

SEMESTER I**BASIC ACCOUNTING****1. Course Description**

Programme: BMS
 Course Code: U24/BMS/DSC/102
 Course Type: DSC
 No. of credits: 5

Max. Hours: 90
 Hours per week: 6
 Max. Marks: 100

2. Course Objectives

- To introduce students to the basic concepts of financial accounting.
- To help them draft the final accounts of a sole proprietorship concern.

3. Course Outcomes

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

CO1: Describe, explain and identify the basic principles of accounting. (UNDERSTAND)

CO2: Interpret basic books of accounts. (ANALYZE)

CO3: Prepare and interpret advanced accounts for trading firms and is able to analyse the same. (ANALYZE)

CO4: Examine, analyse and interpret learn asset management and decision making through depreciation. (ANALYZE)

CO5: Prepare and analyse the Bank Reconciliation Statement. (ANALYZE)

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4. Course Content**MODULE I: INTRODUCTION TO ACCOUNTING (15 Hrs)**

Meaning and scope of Accounting, Concepts and Conventions- Objectives of Accounting GAAP and its changing nature- The Accounting Equation- The Accounting cycle – Journal, Ledger.

Social Accounting- Indian Government Accounting (Theory only)

MODULE II: ACCOUNTING CYCLE (15 Hrs)

Preparation of Trial Balance- Preparation of cash book, Subsidiary Books- Classification of Errors Rectification of errors- Preparation of Suspense Account

MODULE III: FINAL ACCOUNTS (15 Hrs)

Preparations of Final Accounts of a Sole Trading Concern- Adjustments- Closing stock, Outstanding and prepaid items, Depreciation, Provision for Bad Debts, Provision for discount on debtors, Interest on Capital and Drawings.

Computerized Accounting – Tally (Laboratory sessions) (For internal assessment only)

MODULE IV: DEPRECIATION (15 Hrs)

Depreciation – Meaning, Causes, Types – Straight Line Method –Written Down Value method, Sinking Fund method –Change of methods.

MODULE V: BANK RECONCILIATION STATEMENT (15 Hrs)

Meaning-Need-Objectives-Reasons for difference between Cash book and Pass book-Problems on Favourable and overdraft balances- Preparation of Bank Reconciliation Statement. Social Accounting- Indian Government Accounting (Theory only)

5. References

1. Jain & Narang. Financial Accounting. Kalyani Publishers
2. Shukla M.C. & Grewal T.S. Financial Accountancy. S.Chand & Co.
3. Augustine Benedict, Barry Elliot. Financial Accounting- An Introduction. Pearson Education
4. A Mukherjee, M Hanif. Modern Accounting Volume I &II. Law point Publications.
5. TS Reddy and AK Murthy. Financial Accounting. Margham Publications.
6. Gupta R.L. and Radhaswamy. Advanced Accountancy. New Delhi, S Chand & Sons

6. Syllabus Focus

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

Local /Regional/National /Global Development Needs	Relevance
Global Development Need	The course trains the students in identifying, classifying, summarizing, recording and analyzing all the monetary transactions affecting a sole proprietorship as per the Accounting Standards.
National Development Need	To enable an understanding of national practices of maintaining books of accounts.

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
SD	All Modules	A case study and basic problems have been solved to enhance their skill
ED	Module III , IV & V	Problem solving along with case study has been done in order to make them proficient as entrepreneurs
EMP	All Modules	Basic problem solving has been done in order to make them employable



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7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Experiential learning	Internship opportunities
2.	Problem solving	Case studies
3.	Tally Software	Computerized Accounting

8. Course Assessment Plan

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

CO	Continuous Internal Assessments	End Semester Examination
	CIA - 40%	60%
CO1	CIA1-Written Exam	Written Exam
CO2	CIA1-Written Exam	
CO3	CA – Skill test	
CO4	CA – skill test	
CO5	CA - Assignment	

b) Model Question Paper - End Semester Exam**BASIC ACCOUNTING****Max. Marks: 60****Time: 2 Hrs****SECTION A****I. Answer the following****5 x 10 = 50 M**

1. Journalize the following transactions in the books of Mrs.Akhila and post them in the personal ledger account of Mrs. Anita.

