain the various constituents of the Financial System in detail?

**(OR)**

2. What is meant by the Depository System? Describe its advantages and disadvantages in brief?

3. Explain the various Money Market Instruments in brief.

**(OR)**

4. Discuss the salient features of Indian Money Market. and also the recent developments in the Indian Money Market?

5. Analyze the growth , functions and role in New Issue Market in development of the Indian financial sector?

**(OR)**

6. Examine the structure and composition of intermediaries in primary markets?

7. Explain Listing and Trading of Securities. Discuss the documents to be filed with Stock Exchange for listing of securities?

**(OR)**

8. Describe some of the major stock exchanges in India. How is OTCEI different from other stock exchanges?

*Deepa*  
**Head**



9. Evaluate and assess the management, powers and functions of SEBI in detail?

(OR)

10. Justify the significance of SEBI by critically appraising the various guidelines issued by SEBI for disclosure and investor protection?

### SECTION - B

**II. Answer any five of the following**

**5 x 2 = 10 M**

11. Define a Financial market?
12. Explain ADR ?
13. Categorize the various types of financial instruments in NIM?
14. Explain Rolling settlement in brief?
15. Assess the role of SEBI in regulating the primary market in short?
16. Discuss about Repo ?
17. Discuss about SENSEX in brief?

### c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO1	2	10	1	2
2	15	CO2	2	10	2	2
3	15	CO3	2	10	1	2
4	15	CO4	2	10	2	2
5	15	CO5	2	10	1	2

*Deepa S*  
**Head**

**SEMESTER – V**

**FINANCIAL REPORTING**

**1. Course Description**

Programme: B.Com (A&F,H,IPP)

Course Code: U24/COM/DSE/507

Course Type: DSE

No. of credits: 5

Max. Hours: 75

Hours per week: 5

Max. Marks: 100

**2. Course Objectives:**

- To understand the principles and recent trends in presentation of financial statements and learn various aspects of financial reporting and their importance in information

**3. Course Outcomes**

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

CO1: To Apply knowledge on Indian Accounting Standards and Application of Ind AS

CO2: To Demonstrate the meaning of Holding and Subsidiary Company and Prepare the Consolidated Balance Sheet

CO3: To Illustrate the concept of Employee Stock Option Plan (ESOP) and prepare accounting for ESOP transactions

CO4: To Summarize the knowledge on Government Accounting

CO5: To Discuss recent development in Accounting

*Deepa S*  
**Head**

Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

#### 4. Course Content

##### MODULE I: APPLICATION OF ACCOUNTING STANDARDS

(15 Hrs)

Financial statements-presentation-accounting principles-characteristics of useful financial statements-financial reporting standards. Introduction to accounting standards- Accounting Standards Board- Indian Accounting Standards issued by ICAI- application of certain accounting standards- Introduction of Indian Accounting Standards (Ind AS)- Disclosure Requirements of Ind AS-1: Presentation of financial statements -Ind AS-7: Cash flow statements -Ind AS-8: Accounting policies, changes in accounting estimates and errors – Ind AS-10: Events after the Balance Sheet - Ind AS-2: Inventories -Ind AS-16: Property, Plant and Equipment -Ind AS-24: Related party disclosure - Ind AS-18: Revenue Recognition- Ind AS-20: Accounting for Government Grants (Theory only)

##### MODULE II: CONSOLIDATED STATEMENT OF GROUP COMPANIES

(15 Hrs)

Concept of group–Purposes of consolidated financial statements – Minority interest – Goodwill - Consolidation procedures – treatment of pre-acquisition and post-acquisition profits. Simple Problems on single holding - preparation of consolidated balance sheet as per revised schedule

##### MODULE III: ACCOUNTING FOR EMPLOYEE STOCK OPTION PLAN

(15 Hrs)

Accounting for ESOP: ESOP- Definition of Vesting period- Exercise period-Grant- Option-Exercise Period-Exercise Price-Classifications-Accounting Procedures for ESOP- Accounting treatment for ESOP (Simple Problems on ESOP)

##### MODULE IV: GOVERNMENT ACCOUNTING

(15 Hrs)

General Principle-Comparisons with commercial account- Role of CAG of India- Role of Public Accounts Committee- Review of Government Accounting Standards issued GASB- Government accounting and Reporting (Theory only)

##### MODULE V: RECENT DEVELOPMENTS

(15 Hrs)

Value added statement-EVA- human resource accounting- meaning-features, merits and demerits- presentation. (Simple problems on VAS, EVA, HRA). CSR-concept- CSR Terminologies used in CSR-Disclosure aspect- ESG reporting- Reporting Practices of different types of companies (Theory)

*Deepa*  
**Head**

Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16



**5. References:**

1. S. N .Maheshwari, Corporate accounting, Vikas Publication
2. D.S Rawat, Students Guide to Accounting standards, Taxmann
3. Guidance notes issued by ICAI
4. HervéStolowy, Michel Lebas, Financial accounting and reporting: A global perspective
5. Philip's James Hunt, Financial derivatives in theory and practice-
6. Shukla and Grewal. Advanced Accounting – volume II, S Chand publications

**6. Syllabus Focus****A) Relevance to Local/ Regional/ National/ Global Development needs**

Local/ Regional/ National/ Global Development needs	Relevance
Global	By understanding the concept, theory and various Financial Reporting standards students develop a critical mindset that enhances their decision-making abilities in accounting field. Moreover, this knowledge prepares students to bring uniformity in accounting methods by proposing accounting treatments to a accounting issue.

*Deepa S*  
**Head**

Department of Commerce  
 St. Francis College for Women  
 Begumpet, Hyderabad - 16



**B) Components on Skill Development/ Entrepreneurship Development/ Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
EMP	Modules I – V	By doing mini projects and case studies on the companies adopting financial reporting standards and the application used by them combining with networking students can position themselves as attractive candidates for employment in industries.

**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Seminar Presentation	Participative Learning
2.	Quiz	Experiential Learning
3.	Group Discussion	Participative Learning

**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 Examination
CO2	CIA-1	
CO3	CIA-2 Presentation	
CO4	CIA-2 Quiz	
CO5		

*Deepa*  
**Head**

Department of Commerce  
 St. Francis College for Women  
 Begumpet, Hyderabad - 16

**b)Question Paper Pattern****FINANCIAL REPORTING  
MODEL QUESTION PAPER****Course Code: U24/COM/DSE/507**  
**Credits: 5****Max Marks: 60**  
**Time: 2 Hrs****SECTION – A****I. Answer the following:****5 x 10 = 50 M**

1. Explain Financial Statements, Accounting Principles and also write about the characteristics of useful Financial Statements.

**OR**

2. Explain about IAS 7 – Cash Flow Statement.

3. The following are the summarised Balance sheets of P Ltd. and Q Ltd. as on 31-3-2021.

Liabilities	P Ltd. Rs.	Q Ltd Rs.	Assets	P Ltd. Rs.	Q Ltd. Rs.
Share Capital	6,00,000	1,50,000	Assets	5,40,000	3,60,000
Reserves	90,000	30,000	Shares in B Ltd. (80%)	6,90,000	-
P & L A/c balance – Beginning	1,80,000	90,000	Cash at Bank	60,000	30,000
Profit for 2021	1,20,000	30,000			
Creditors	3,00,000	90,000			
Total	12,90,000	3,90,000	Total	12,90,000	3,90,000

P Ltd. acquired shares in Q Ltd. to the extent of 80% on 1 st July 2020. Prepare Consolidated Balance Sheet.

**OR**

4. Explain the following terms:

- Minority Interest
- Cost of Control

5. What is Employees Stock Option Plan? Write about Vesting Period, Exercise Period and Exercise Price.

**OR**

6. X Co. Ltd. has its share capital divided into equity shares of Rs. 10 each. On 1-10-2020 it granted 20,000 employees stock option at Rs. 50 per share when the market price was Rs. 120 per share. The options were to be exercised between 10 th Dec, 2020 and 31 st March 2021. The employees exercised their options for 16,000 shares only and the remaining options lapsed. The company closes its books on 31 st March every year. Show Journal Entries (with narration) as would appear in the books of the Company up to 31<sup>st</sup> March 2021.