2019

March 1st Debit Balance of Anita ₹10050

5th Brought from Anita ₹1500

7th Anita claimed as allowance of ₹300 for damaged goods

9th Sold to Anita ₹3500

12th Akhila sold goods to Anita ₹1600

14th Anita sold goods to Akhila ₹900

20th Received cheque from Anita ₹1800

24th Cheque issued to Anita ₹1800

26th Anita received goods returned by Akhila ₹450

OR

2. Explain all the widely accepted Accounting Concepts on which accounting is based.

3. Prepare a triple column Cash Book 2019

January 1st Cash in Hand ₹5374; Balance at Bank ₹15490

3rd Cash Sales ₹ 6400

5th Paid ₹7000 into bank

6th Received a cheque for ₹700 from Akhil

8th Paid into Bank Akhil's cheque for ₹700

10th Paid to Anusha by Cheque ₹ 980 and discount allowed by him ₹ 20

12th Cash Purchases ₹2500

14th Withdraw from bank for office use ₹5000

17th Received cheque for ₹950 from Lucky & Co, allowed him discount ₹50.

18th Cash Sales ₹7500

19th Paid into bank Lucky & Co's Cheque for ₹950 and Cash ₹4000

21st Cash paid for stationery ₹120

23rd Paid commission to Rajesh by cheque ₹500

25th Received cheque for ₹1000 from Manyam and paid the same into Bank.

27th Lucky & Co cheque dishonoured

29th Drew a cheque for ₹800 for personal use.

31st Paid salaries by Cheque ₹1500 and by Cash ₹500

31st Bank Charges ₹20 and Insurance Premium ₹520 as shown in passbook

OR

4. Following Errors were detected in the accounts of Ram for the year ended 31st March, 2019

- A builder's bill for ₹ 2700 for the erection of a small shed was debited to repairs account.
- A cheque for ₹300 received from Rahim was dishonoured and debited to allowances account.
- Repairs to plant amounting to ₹567 has been charged to plant and machinery account.
- Goods to the value of ₹150 returned by Chand Bros. were included in the stock but no entries were made in the books.
- Wages paid to firm's own workmen for making certain additions to machinery amounting to ₹ 550 were posted to wages account.
- A cheque for ₹ 75 received from Anup was credited to the account of Anuk and debited incorrectly to Cash Account.
- A sum of ₹100 drawn by the proprietor for personal use was debited to travelling expenses account.

5. The following are the balances of Shri Gupta as on 31st March 2019

PARTICULARS	AMOUNT (Rs)	PARTICULARS	AMOUNT(Rs)
Cash in Hand	540	Patents	7500
Cash At Bank	2630	Salaries	15000
Purchases	40675	General Expenses	3000
Return Inwards	680	Insurance	600
Wages	8480	8480 Drawings	5245
Fuel & Power	4730	Sundry Debtors	14500
Carriage on Sales	3200	Sales	98780
Carriage on Purchases	2040	2040 Return Outwards	500
Stock(1 st April 2018)	5760	Capital	62000
Buildings	22000	Sundry Creditors	6300
Freehold Land	10000	Rent(credit)	9000
Machinery	20000		
Investments	10000		

Taking into account the following adjustments prepare the trading and profit & loss A/C and Balance Sheet as on 31st March 2019.

(a) Stock on Hand as on 31st March 2019 ₹ 6800. (b) Machinery is to be depreciated at the rate of 10% and Patents at the rate of 20%. (c) Salaries for the month of March, 2019 amounting to ₹ 1500 were unpaid. (d) Insurance includes a premium of ₹ 170 on

a policy expiring on December 2019.(e) Bad debts are ₹725.(f) Rent received in advance ₹1000.(g) Interest on investment of ₹2000 is accrued.

OR

6. From the following trial balance extract from the books of Mr. Charan Singh Prepare a Trading & Profit and Loss Account for the year ended 31st March 2019 and the Balance Sheet as on that date.

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
Drawings	6480	Sundry Debtors	37800
Land & Buildings	25000	Stock (1 st April 2018)	26420
Plant & Machinery	14270	Fire Insurance	490
Furniture & Fixtures	1250	Cash at Bank	13000
Carriage Inwards	4370	Cash in Hand	850
Wages	21470	Capital Account	120000
Salaries	4670	Bad Debts Provision (1-04-18)	2470
Sales Returns	1760	Sales	91230
Bank Charges	140	140 Discount Account (credit)	120
Coal, Gas and Water	720	720 Purchases Returns	8460
Rates & Taxes	840	Sundry Creditors	12170
Purchases	42160	42160 Apprentice Premium	500
Bills Receivable	1270	Investments	30000
Trade Expenses			
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Charge depreciation on Land and Buildings Account at 2.5%, on Plant & Machinery at 10%, and on furniture & Fixtures at 10%. Make a provision of 5% on Sundry Debtors for Doubtful Debts. Carry forward the unexpired amounts for fire insurance ₹125, Rates & Taxes ₹240 and Apprentice premium ₹400. Charge 5% interest on Capital and interest on Drawings is ₹530. The value of Stock on 31st March 2019 is ₹29390. Outstanding wages are ₹530. Interest on investment ₹3000 is accrued.

7. Define Depreciation. Explain the different methods of calculating Depreciation.

OR

8. A Company charges depreciation on Plant & Machinery under reducing balance system 15% p.a. On 1st April 2009 the balance in ledger stood at ₹460000. Following particulars are given relating to Plant & Machinery during the four years ended 31st March 2013.

DATE	PARTICULARS
1-9-2009	A machinery purchased for ₹20000 (installation expenses ₹1000) on 1-5-2007 was fully destroyed in an accident
1-7-2010	Purchased a new machinery costing ₹50000(installation expenses ₹2500) A sum of ₹30000 was paid on the same date and the balance was paid in May 2011
31-8-2011	Plant purchased on 1 st April 2008 for ₹30000(installation expenses ₹1500) was disposed off for ₹36000
1-11-2012	Some Old machineries book values on 1-4-09 (₹10000) were sold for ₹4000

Show plant and machinery account as would appear in the books of the company for the 4 years ended 31st march 2013 assuming depreciation is charged proportionately even if the asset is sold or destroyed.

9. What is Bank Reconciliation statement? What are the reasons for differences in the balances shown in the bank column of Cash book and the Pass Book.

OR

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10. On 31st March, 2013 the cash book of a firm showed a bank balance of ₹3000. From the following information prepare a Bank reconciliation statement, showing the balance as per passbook.

- 1) Cheques have been issued for ₹2500 out of which cheques worth ₹2000 only were presented for payment.
- 2) Cheques worth ₹700 were deposited on 28th March but has not been credited by the bank. One cheque for ₹250 was entered in the cash book on 30th March but was banked on 3rd April 2013.
- 3) A cheque from Mohan for ₹200 was paid in on 26th March but was dishonoured and the advice was received on 2nd April, 2013.
- 4) Pass book showed bank charges ₹10 debited by the bank. It also showed ₹400 collected by the bank as interest.
- 5) One of the debtors deposited a sum of ₹250 in the account of the firm on 20th March. Intimation in this respect was received from the bank on 2nd April, 2013.

SECTION - B

II. Answer any FIVE

5 x 2 = 10 M

11. Define the concept of Accrual.
12. What is Error of Commission?
13. What is Contra Entry? Give an Example.
14. What is Computerized Accounting?
15. Original Cost Method.
16. Need for Depreciation.
17. What is a Favourable Balance in BRS?