7. What is Government Accounting? Write the differences between Government Accounting and Commercial Accounting.

*Deepa*  
*Head*



OR

8. What is the role of CAG of India.

9. Given below is the Summarized Profit &amp; Loss Account of Strong Ltd.

Summarized Profit & Loss Account  
For the Year Ended 31 st March 2021

Particulars	Notes	Amt (Rs. '000)
Income		
Sales	1	28,525
Other Income		<u>756</u>
Total Income		<u>29,281</u>
Expenditure		
Operating Cost	2	25,658
GST		1,718
Interest on Bank Overdraft	3	93
Interest on 10 % Debentures		<u>1,157</u>
Total Expenditure		<u>28,626</u>
Profit before Depreciation		655
Less: Depreciation		<u>(255)</u>
Profit before Tax		400
Provision for Tax	4	<u>(275)</u>
Profit after Tax		125
Less: Transfer to Fixed Asset Replacement Reserve		<u>(25)</u>
		100
Less: Dividend		<u>(45)</u>
Retained Profit		<u>55</u>

Notes:

1. This represent the invoice value of goods supplied after deducting discounts, returns and sales tax.
  2. Operating cost includes Rs. ('000) 10,247 as wages, salaries and other benefits to employees.
  3. The Bank Overdraft is treated as a temporary source of finance.
  4. The charge for taxation includes a transfer of Rs. ('000) 45 to the credit of deferred tax account.
- You are required to:
- a. Prepare a Value-Added Statement for the year ended 31 st March 2021.
  - b. Reconcile total value added with profit before taxation.

OR

10. What is Human Resource Accounting? Write its Features, Merits and De-merits.

## SECTION – B

II. Answer the following:

5 x 2 = 10 M

11. What are Indian Accounting Standards
12. What is a Holding Company

*Deepa*  
*Head*

13. What is a Grant
14. Explain about Public Accounts Committee
15. What is Economic Value-Added Statement
16. Explain Human Resource Accounting
17. What is Accounting Standard Board

**c) Question Paper Blueprint**

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

**d) Paper setting guidelines as per Blooms Taxonomy**

SECTION A - INTERNAL CHOICE					5 Q X 10 M = 50 M
Question Number	Question	Question	CO	BTL(Blooms Taxonomy Level)	
1	Module 1	Explain	CO 1	III (Applying)	
2	Module 1	Explain	CO 1	III (Applying)	
3	Module 2	Prepare	CO 2	III (Applying)	
4	Module 2	Explain	CO 2	III (Applying)	
5	Module 3	What	CO 3	III (Applying)	
6	Module 3	Prepare	CO 3	III (Applying)	
7	Module 4	What	CO 4	II (Understand)	
8	Module 4	What	CO 4	II (Understand)	
9	Module 5	Prepare	CO 5	II (Understand)	



**SEMESTER V****FINANCIAL SERVICES****1. Course Description**

Programme: B.Com (IPP)

Course Code: U24/CIP/DSE/502

Course Type: DSE

No. of Credits: 5

Max Hours: 75

Max Marks: 100

Hours Per Week: 5 Hrs

**2. Course Objectives**

- The course aims to introduce the various financial services in practice in the economy.
- The course structure helps students to identify business opportunities in the Indian Financial Services sector.

**3. Course Outcomes**

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

CO1: Define the functioning of Indian Financial service sector with special reference to fund based services and fee based services

CO 2: Describe the basics of leasing and ire purchase and its rationale.

CO3: Calculate the means of functioning of venture capitalists

CO4: Examine the process of factoring and forfaiting

CO5: Assess mutual funds and credit rating, their types, process, and working.

*Deepa*  
**Head**

Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

#### 4.Course Content

##### MODULE I: AN OVERVIEW OF THE FINANCIAL SERVICES (15Hrs)

Meaning and Concept, Characteristics of financial services. Kinds of financial services – fund-based and fee-based services. Intermediaries providing financial services, Growth of financial services sector in India.

Overview of the fund and fee-based services – Fund based: Leasing, Hire Purchase, Consumer credit, Bill Discounting, Venture capital, Housing finance, Insurance, Factoring -Fee-based: Merchant banking, credit rating, Stock Broking, and Mergers.

##### MODULE II: LEASING AND HIRE PURCHASE (15 Hrs)

Leasing – Financial lease and Operating lease – Differences between Lease and Hire purchase – Types of financial leasing – Advantages of leasing – Consideration under lease Vs. Buy decision-leasing in India – Problems of Leasing companies - Hire Purchase – Terms of the agreement under hire purchase –Advantages.

##### MODULE III: VENTURE CAPITAL (15 Hrs)

Meaning and definition and features of Venture capital. Types of venture capitalists- modes of financing.-Factors affecting investment decisions and stages of investment.-Selection of venture capitalists. -The procedure followed by venture capitalists.-Venture capital in India – need, problems, prospects and growth and SEBI regulation.

##### MODULE IV: FACTORING (15 Hrs)

Meaning, definition, nature and scope of factoring arrangement.-Types and mechanism of factoring.-Differences between factoring and bill discounting.-Functions of a factor- advantages and impact of factoring arrangement on the balance sheet.

Forfeiting-concept and meaning of forfeiting-forfeiting process- advantages of forfeiting-differences between factoring and forfeiting.

*Deepa S*  
*Head*

## MODULE V: CREDIT RATING AND MUTUAL FUNDS

(15 Hrs)

Credit Rating- Origin, meaning, definition, and nature of credit rating. Need and importance of credit rating agencies in India- CRISIL, CIBIL, ICRA, CARE.

Mutual Funds- Concept and meaning of mutual funds. Types of the mutual fund. Organization of mutual funds. Performance of mutual funds, Advantages, and Problems.

**5. References**

1. Shashi K Gupta and Nisha Aggarwal. Financial Services -, Kalyani Publishers
2. Gordon and Natarajan,. Financial Markets and Services - Himalaya Publishing House
3. Bharati V. Pathak Indian Financial System, Pearson Education India
4. Vasant Desai. The Indian Financial System and Development -, Himalaya Publishing House
5. Shashi K. Gupta, Nisha Aggarwal & Neeti Gupta Financial Institutions and Markets, Kalyani Publishers.

(latest editions of the readings to be used)



Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16



## 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 to students to to identify business opportunities in the Indian Financial services sector this course opens door for students to tap the various avenues available in financial services to become successful in the fields of Leasing,Hire Purchase,Factoring,Venture capital ,Mutual Funds and Credit Rating

### b) Components of Skill Development/ Entrepreneurship Development/ Employability

SD/ED/EMP	Syllabus Content	Description of Activity
Employability	Modules I,II,III,IV & V	By doing Case Studies and Assignment students can increase their analytical and decision making skills which goes a long way in enhancing their job prospects in financial services sector

*Deepa*  
Head

Department of Commerce

St. Francis College for Women  
Begumpet, Hyderabad - 16



**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Experiential learning	Quiz
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-1-Written exam	Written Exam
CO2	CIA-1-Written exam	
CO3	CIA-2 Assignment	
CO4		
CO5	CIA-2 Concept based Testing	

*Deepa*  
*Head*

Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

**b) Model Question paper – End Semester Exam****FINANCIAL SERVICES**

Course Code: U24/CIP/DSE/502

Max Marks: 60

Credits: 5

Time: 2Hrs

**SECTION – A****I. Answer the following****5 x 10 = 50 M**

- 1) Define the concept of Financial Services in brief. Also, state the growth of the Financial Services sector in India.

**OR**

- 2) List the Characteristic features and importance of Fee Based Services in detail?
- 3) Explain Financial Leasing and Operating Leasing in brief. Also, discuss the problems faced by Leasing Companies.

**OR**

- 4) Discuss the meaning and merits of the Hire Purchase System. State about the Terms of Agreement under hire purchase?
- 5) Illustrate the Need and Importance of Venture Capital. What according to you are the uses and future prospects of Venture Capital in India?

**OR**

- 6) Compute the various categories of Venture Capitalists. and also calculate the factors affecting their investment decisions.
- 7) Classify the various types of factoring services available in India in detail?

**OR**

- 8) Compare and contrast between the working of Factoring and Bills Discounting?
- 9) Assess the role of Credit Rating Agencies with special reference to the working of CRISIL and ICRA in brief?

**OR**

10) Critically evaluate the performance of the Mutual Fund sector in India in brief?

### SECTION-B

**II. Answer any Five of the following**

**5 × 2 = 10 Marks**

- 11) Define Merchant Banking?
- 12) Discuss about operating leasing in brief?
- 13) Demonstrate the uses of Venture capital ?
- 14) Analyze the merits of forfaiting?
- 15) Justify the role of CRISIL in short?
- 16) What is meant by Consumer Credit?
- 17) Infer the role of forfaiting in brief?

**c) Question Paper Blueprint:**

Modules	Hours Allotted in the Syllabus	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	2	2
3	15	CO-3	2	10	1	2
4	15	CO-4	2	10	1	2
5	15	CO-5	2	10	2	2

*Deepa*  
**Head**

Department of Commerce  
St. Francis College for Women  
Banumpet, Hyderabad - 16



**SEMESTER-V****INCOME TAX-II****1.Course Description**

Programme: B. Com (IPP)  
 Course Code: U24/CIP/DSC/501  
 Type of course: DSC  
 No. of Credits: 5

Max. Hours :75 hrs  
 Hours per week :5  
 Max. Marks:100

**2.Course Objectives**

- To gain knowledge of the basic principles underlying the substantive provisions of direct laws to the students.
- To build the capability of the students with the practical aspects of tax calculations, filing returns and tax planning.

**3. Course Outcomes**

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

CO1: To apply the provisions related to Capital gain

CO2: To Apply provisions related to Income from other sources and compute total income

CO3: To Assess the income of individual and filing of returns for individual assessee

CO4: To apply the provision related to Company tax and to compute tax for companies

CO5: To Describe about tax management and transfer pricing

**4. Course Content****MODULE I : INCOME FROM CAPITAL GAINS**

(15 Hrs)

Capital gains- capital asset-Long term and short-term asset- indexed cost of acquisition -exemption u/s 54, 54EC and 54F- tax liability on capital asset- problems on computation of capital gain. (excluding section 46, 47 and 50)

**MODULE II: INCOME FROM OTHER SOURCES AND COMPUTATION OF TOTAL INCOME**

(15 Hrs)

Income from other sources-section 56(1) and 56(2)-expenses deductible- excluding deemed dividend- problems (excluding bond-washing transactions). Setoff and carry forward of income-clubbing of income for minor- Deduction u/s 80 for individuals (80C, 80D, 80DD, 80DDB, 80E, 80G, 80U). Computation of gross total income for individuals (including pre computed salary and house property income) - problems

DEPARTMENT OF COMMERCE, ST. FRANCIS COLLEGE FOR WOMEN, HYDERABAD

*Head*

210

Department of Commerce  
 St. Francis College for Women  
 Begumpet, Hyderabad - 16



**MODULE III: FILING OF RETURNS**

( 15 Hrs)

Return of income for individuals- voluntary return –due dates for filing Income tax returns –belated return – revised return- defective return - loss return -Tax Deducted at source (TDS ) Tax Collected at Source (TCS)-filing of returns- refunds-practical problems

**MODULE IV : COMPANY TAXATION**

(15 Hrs)

Meaning of company-types of company-residential status of a company-Incidence of tax -scope of total income of company- Profits and gains from business for companies-allowances/ deductions for companies- Minimum Alternate Tax(MAT) –computation of problems. Problems on computation of profits for companies including MAT. Gross total income of a company including set off and carry forward- return of income –loss return-revised return-annual information return- Due dates for filing I-T returns for companies- tax audit for companies- Form 3CA, 3CD- refunds.

**MODULE V: TRANSFER PRICING & TAX MANAGEMENT**

(15 Hrs)

Tax planning, tax avoidance and tax evasion- tax planning with respect to setting up of new businesses. Introduction to transfer pricing- definitions'- enterprise-arm's length price-international transaction-associated enterprise. (theory only)

**5. References:**

1. Dr V.K..Singhania Students Guide to Income Tax-Taxmann's
2. Vinod K Singhania, KapilSinghania Direct taxes law & practice –, Taxmann's
3. Girish Ahuja, Dr. Ravi Gupta Direct taxes law & practice Bharat Law House
4. S. Datey Indirect taxes law & practice V., Taxmann's
5. Gaur & Narang Income Tax Law & Practice Kalyani Publishers  
(As per latest Amendments)

**6. Syllabus Focus**

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

Local /Regional/National /Global Development Needs	Relevance
National	Useful to file the returns for individual assessee and also in tax planning.

DEPARTMENT OF COMMERCE, ST. FRANCIS COLLEGE FOR WOMEN, HYDERABAD

201

*Deepa*  
*Head*  
Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

## b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Module II	Relevance of Form 16 and filling of Form 16.
EMP	Module II, III & IV	Computation of tax liability
ED	All modules	Relevance of Form 16 and filling of Form 16.

## 7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Case studies	Problem solving
2.	Objective test	Quiz

## 8. Course Assessment Plan

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

<b>COs</b>	<b>Continuous Internal Assessments – CIA ( 40%)</b>	<b>End Semester Examination (60%)</b>
CO1	CIA-1	Written Exam
CO2	CIA-1	
CO3	CIA-2 Objective Type Test	
CO4	CIA-2 Assignment/Objective Type test/Quiz	
CO5		



## b) Model Question Paper- End Semester Exam

## INCOME TAX - II

Course Code: U24/CIP/DSC/501

Max Marks: 60

Credits : 5

Time: 2Hrs

## SECTION - A

## I. Answer the following

5 x 10 = 50 M

1. Mr. Chandrahas Joshi sold his residential house on 1.11.2022 for ₹18,25,000 which he had purchased for ₹4,10,000 on 1.2.2002. He spent ₹56,100 for its improvement in 2003-04. In 2005-06 he had agreed to sell the house to K.Rajasekhar for ₹6,50,000 and had received an advance of ₹10,000 for the same. However since Mr. Rajasekhar did not get the sale registered within the agreed time, the agreement was canceled and the advance money was forfeited by Mr. Joshi.

Compute the Capital gain for the assessment year 2023-24 assuming that Mr.Chandrahas Joshi bought a new residential house on 1.11.2022 for ₹2,50,000 and invested on 1.3.2023 ₹1,50,000 in the capital gains bonds of National Highway authority of India (Notified u/s 54EC). The cost inflation index for the financial years 2001-02 ,2003-04,2005-06,2022-23 were 100,109,117 and 331 respectively.

OR

2. Mr.X owns a residential house in Bangalore. From the following information, Compute the Amount of capital gain.

Cost of construction (during 2004-05)	₹ 6,00,000
Cost of additions and improvements(during 2007-08)	₹ 2,40,000
Sale Consideration(sale made on 10.10.2022)	₹31,00,000
Expenses on transfer	₹.20,000
Cost of new house purchase in Hyderabad(on 15.1.2023) (house is half finished)	₹4,00,000
Amount deposited in Capital gain deposit scheme in SBI on 25.7.2023	₹3,00,000
An amount of ₹2,00,000 withdrawn from capital gain deposit scheme on 12 <sup>th</sup> May, 2025 and utilized for the completion of the house	
Cost inflation index for 2004-05 is 113, for 2007-08 is 129 and for 2022-2023 is 331.	