SEMESTER – I
BASIC COMPUTER SKILLS

1. Course Description:

Programme: BA/B.Sc./B.Com./BMS

Max. Hours: 30

Course Code: U24/BCS/AECC/101

Hours per week: 2

Type of course: AECC

Max. Marks: 50

No. of credits: 2

2. Course Objectives:

To impart a basic level understanding of working of a computer and its usage.

3. Course Outcome:

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

CO1: *Interpret* basics of computers and *Use* word processing software
(Cognitive levels – 3)

CO2: *Define* Internet Technologies and *Use* Spreadsheets and Presentation Software
(Cognitive level – 3)

4. Course Content:**MODULE I: BASICS OF COMPUTERS AND WORD PROCESSING (15 Hrs)**

Understanding Of Computer: Introduction to computers - functions, features, classification; Computer Architecture - components; Computer Hardware - input devices, output devices; Computer Memory -primary memory, secondary memory, cloud; Computer Software - system software, application software, special purpose software, system utilities, open-source software, and proprietary software; Operating Systems - functions, types, real time operating systems,

Windows Ui And Word Processing: Windows desktop – icons, task bar, start menu, understanding of local system drives, folders and files – creating, viewing, renaming, deleting; MS-Word - opening , closing, saving of documents, title bar, ribbon and tabs, ruler; text creation and manipulation – insert, delete, select, cut, copy and paste, find and replace, correct errors - spell; formatting text – font size, size, colour, bold, underline, italic, changing text case, text alignment; creating first line indent of paragraphs; formatting page – inserting header and footer, page breaks; modifying page layout - changing page orientation , page size, page margins; tables – inserting, adding and deleting rows and columns, converting text to table, working with lists, using symbols as bullets, printing documents

MODULE II: INTRODUCTION TO INTERNET TECHNOLOGY, SPREADSHEETS AND PRESENTATION SOFTWARE

(15Hrs)

Overview of Internet and Future Technology: Internet – advantages and disadvantages of internet; Terms related to internet – WWW, web page, website, web browser, web address and URL, blog, search engine; Services of Internet – chatting, e-mail, video- conferencing, e-learning, e-banking, e-shopping, e-reservation; Social networking sites – LinkedIn, Facebook, Instagram; Computer Security – sources of cyber-attack, malware, threats to computer security, solutions to computer security threats; Future Technology – Internet of Things(IoT), Big Data Analytics, Virtual Reality, Artificial Intelligence,

Spreadsheet and Presentation Software: Spreadsheets - Workbook, worksheet, MS Excel vs Google sheets; basics of spreadsheet – enter, select, delete, move, copy and paste data, fill numbers, text, date; adding borders to cells, functions – count, sum, average; formulas – simple, relative reference, absolute reference, printing worksheet; Presentation – introduction to slide, placeholder, notes, adding slides, changing layouts of slides, applying styles and background, adding text box and pictures, adding animations, setting slide transitions, saving single slide as image, saving presentation in different formats (ppt, pdf, video)

5. References:

1. Microsoft Office Step by Step (Office 2021 and Microsoft 365), Joan Lambert, 1st edition, 2022
2. Computer Basics with Office Automation, Archana Kumar, Wiley publications,2019
3. Introduction to Computers, Peter Norton, McGraw-Hill ,2012.
4. Fundamentals of Computers, Reema Thareja,2nd Edition 2019.

SEMESTER I**BUSINESS STATISTICS****1. Course Description**

Programme: BMS

Course Code: U24/BMS/DSC/104

Course Type: DSC

No. of credits: 5

Max. Hours: 75

Hours per week: 5

Max. Marks: 100

2. Course Objective

- To give a basic understanding of fundamental methods and concepts relevant to statistical analysis.
- To enable the student to understand and interpret data patterns to make impactful decisions.

3. Course Outcomes

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

CO 1: Describe, explain and examine the various data collection techniques and gain an understanding of various scaling techniques. (UNDERSTAND)

CO 2: Apply and interpret various descriptive statistics relevant to research. (APPLY)

CO 3: Apply and interpret the statistical tools of correlation and regression. (APPLY)

CO 4: Examine and interpret data through the use of Time Series Analysis.