3.From the following particulars of Mr,X for the previous year ended 31<sup>st</sup> March, 2023, compute his income from other sources for the assessment year 2023-24

He received: 1. Director's fee from a company	₹10,000
2.Interest on Bank Deposits	₹ 3,000
3.income from undisclosed sources (unexplained Money)	₹12,000
4.Winnings from Lotteries	₹ 24,500
5.Royalty on a book written by him	₹. 8,000
6.By giving lectures in functions	₹ 5,000
7.Interest on loan given to a relative	₹7,000

DEPARTMENT OF COMMERCE, ST. FRANCIS COLLEGE FOR WOMEN, HYDERABAD

Head

Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

202

8. Interest on tax free debentures of a company (listed in recognized stock exchange)	₹3,600
9. Dividends on shares	₹6,300
10. Interest on post office savings bank a/c	₹500
11. Interest on Government Securities	₹2,200

He paid ₹100 for collection of dividend and ₹1,000 for typing the manuscript of a book written by him.

OR

4. Mr. X a resident of India, submits the following particulars of his income for the assessment year 2023-24

1. Income from house let out (computed)	₹9,500
2. Profit from radio business	₹19,600
3. Profit from electric business	₹1,800
4. Speculation income	₹1,900
5. Short Term Capital gains	₹3,200
6. Long Term Capital gains	₹9,250

Current year's depreciation relating to electric goods business is ₹2,500

The following items have been brought forward from preceding assessment year

a. Loss from cycle business discontinued during the previous year 2020-2021	₹3,900
b. Loss from electric business	₹2,700
c. Loss from radio business	₹1,900
d. Unabsorbed depreciation of electric business	₹1,000
e. Speculation loss	₹3,200
f. Short term capital loss for the year 2018-	₹4,100
g. Long term capital loss for the year 2019-	₹6,450

You are required to compute his gross total income and deal with the carry forward of losses

5. 1) Mr. I.M. Verma is the Manager of Punjab Cotton Mills Ltd. He draws a salary of Rs.33,000 p.m.. His other incomes are

- Interest on Fixed Deposits with Andhra Bank Rs.14,800 and interest credited in the savings account in the bank Rs.22,000
- Winnings from Lottery Rs.60,000
- Dividends from an Indian Company Rs.3,600
- Long term capital gain from house Rs.10,000
- Short term capital loss Rs.10,000



f) Long term capital loss from gold brought forward from the assessment year 2018-19 Rs.20,000

The following deductions are claimed

- 1) Life insurance premium (policy for 1,00,000 taken in 2005) Rs.14,500
- 2) Donation for Punjab University Rs.5,000
- 3) Donation to Clean Ganga Fund set up by central government Rs.5,000
- 4) education of his children Rs.4,500

Assess his total income and tax payable for the assessment year 2023-24.

OR

4) From the following particulars Assess the total income of Mr. Bal Yogi

1. Business income	2,94,000
2. short term capital gain	20,000
3. Long term capital gain	36,000
4. dividend	12,000
5. Interest on savings Account	9,500
6. interest on units of UTI	6,000
7. dividends from cooperative society	4,000
8. accrued interest on NSC( VIII th issue)	6,500
9. Winnings from lotteries(net)	2,000
10. Winnings from horse race (net)	7,000
11. Payment of medical insurance premium by cheque	
On own life	3,000
On wife's life	2,000
On children's life	2,000
12. donation to approved public charitable trust	14,000
13. Donations to poor student for higher studies	18,000
14. Donation for religious purpose	10,000
15. Donation to P.M. National Relief fund	5,000
16. Donation to Rajiv Gandhi foundation	6,000

DEPARTMENT OF COMMERCE, ST. FRANCIS COLLEGE FOR WOMEN, HYDERABAD

Deepa S  
Head  
Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

205

17. Donation to Chief Minister's Earthquake relief fund	4,000
18. Donation in cash to temple	10,000
19. Mr. Bal Yogi has dependent son who is mentally Retarded and the annual expenditure on his treatment is	24,000
20. Another child of Mr. Yogi is suffering from a notified Disease and amount spent during the previous year is	20,500

7. Compute the tax payable by a company for the assessment year 2023-24 if
- its total income is ₹4,00,000 and book profit is ₹18,50,000 : or
  - its total income is ₹6,20,000 and book profit is ₹12,33,330
- Assume normal tax rate applicable to company is 30%

OR

8. The total income of XYZ Ltd, a domestic company, computed under the normal provisions of income tax act is ₹2,50,000. However, the book profits of the company (calculated as per sec 115JB) amount to ₹8,15,000. Calculate the tax liability of the company for assessment year 2023-24, on the assumption that the total turn over of the company for the previous year 2018-19 did not exceed ₹400 crores.

9. Explain in detail the differences between tax planning and tax avoidance.

OR

10. Explain the tax planning with respect to setting up of a new business.

## SECTION – B

II. Answer any **FIVE** of the following

5 × 2 = 10 M

1 Mr. Ankit purchased a residential house during the previous year 2001-02 (C.I.I. = 100) for Rs. 40,00,000 and sold it for 2 crores during the previous year 2022-23 (C.I.I. = 331). Compute taxable capital gains for the assessment year 2023-24.

2. Compute income from other sources from the information given below

- winning from lottery Rs.1,00,000
- Gift received from brother Rs.2,00,000
- Gift received from friend Rs.1,00,000
- Gift Rs.1,40,000 received on Marriage

3. Distinguish various ITRs under the Income Tax Act, 1961

*Deepa*  
Head



4. How would be find out the residential status of a Company assessee under Indian Income Tax Act,1961.
5. What is transfer pricing?
6. What approach would you for the various donations under 80G
7. Distinguish between TDS and TCS.

**c) Question Paper Blueprint**

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15 hrs	CO1	2	10	1	2
2	15 hrs	CO2	2	10	2	2
3	15hrs	CO3	2	10	2	2
4	15 hrs	CO4	2	10	1	2
5	15 hrs	CO5	2	10	1	2

**d) Paper setting guidelines as per Blooms Taxonomy**

SECTION A - INTERNAL CHOICE				5 Q X 10 M = 50 M
Question Number	Question	Question	CO	BTL(Blooms Taxonomy Level)
1	Module 1	Compute	CO 1	III (Application)
2	Module 1	Compute	CO 1	III (Application)
3	Module 2	Compute	CO 2	III (Application)
4	Module 2	Compute	CO 2	III (Application)
5	Module 3	Assess	CO 3	V (Evaluate)
6	Module 3	Assess	CO 3	V (Evaluate)
7	Module 4	Compute	CO 4	III (Application)
8	Module 4	Compute	CO 4	III (Application)
9	Module 5	Explain	CO 5	II (Understanding)
10	Module 5	Explain	CO 5	II

DEPARTMENT OF COMMERCE, ST. FRANCIS COLLEGE FOR WOMEN, HYDERABAD

*Deepa*  
**Head**

207  
Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16



**SEMESTER V****INDIRECT AND CUSTOMS TAXES****1. Course Description**

Programme: B.Com(A&F, H, IPP)  
 Course Code: U24/COM/GE/502  
 Course Type: GE  
 No. of credits:4

Max. Hours:60  
 Hours per week:4  
 Max. Marks:100

**2. Course Objective**

- To impart knowledge, the basic principles, features and procedures underlying indirect taxes
- To provide thorough knowledge of laws and practices of indirect taxes-levy-types of indirect taxes-authorities

**3. Course Outcomes**

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

CO1: To Recall the basic concepts of GST

CO2: To Remember provisions related to levy and collection of GST

CO3: To Acquaint and Apply Valuation rules of GST

CO4: To Describe Debit and Credit note under GST

CO5: To Explain the provisions related to Customs Act

**4.Course Contents****MODULE I: INTRODUCTION**

(15 Hrs)

Constitutional Framework of Indirect Taxes before GST (Taxation powers of Union and State Government)- VAT- Meaning-Variants and methods- Defects in the structure of Indirect taxes prior to GST. Rationale for GST- GST-Structure of GST (SGST, CGST, UTGST and IGST)- Taxes subsumed under GST- GST council- GST network-State compensation mechanism-Registration- Process of Registration- Cancellation and Revocation of cancellation of Registration (Theory Only)

**MODULE II: LEVY , COLLECTION & VALUATION OF GST (15 Hrs)**

Introduction- GST-Definitions-Supply-Services-Registered Business-goods-Supply of goods and services- Taxable person- person- supply made in the course or furtherance of business- negative list- activities under schedule I treated as supplies- place of supply-Nature of supply-within the state- interstate- Import and export, Time of Supply (Theory) ( Simple Problems on Time, Place and Nature of Supply)

Value of Supply-Valuation rules-Exemptions from GST, small supplies- Composition schemes, Mode of classification of goods and services, composite and mixed supplies- Aggregate turnover-Taxable turnover-value of taxable supply-invoice value - assessable value (Theory and simple problems)

**MODULE III: INPUT TAX CREDIT (15 Hrs)**

Input VAT on Capital goods, Input credit in case of closing stock, Invoicing, Tax invoice, Bills of supply, Debit note, credit note, supplementary invoice, Transportation of goods without invoice, Input credit mechanism. GST returns- Transfer of Input credit, TDS, TCS, reverse charge mechanism- Input tax credit set off (Excluding Problems on Reverse charge Mechanism) (Theory and problems)

**MODULE IV: CUSTOMS DUTIES (15Hrs)**

Basis of custom duty – definitions of Territorial waters and Customs Waters, Indian Customs Water, Adjudication Authority, Baggage, Coastal Goods, Conveyance, Customs Station, Dutiable Goods, Entry, Export, Export Goods, Exporter, Foreign Going Vessel of Aircraft, Goods, Import, Imported goods, Importer, Person-in-charge, Prohibited Goods, Shipping Bill, Stores, Smuggling, Vehicle, Warehouse, Warehoused Goods, Import Manifest, Export Manifest. Types of Custom duties and Valuation of Customs duty: Different types of custom duties. Value for purpose of Customs Act – New section 14 for valuation, - Provisions relating to customs valuation – rate of exchange for Customs valuation – Inclusion /Exclusions in Customs value. (Theory Only).

**5.References**

- 1.Dr. Vinod Singhania and Monica Singhania – Students Guide to Income Tax – Taxmann Publications
2. Srivathsala, Theory & Practice of GST, HPH
- 3.Dr. Ravi M.N Theory & Practice of GST, PBP
- 4.CA Dr.K.M.Bansal , Indirect taxes, Taxmann publications
- 5.Dr.Girish Ahuja, Indirect Taxes, Bharat Publications.

**(AS PER LATEST AMENDMENTS AND CIRCULARS)**

*Deepa S*  
Head

DEPARTMENT OF COMMERCE, ST. FRANCIS COLLEGE FOR WOMEN, HYDERABAD  
Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16



**6. Syllabus Focus**

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

Local /Regional/National /Global Development Needs	Relevance
National	To identify the concepts of Indirect & Custom Taxes

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Module I	Registration
ED	Module III	Filing of returns
EMP	Module III	Registration and Filing of Returns

**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Experiential learning	Interactive learning
2.	Participative Learning	Presentation
3.	Problem solving	Case Analysis

DEPARTMENT OF COMMERCE, ST. FRANCIS COLLEGE FOR WOMEN, HYDERABAD



**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	IA-10-Problems Computation	Written Exam
CO2	IA-10-Problems Computation	
CO3	CIA-I 10 ---Problem Solving/Objective	
CO4	CIA II10 ---Problem Solving/Objective	

**b) Model Question Paper- End Semester Exam**  
**INDIRECT AND CUSTOMS TAXES**

**Course Code: U24/COM/GE/502**  
**Credits: 4**

**Max.Marks:60**  
**Time: 2Hr**

**Section A****Answer the following:****4Qx10M=40**

1) Explain the scheme and salient features of GST.

Or

2) Explain in detail the constitution and functions of GST Council.

3) Illustrate the concept of negative supply and list the goods mentioned in negative list.

Or

4) a) Elucidate Taxable person, supply of goods in furtherance of business.

DEPARTMENT OF COMMERCE, ST. FRANCIS COLLEGE FOR WOMEN, HYDERABAD

b) Mr. X is supplied goods to Mr. Y on 28<sup>th</sup> July, 2023. The GST rate on goods is changed from 12% to 5% with effect from 1<sup>st</sup> January 2023. Mr. X issued invoice on 28<sup>th</sup> August, 2022 and payment is credited in his bank account on 30<sup>th</sup> December, 2023. Determine the Time of supply.

5) Explain detail the valuation rules in GST.

Or

6) a) Explain in detail the classification of supplies.

b) Mr. X is travelling from Mumbai to Delhi by air. He purchases coffee and snacks while on the plane. The airlines are registered in both Mumbai and Delhi. Decide the place of supply.

7) Define Territorial waters, Indian Customs Water, Dutiable Goods, Export Goods, Exporter.

Or

8) Describe inclusions and exclusions for the valuation of customs duty.

### Section-B

### II Answer any 4 of the following

4Qx5M=20M

- 9) Describe CGST, SGST, IGST, UTGST.
- 10) Name the types of Variants in VAT
- 11) Elucidate Registered Business
- 12) Identify the examples for Composite supply
- 13) Identify small supplies
- 14) Identify Types of customs duties

### c) Blue Print of the Question Paper

#### Indirect and Customs Taxes

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
I	15	CO1	2	10	2	5
II	15	CO2	2	10	2	5
III	15	CO3	2	10	1	5
IV	15	CO4	2	10	1	5

*Deepa*  
**Head**

Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

**SEMESTER-V****SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT****1. Course Description**

Programme: B.Com (H &amp; IPP)

Course Code: U24/COM/DSE/506

Course Type: DSE

No. of Credits: 5

Max. Hours: 75 Hrs

Max. Marks: 100

Hours per week: 5 Hrs

**2. Course Objectives**

- To acquaint the students with the latest concepts & trend in securities market.
- To develop skills of efficient portfolio building with the help of tools of Securities Market Analysis.

**3. Course Outcomes**

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

CO1: Understand the relevance of Fundamental Analysis in Investment Decisions

CO2: Understand about the share valuation approach and also gain knowledge about valuation of bond and bond risk.

CO3: Develop the ability to measure risk and return associated with securities.

CO4: Develop the ability to analyze the portfolio risk and return and use diversification strategy.

CO:5 Develop skills using CAPM to reduce risk in Investment decisions, evaluate and measure Portfolio performance using various indexes.

DEPARTMENT OF COMMERCE, ST.FRANCIS COLLEGE FOR WOMEN, HYDERABAD

*Deep*  
**Head**  
Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16



#### 4. Course Content

##### MODULE -I - INTRODUCTION

(15Hrs)

Need for Fundamental analysis - Economic analysis - Tools of Economic analysis – Industry Analysis – Industry analysis - Tools of Industry analysis - Company analysis - Tools of Company analysis - Technical analysis – Introduction Assumptions of the theory – Efficient Market Theory ,The Dow theory – Charts – Line charts , Bar Charts – Construction of charts – Moving average analysis.(Theory Only).

##### MODULE –II –SECURITY ANALYSIS

( 15 Hrs)

Share Valuation: Share Valuation Model, Dividend Discount Models- Single Period Model and Multi Period Model, Holding Period Return, Constant Growth Model ( Simple Problems)  
Bond Valuation : Bond Basics, Bond Risk, Interest Rate Mix, Default Risk, Time Value Concept, Bond Return, Coupon Rate, Current Yield, Spot Interest Rate, Yield to Maturity (Simple Problems)

##### MODULE-III- RISK AND RETURN

(15Hrs)

Risk management - Risk of Securities -. Systematic Risk - Interest Rate Risk - Market Risk - Purchasing Power Risk - Unsystematic Risk - Business Risk - Financial Risk -- Measurement of Risk and Return, Expected Return, Standard Deviation and Variance of Securities.