(UNDERSTAND)

CO 5: Identify, examine, explain and interpret data through the use of Probability

Theories (UNDERSTAND)

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4. Course Content**MODULE - I – DATA COLLECTION AND REPRESENTATION (15 Hrs)**

Definition of Statistics- Functions and Applications of Statistics- Statistical Survey- Planning and Executing the Survey.

Data collection and Processing: Sources of Data (Primary and Secondary), Methods of Collecting primary data through Questionnaires and schedules, Interview method and Observation method, Collection of Secondary data. Construction of Frequency distributions.

Diagrammatic Representation: Introduction – Significance – Types of diagrams - Simple bar – sub-divided bar – multiple bar – deviation bar – pie diagram.

Graphic Representation of frequency distribution: Histogram – Frequency curve - ogive curve

MODULE - II – DESCRIPTIVE STATISTICS (15 Hrs)

Measures of central tendency: Introduction-Arithmetic mean (Simple & Weighted) - Median Mode –Geometric mean –Applications-Merits and Limitations-Interpretation of these measures. (Problems)

Measures of Dispersion (Absolute and Relative): Importance-Range-Quartile Deviation-Mean Deviation - Standard Deviation (Problems)-Coefficient of Variation (Problems)-Applications Interpretation of these measures. (Only concepts of Mean and Quartile Deviation)

MODULE - III – CORRELATION & REGRESSION (15 Hrs)

Correlation: Meaning-Scatter diagram-Karl Pearson's coefficient of correlation (Simple and Bivariate frequency distribution) - Probable Error –Rank Correlation (Tied ranks)- Partial and Multiple Correlation Coefficients - Interpretation of Correlation coefficient- Applications

Principle of least squares, fitting of a straight line, parabola and exponential curve.

Simple regression analysis: Definition-Regression equations (X on Y and Y on X) Interpretation, Prediction, Distinction between Correlation and Regression. (Problems)

MODULE - IV – TIME SERIES**(15 Hrs)**

Time Series: Importance-Components-Measurement of Trend by method of Semi-averages, Method of curve fitting (Straight line), Method of moving average- Measurement of Seasonal variation by Simple average method and Ratio to moving average. (Problems)

MODULE – V – PROBABILITY**(15 Hrs)**

Probability Definitions – Theorems of Probability – Addition and multiplication theorems – Probability Distributions: Binomial, Poisson & Normal Distributions, Assumptions and applications (Problems)

5. Reference Books

1. Richard Levin & David S. Rubin. Statistics for Management. Pearson Education.
2. S. P. Gupta. Statistical Methods. Sultan Chand Publications.
3. S.C. Gupta. Fundamentals of Statistics. Himalaya Publishing House.
4. J K Sharma. Business Statistics. Pearson Education.
5. David R Anderson, Dennis J Sweeney. Statistics for Business & Economics. Cengage.

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

Local /Regional/National /Global Development Needs	Relevance
Global Development Need	This course lays the foundation for data analysis and interpretation, which is a pre-cursor to big data analytics and decision-making models.
National Development Need	The course enables a student to develop skills of data pattern recognition and interpretation, skills that are relevant for fast-growing big-tech and big-data industries in India.



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b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Module II Module III Module III Module IV	Caselets that involve application of concepts for problem-solving.

7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1	Assignments	Problem Solving
2	Concept Research	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%)
CO 1	CIA-1	Written Examination
CO 2	CIA-1	
CO 3,CO 4	CIA-2 Assignment	
CO 5	CIA-2 Written Test	

b) Model Question Paper- End Semester Examination

BUSINESS ECONOMICS

Max. Marks: 60

Time: 2 Hrs

SECTION A

I. Answer the following

 $5 \times 10 = 50 \text{ M}$

1. Explain the various methods of Data Collection, with suitable examples.

OR

2. The following table shows the marks obtained by students in a class.

Draw a Histogram and a frequency polygon.