##### MODULE -IV – PORTFOLIO ANALYSIS & PORTFOLIO SELECTION

(15 Hrs)

Portfolio Analysis. Traditional V/s Modern - Rationale of Diversification - Markowitz Theory - Effect of Combining two securities - Measurement of Expected Return of Portfolio - Portfolio Risk (including simple Problems).

Measurement of Interactive Risk through covariance- correlation Coefficient between securities - Reduction of Portfolio Risk through diversification (with two securities only). Portfolio Selection - efficient set of Portfolios - Optimal portfolio (including simple Problems).

*Deepa*  
**Head**

Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

## MODULE-V – PORTFOLIO EVALUATION &amp; REVISION (15 Hrs)

Capital asset pricing model: Assumptions- Security market line(SML)- Capital Asset Pricing Model (CAPM) –Assumptions of CAPM - Testing the CAPM – Limitations of CAPM.

Measures of portfolio performance - Reward to variability and rewards to volatility - Sharpe's performance index-Treynor's performance index - Jensen's performance index (Including problems)

Passive Management – Active Management – The Formula plans for the purchase & sale of securities – Rupee cost averaging – Constant rupee plan – Constant ratio plan – Portfolio revision & cost (theory only)

**5. References**

1. Reilly: Investment Analysis and Portfolio Management, Thomson
2. Fisher Donald E & Ronald J Jordan: Securities Analysis & Portfolio Management, PHI
3. Francaia Jack Clark & Richard W Taylor: Theory & Problems of Investment, Mcgraw
4. PunithavathiPundyan: Securities Analysis & Portfolio Management, Vikas
5. Avadhani, V.A: Investment & Security Management in India, Himalaya
6. Gangadhar V: Investment Management, Anmole
7. Sulochana M: Investment Management, Kalyani
8. Strong: Practical Investment Management, Thomson
9. Avadhani, V.A: International finance, Himalaya.

**(Latest editions of the readings to be used)**

*Deepr*  
**Head**  
Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

## 6.Syllabus Focus

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

Local /Regional/National /Global Development Needs	Relevance
Local	Helps investors make informed decisions about where to allocate their capital, fostering local economic growth.
Regional	Portfolio management helps in channeling funds towards projects .Diversification of portfolios across various assets helps in spreading risk, ensuring stability and resilience against economic challenges
National	Security analysis aids in the efficient allocation of capital within the national economy and a well-managed portfolio attracts foreign investors and builds their confidence
Global	Portfolio management facilitates the movement of capital across borders .Global diversification in portfolios helps nations manage risks associated with economic volatility, geopolitical events, and other global uncertainties.

### b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
Skill	Module-I	Quiz on tools of EIC Analysis
Employability	Module- II,III	Case Studies
Entrepreneurship Development	Module- IV & V	Presentation by students on building optimum portfolio through revision plans

*Deep-S*  
Head

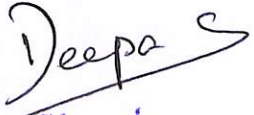


**7. Pedagogy :**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Problem solving	Problem based Learning
2.	Quiz	Experiential Learning
3.	Group Discussion	Participative Learning

**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
CO2	CIA-I	
CO3	CIA-II (QUIZ)	
CO4	CIA-II (Assignment)	
CO5		

  
**Head**  
 Department of Commerce  
 St. Francis College for Women  
 Begumpet, Hyderabad - 16

**b) Model Question Paper- End Semester Exam****SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

Course Code:U24/COM/DSE/506

Max Marks: 60

Credits: 5

Time: 2 hrs

**SECTION – A****I. Answer the following questions****5 x 10 = 50 M**

1. Describe about Economic, Industry, Company Analysis (EIC Analysis) in detail.

**OR**

2. What are the characteristics of investment? Bring out the differences between speculation and investment.
3. Maruti Suzuki's share price on 1<sup>st</sup> April 2021 was Rs.1271 ( $P_t$ ) and the price on 9<sup>th</sup> March 2022 was Rs.1341.90 ( $P_{t-1}$ ). The dividend received was Rs.7.50 ( $D$ ). What is the holding period rate of return? Calculate dividend yield.

**OR**

4. 'Stocks are considered to be risky but bonds are not. This is not fully correct. Explain.
5. What is risk? Explain the different types of risk.

**OR**

- 6.i Given below is the data of two companies A and B. Calculate the expected return from the companies and standard deviation as a risk measure of companies. Which one is better for Return and Risk estimates?

**(5 Marks)**

Outcome	Company A		Company B	
	Expected Return	Probability	Expected Return	Probability
1	6	0.3	8	0.2
2	10	0.5	14	0.5
3	12	0.2	18	0.3

*Deepa*  
Head

6 ii) Calculate the expected return of Ashok's portfolio which is as follows: (5 Marks)

Security	A	B	C	D	E
Expected Return	0.14	0.08	0.15	0.09	0.12
Amount Invested (Rs.)	20,000	10,000	30,000	25,000	15,000

7. Stocks L and M have the following for the past two years

Years	Return	%
	L	M
2005	12	14
2006	18	12

What is the expected return on a portfolio made up of 60% of L and 40% of M?

- Find out the standard deviation of each stock.
- What is the covariance and coefficient of correlation between stock L and M?
- What is the portfolio risk of a portfolio made up of 60% of L and 40% of M?

OR

8. Pearl and Diamond are two mutual funds. Pearl has a mean success of 0.5 and Diamond has 0.22. Diamond has double the beta of Pearl fund's 1.5. The standard deviation of Pearl and Diamond Funds are 15% and 21.43%. The mean return of the market index is 12% and the standard deviation is 7. Risk Free Rate is 8%. Compute a) Jensen Index for each fund. b) Treynor and Sharpe Indices for the funds. Interpret the results.

9. Given the following Information:

	Portfolios			
	P	Q	R	S
Beta	1.10	0.8	1.8	1.4
Return (%)	14.5	11.25	19.75	18.5
Standard deviation (%)	20.0	17.5	26.3	24.5



Risk Free Rate of return is 6 %. Market Return is 12 %

Calculate: i) Sharpe Ratio ii) Treynor Ratio iii) Jensen Ratio

**OR**

10. Explain the assumptions, advantages, and disadvantages of the formula plans for purchase and sale of securities.

### SECTION – B

**II. Answer any five of the following questions**

**5 x 2 = 10 M**

11. What is meant by Security Analysis?
12. What is meant by Business risk?
13. Explain Portfolio Risk?
14. What does the CAPM address?
15. Explain what is meant by active management in portfolio revision?
16. Compile the reasons for return on Investment?
17. What is fundamental analysis?

### c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	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	2	2
3	15	CO-3	2	10	1	2
4	15	CO-4	2	10	1	2
5	15	CO-5	2	10	2	2

*Deepa*  
**Head**

Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

**SEMESTER - V****SERVICES MARKETING****1. Course Description**

Programme: B.COM (H &amp; IPP)

Course Code: U24/COM/DSE/503

Course Type: DSE

No. of credits: 5

Max. Hours: 75

Hours per week: 5

Max. Marks: 100

**2. Course Objectives**

- To define and recall the unique characteristics that distinguish services from tangible goods
- To apply services marketing strategies to build and sustain customer relationships

**3. Course Outcomes**

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

CO1: Recall the unique characteristics of Services

CO2: Explain the importance of aligning 7 P's with the unique characteristics of Services

CO3: Analyse the impact of service quality on customer satisfaction

CO4: Explain how cultural factors, social factors and psychological factors influence consumer decision making process

CO5: Apply services marketing principles to various service organisations like banks, hospitals etc.