Marks	0-10	10 -20	20 - 30	30 - 40	40 - 50	50 - 60	60 - 70	70 - 80
No of Students	4	6	14	16	14	8	16	5

3. Find the missing frequency from the following data if A.M is 28, find Median.

Marks	0 - 10	10 - 20	20 - 30	30 - 40	40 - 50	50 - 60
No of Students	12	18	27	?	17	6

OR

4. From the prices of shares of X and Y below find out which is more stable in value.

X	35	54	52	53	56	58	52	50	51	49
Y	108	107	105	105	106	107	104	103	104	101

5. Find out Karl Pearson's Coefficient of correlation for the following data.

X	100	200	300	400	500	600	700
Y	30	50	60	80	100	110	130

OR

6. Obtain the regression equation of Y on X and estimate of Y when X=55 from the following.

X	40	50	38	60	65	50	35
Y	38	60	55	70	60	48	30

7. Assuming 3 yearly cycle, calculate the trend and short-term fluctuations by the method of moving averages for the following data. Production in tonnes is given

2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
15	21	30	36	42	46	50	56	63	70	74	82	90	95	102

OR

8. Fit a trend line to the following data by the method of semi-averages.

Year	2014	2015	2016	2017	2018	2019	2020
Sales (000's)	102	105	114	110	108	116	112

9. The following mistakes per page were observed in a book. Fit a Poisson distribution.

No of mistakes per page	0	1	2	3	4
No of times the mistake occurred	211	90	19	5	0

OR

10. The following data show the number of seeds germinating out of 10, for 80 sets of seeds. Fit a Binomial Distribution to this data.

X	0	1	2	3	4	5	6	7	8	9	10
f	6	20	28	12	8	6	0	0	0	0	0

SECTION B

II. Answer any 5

5 x 2 = 10 M

11. Primary Data

12. Arithmetic Mean

13. Probable error

14. Karl Pearson's Coefficient of correlation

15. Time Series

16. Conditional Probability

17. The Bell Curve

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SEMESTER I**BUSINESS ECONOMICS****1. Course Description**

Programme: BMS

Max. Hours: 75

Course Code: U24/BMS/DSC/103

Max. Marks: 100

Course Type: DSC

Hours per Week: 5

No. of Credits: 5

2. Course Objectives

- To understand the role of Economic analysis at the firm level
- To apply basic economic theories to Managerial Decision making

3. Course Outcomes:

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

CO 1: Identify, describe and explain the basic concepts of economics (UNDERSTAND)

CO 2: Comprehend and explain the relevance of demand theories and their relevance in economic and business practice. (UNDERSTAND)

CO 3: Examine and explain Factors of Production, Production and Supply as important economic activities. (ANALYZE)

CO 4: Identify, explain and compare and contrast the functioning of markets through the theoretical understanding of market structures. (ANALYZE)

CO 5: Analyse and interpret the Indian as well as World Economy through the various measures and indicators used to analyse it. (ANALYZE)

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4. Course Content**MODULE- I INTRODUCTION TO ECONOMICS**

(15 Hrs)

Definition and Scope of Economics-Statement, advantages and limitations- Basic Assumptions of Economics-Basic Concepts in Economics- Nature and scope of Business Economics Economic Theories Applied to Business- - Economic growth and Development- Significance of business economics. - Application of Economics in Business decision making.

Wants and Satisfaction- Characteristics and Classification of Wants- Utility- Concept and Types

MODULE - II-CONSUMPTION AND DEMAND ANALYSIS

(15 Hrs)

Law of Diminishing Marginal Utility- Statement, Assumptions and Limitations- Consumer's Equilibrium- Marshall's View and Hick's View- Law of Equi-Marginal Utility- Statement, Assumptions and Limitations- The Indifference Curve- Assumptions, Properties, Derivation of Consumer's Equilibrium-The Price Effect, Substitution Effect and the Income Effect

Demand Analysis-Demand-Meaning and types. Law of Demand-statement, demand schedule, demand curve, Reasons for Downward slope of demand curve, exception to the law of demand. Elasticity of Demand-Price, Income, Cross Elasticity