**4. Course Content****MODULE I: FOUNDATIONS OF SERVICES MARKETING**

(15 Hrs)

Introduction – The services concept – Service industry – Nature of services – Characteristics of services – Classification of services – Reasons for the growth of services – service environmet in India.

**MODULE II : SERVICES MARKETING MIX**

(15 Hrs)

Segmentation, target marketing and positioning in services - Augmented service marketing mix (7 Ps – Product, Pricing, promotion, Placement, People, Process, physical evidence)

DEPARTMENT OF COMMERCE, ST. FRANCIS COLLEGE FOR WOMEN, HYDERABAD

Developing the service product/ intangible product – Services product planning - Service Life Cycle - Services pricing strategy- Services promotions – Services placement – managing service demand & quality

### MODULE III : DISTRIBUTION STRATEGIES FOR SERVICES (15 Hrs)

Physical evidence - Role of communication in service marketing – Employees role in service delivery – People and internal communication – Process of operations and delivery of services – Monitoring and measuring customer satisfaction – Concept of SERVQUAL Model and GAP model - Role of technology in service marketing – E-services marketing.

### MODULE IV : CONSUMER BEHAVIOUR IN SERVICES (15 Hrs)

Consumer decision making process – Determinants of Consumer Behaviour – Customer behaviour in service setting – customer expectations – consumer perceptions – Customer attitudes – Managing customer satisfaction – Customer loyalty – Customer delight – Customer retention – Customer research – Customer data mining – Service failure & recovery.

### MODULE V : MARKETING OF SERVICES (15 Hrs)

Marketing of Services – New paradigm and perspectives – customer as the centre of attention – automation in services – marketing in Tourism – Retail – Hospitality – Airlines – Telecom – Health care sector – Banking sector

## 5. References:

1. Baron S and Harris k – Services marketing: Text and cases (Palgrave) 2003.
2. Dr.Punithavathy Pandian – Financial Services and markets ( Vikas publication) 2012.
3. Lovelock – Services Marketing: People, technology and Strategy ( Pearson Education, 5 edition) 2001.
4. Zeithami – Services marketing ( TataMc-Graw-Hill, 3 edition) 1999.
5. S. L. Gupta – Marketing of services (Sultan chand).
6. Rama Mohana Rao K- Services marketing (Pearson Edition).
7. Govind Apte – Services marketing (Excel Publishers).
8. Shah Jehan – Services marketing (Himalaya Publishers).
9. Rampal Gupta – Services marketing (Galgotia Publishers).

*Deepa*  
*Secord*  
 Department of Commerce  
 St. Francis College for Women  
 Begumpet, Hyderabad - 16



## 6. Syllabus Focus

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

Local /Regional/National /Global Development Needs	Relevance
National	Services Marketing plays a crucial role in addressing the national need for economic growth and development

### b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Module III	Classroom Presentations
SD	Module V	Project Report

## 7. Pedagogy

S. No	Student-Centric Methods Adopted	Type/Description of Activity
1.	Participative Learning	Presentations
2.	Participative Learning	Role Play

*Deepa*  
**Head**

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 Classroom Presentations	
CO4		
CO5	CIA-2 Project Report	

b) Model Question Paper – End Semester Exam

SERVICES MARKETING  
MODEL QUESTION PAPER

Course Code: U24/COM/DSE/503  
No. of credits: 5

Max. Marks: 60  
Time: 2 Hrs

SECTION - A

I. Answer the following questions 5 x 10 = 50 M

1. Describe the characteristic features of Services

OR

2. Recall the factors responsible for the growth of Services in India

3. Describe 7 P's of Services Marketing

OR

4. Explain STP strategy of “Services”

5. Analyse the challenges businesses may face in managing physical evidence in Services

OR

6. Examine the role of signage and symbols in shaping customer perceptions within a service setting

7. Explain the factors influencing consumer decision - making

OR

8. Outline the role of “motivation” in consumer decision making

9. Develop STP strategies for a Tourism firm

OR

10. Identify the challenges & strategies for managing service quality in the airlines industry

### Section - B

**II. Answer any five of the following**

**5 x 2 = 10 M**

11. Describe the concept Service Environment

12. Explain Service Lifecycle

13. Examine SERVQUAL model

14. Explain the features of culture?

15. What are the examples of banking products?

16. Illustrate service positioning

17. What are the features of e-services

*Deepa S*  
*Head*  
Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16



**SEMESTER - V****STRATEGIC MANAGEMENT****1. Course Description**

Programme: B. COM (H & IPP)  
Course Code: U24/COM/DSE/509  
Course Type: DSE  
No. of credits: 5

Max. Hours: 75  
Hours per week: 5  
Max. Marks: 100

**2. Course Objectives**

- To orient the students to the concept & process of Strategic Management
- To introduce students to environmental analysis in establishing strategic intent in order to gain a competitive advantage
- To familiarize students with the strategies used by companies at corporate, business & generic levels and the process of evaluation & control

**3. Course Outcomes**

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

CO 1: Outline and illustrate the Strategic Management process (Application)

CO 2: Conduct an environmental analysis for a company based on internal & external factors (Analysis)

CO 3: Justify the need for various strategies at the corporate level (Evaluation)

CO 4: Classify & assess the different organizational structures and strategy implementation at the functional level (Evaluation)

CO5: Choose measures for strategic evaluation & control (Evaluation)

*Deepa*  
**Head**

Department of Commerce  
St. Francis College for Women  
Begumpet, HYDERABAD - 16

#### 4. Course Content

##### MODULE I: INTRODUCTION

15 Hours

Strategic Management - An Introduction - Evolution of business policy as a discipline - Defining strategy - Concept of Strategy – Levels of Strategy – Strategic Decision making – issues in strategic decision making – Strategic Management - Concept of strategic management - Characteristics of strategic management – elements in strategic management process – model of strategic management process;

##### MODULE II: ESTABLISHMENT OF STRATEGIC INTENT

15 Hours

Concepts of stretch, leverage & fit – Vision, Mission, Goals & Objectives – Environmental Analysis - Internal Analysis: Competitive Advantage – Competencies -SWOT Analysis –TOWS matrix – Value Chain Analysis - External Analysis: Components of External Analysis - Industry's dominant factors: Porter's Five Forces Model –PEST Analysis – Portfolio analysis: BCG model.

##### MODULE III: FORMULATING STRATEGY

15 Hours

Corporate level Strategies – Stability - Growth: Concentration, Integration, Diversification, Internationalization, Cooperative (Merger & Acquisition, JV, Strategic Alliances) - Retrenchment and Restructuring; Business Level Strategies – Generic Business Strategies – Cost Leadership – Differentiation – Focus – Integrating Cost leadership & Differentiation

##### MODULE IV: STRATEGY IMPLEMENTATION

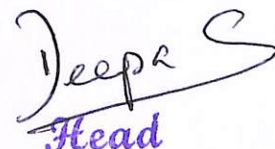
15 Hours

Structural considerations - types of organizational structures – Entrepreneurial, Functional, Divisional, SBU, Matrix, ; Strategy Implementation – Functional and Operational implementation – Nature & need – Financial – Marketing – Operations – Personnel.

##### MODULE V: STRATEGIC EVALUATION AND CONTROL

15 Hours

Strategic Evaluation – Significance – Criteria – Barriers and overcoming barriers - Strategic Control and Operation Control-Types of Strategic Controls –Process of operation Control - Evaluation techniques for strategic and operational control – Role of Organisational systems in evaluation – information systems – control system – reward system.



Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

**5. References**

1. Azhar Kazmi: Strategic Management & Business Policy, The McGraw Hill Companies
2. Thompson and Strickland : Crafting and Executing Strategy, Tata Mcgraw Hill
3. Fred r. David: Strategic Management, PHI
4. Hitt, Ireland and Hoskisson: Strategic Management, Southwestern Publishing Company
5. Vipin Gupta and Others: Business Policy and Strategic Management, PHI

**6. Syllabus Focus****a) Relevance to Local , Regional , National and Global Development Needs**

Local /Regional/National /Global Development Needs	Relevance
National need	In the backdrop of a highly competitive and dynamic business environment, this course helps students develop an understanding of some of the important analytical approaches that underlie the discipline of business strategy for optimum utilization of scarce resources.

**b) Components on Skill Development/Entrepreneurship Development/Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
Skill Development	Module 2 & 3	(1) Environmental analysis of companies  (2) Strategy formulation for a new brand



**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Participative Learning	Presentation
2.	Problem Solving	Case study
3.	Problem solving	Research Project

**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 – 1 – Written Test	Written Exam
CO2	CIA – 2 – Environmental Analysis	
CO3	CIA – 2 – Research Report & Presentation	
CO4	CIA – 1 – Written Test	
CO5		

*Deepa S*  
**Head**

Department of Commerce  
St. Francis College for Women  
Begumpet. Hyderabad - 16

**b) Model Question Paper- End Semester Exam****STRATEGIC MANAGEMENT  
Model Question Paper**

**Course code: U24/COM/DSE/509**  
**No. of credits: 5**

**Max Marks: 60**  
**Time: 2 hrs**

**Section A**

**Answer the following:**

**5 x 10 = 50**

1. What is Strategic Management? How has Business policy evolved as a discipline leading to Strategic Management?

Or

2. Illustrate in detail the process of Strategic Management.

3. Identify how Vision, Mission, Goals & Objectives help in establishing strategic intent?

Or

4. Explain how the BCG model can help in effective resource allocation.

5. Write an essay on various growth strategies a business can adopt.

Or

6. Explain the types of retrenchment & restructuring strategies and the circumstances under which they are used.

7. Explain the structural conditions for a business to keep in mind for effective strategic implementation.

Or

8. Write an essay on (a) Financial & (b) Personnel functional implementation in a business organization.

9. What are the barriers to strategic evaluation? How can they be overcome?

Or

10. What role do organisational systems play in evaluation?

**Section B**

**Answer any 5 of the following:**

**5 x 2 = 10**

11. Strategy

DEPARTMENT OF COMMERCE, ST.FRANCIS COLLEGE FOR WOMEN, HYDERABAD

282  
Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

12. Leverage & Fit
13. Competitive advantage
14. Joint venture
15. Differentiation
16. SBU
17. Operation control

**c) Question Paper Blueprint**

Modules	Hours Allotted in the Syllabus	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	2	2
3	15	CO 3	2	10	2	2
4	15	CO 4	2	10	1	2
5	15	CO 5	2	10	1	2

**d) Paper Setting guidelines as per Bloom's Taxonomy**

SECTION A - INTERNAL CHOICE				5 Q X 10 M = 50 M
Question Number	Question	Question	CO	BTL(Blooms Taxonomy Level)
1	Module 1	Explain	CO 1	Level II
2	Module 1	Illustrate	CO 1	Level II
3	Module 2	Identify	CO 2	Level III
4	Module 2	Adapt	CO 2	Level III
5	Module 3	Distinguish	CO 3	Level IV
6	Module 3	Justify	CO 3	Level IV
7	Module 4	Examine	CO 4	Level IV
8	Module 4	Compare	CO 4	Level IV
9	Module 5	Determine	CO 5	Level V
10	Module 5	Evaluate	CO 5	Level V
SECTION B - ANSWER ANY 5 OUT OF 7				5 Q X 2 M = 10 M

DEPARTMENT OF COMMERCE, ST.FRANCIS COLLEGE FOR WOMEN, HYDERABAD

283

*Deep*  
**Head**  
Department of Commerce  
St. Francis College for Women  
Begunpet, Hyderabad - 16



**SEMESTER – III****WEBSITE DEVELOPMENT****1. Course Description****Programme: B.Sc./B.Com./BMS****Max. Hours: 30****Course Code: U24/CAP/SEC/301****Hours per week: 2****Type of course: SKILL ENHANCEMENT COURSE****Max Marks: 50****No. of credits: 2****2. Course Objectives:**

- Understand what a Content Management System is and how it differs from traditional, flat websites.
- Select the appropriate server environment and be able to install WordPress's files and database. Successfully organize and present content in WordPress.

**3. Course Outcome:**

**CO1:** To *Illustrate* the use of WordPress for creating and operating the websites. (Cognitive Level - 3)

**CO2:** To *Apply* Plugin to develop a high -quality website. (Cognitive Level - 3)

**4. Course Content:****MODULE I: INTRODUCTION TO CMS & BUILDING THE WEBSITE (15 Hrs)**

Introduction to Websites, Building Websites Using Code, Website Builder and CMS, Benefits of CMS, WordPress – Installation, Dashboard, Homepage Creation, Choosing the Relevant Theme, Page Builders and Editors, Saving a Page, Using Page Links, Adding Pictures and Categories, Menus - Creating Menus, Adding Page Links to Menu, Use of Sub-Menus and Drop-Down Menus.

**MODULE II: USING ADVANCED FEATURES (15 Hrs)**

Embedding Google Maps, YouTube Videos, Facebook Feed in the Webpage, Adding Plugins, E-Commerce: Product Types, Adding Products, Import and Export of Products, Shipping and Delivery Costs, Payment Methods.

*Deepa S*  
**Head**

Department of Commerce  
St. Francis College for Women  
Begumpet, Hyderabad - 16

**5. Reference Books:**

1. “WordPress Masterbook 2019: -Make a Website from Scratch for Total Beginners “by Dorcas Réamonn, (Second Edition) Master book Series-2020

**6. Syllabus Focus****a) Relevance to Local, Regional, National and Global Development Needs**

Local /Regional/National /Global Development Needs	Relevance
Global	Students learn how create their website with help advance features of WordPress

**b) Components on Skill Development/Entrepreneurship Development/Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
Skill Development	Module2	Development of a website with the help of a plugin present in WordPress.

**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1	Experiential Learning	Mini Project
2	Experiential Learning	Quiz

**8. Course Assessment Plan**

*Deepa S*  
**Head**  
 Department of Commerce  
 St. Francis College for Women  
 Begumpet, Hyderabad - 16

**a) Weightage of Marks in Formative and Summative Assessments**

Formative Assessment - FA (40%)	Summative Assessment - SA (60%)
CIA-20 marks Mini project/ Problem solving/Case studies.	End Semester Exam-30 Marks.



**b) Question Paper Pattern****MODEL QUESTION PAPER****PRACTICAL**

**Course Code: U24/CAP/SEC/301**  
**Credits: 2**

**Max. Marks: 30**  
**Time: 1 Hr**

**Answer the following:**

- 1) Build an E-Commerce Word Press Website for a Flower Store. Incorporate the following components
  - a) Create a Home Page with images which gives information about the website
  - b) Create at least 2 Product Categories and 2 Products under each category (For any 2 product multiple images should be available and these products should be on sale.)
  - c) The Product Categories created and Checkout page should be available on Menu at the top
  - d) Coupon GET20 should be created to get 10% discount.
  - e) On the checkout page  
Flat Shipping Rate of Rs.100 needs to be set for a minimum of 1 city
  - f) Cash on Delivery option should be enabled to place the order.

Prepared by	Checked & verified by	Approved by
 <b>Ms. Prabhmeet</b> <b>Teaching Faculty</b>	 <b>Ms. D. Sowjanya</b> <b>HOD</b>	<b>Dr. Uma Joseph</b> <b>Principal</b>

  
**Head**  
**Department of Commerce**  
**Osmania University**  
**Hyderabad-500 007**

  
**St. Francis College for Women**

**Department of Commerce**  
**St. Francis College for Women**  
**Begumpet, Hyderabad - 16**