MODULE – III – PRODUCTION AND COST ANALYSIS

(15 Hrs)

Factors of Production- Theory of production--Production-Meaning, function, Isoquant, Producer's equilibrium- Law of Variable proportions - Returns to scale- Internal and External economies- Supply analysis - Statement, function, Law of Supply, Elasticity of Supply

Cost- Concepts and Classification-The Cost-Output Relationship (Cost-Function)- Short Run and Long Run Cost Functions-Graphical Representation (Concepts only)

MODULE- IV-MARKET STRUCTURES AND PRICING DECISION (15 Hrs)

Total Revenue, Average Revenue and Marginal Revenue- concepts and graphical representation - The Firm- Its Equilibrium and Profit Maximisation- TR-TC Approach and MR-MC Approach - Types of Market Structures-Perfect and Imperfect market conditions - Perfect competition-characteristics-Equilibrium Price-Profit maximization-Shut down decisions - Monopoly-characteristics-Profit maximization in short run and long run- Allocative inefficiency - Monopolistic competition-characteristics-Profit maximization- Price and output determination - Oligopoly-characteristics-Price Rigidity-Kinked demand model. (Theory only)

MODULE - V - MACRO ECONOMICS AND BUSINESS (15 Hrs)

Business Cycle- Characteristics, Phases. Inflation and Deflation- Definition, Meaning, Types, Anti-Inflationary Methods. Causes for Inflationary Pressures. National Income- Introduction- Definition and Concepts- National Income Accounts. Computation of National Income- Difficulties in the measurement of National Income. Factors determining National Income.

5. References

1. P.N.Chopra. Business Economics. Kalyani Publishers.
2. Shankaran. S. Managerial Economics. Margham Publications.
3. Samuelson,William D.Nordhans. Economics. McGraw Hill.
4. P.L.Mehta. Managerial Economics. S.Chand & Sons, New Delhi .


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6. Syllabus Focus

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

Local /Regional/National /Global Development Needs	Relevance
National Development Need	This course is specifically designed to lay a strong foundation on fundamental concepts and theories of Economics, enabling the student to better understand the Indian Economy.
Global Development Need	This course will enable the student to apply economic theory in the global context to understand the global economic patterns.
Local Development Need	This course will enable the student to apply economic theory and decision-making processes to local economic patterns of behaviour.

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Module III, IV and V	<p>Module III: Assignments and case studies on production and cost decisions of companies' in-line with production and cost concepts.</p> <p>Module IV: Assignments and case studies on different market structures that exist in local, national as well as in global economies and their implications on policy, regulation and consumer behaviour.</p> <p>Module V: Article and Case reviews on inflation, business cycles and regulatory aspects on the economy.</p>
ED	Module II Module IV	<p>Module II: Assignments and presentations on developing new products or identifying potential markets as per the economic behaviour of markets.</p> <p>Module IV: Assignments on identifying potential markets for new products, in keeping with regulatory aspects.</p>

7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Group Presentation	Participative Learning
2.	Workshops /Guest Lectures	Participative Learning
3.	Group Discussion	Participative Learning
4	Case Studies	Problem Solving

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%)
CO 1	CIA-1	End Semester examination
CO 2	CIA-1	
CO 3, CO 4	CIA-2 Presentation	
CO 5	CIA-2 Objective Type Test	

b) Model Question Paper - End Semester Exam**BUSINESS ECONOMICS****Max. Marks: 60****Time: 2 Hrs****SECTION A****I. Answer the following****5 x 10 = 50 M**

1. Briefly explain the scope of business economics.

OR

2. Explain the basic principles of business economics with suitable examples.

3. Critically examine the Law of Diminishing Marginal Utility.

OR

4. What is an indifference Curve. Explain its properties.

5. Explain the Law of Variable Proportions with suitable examples.

OR

6. Enumerate the various Economies of Scale.

7. Explain how price and output are determined under a Perfectly Competitive Market.

OR

8. Explain the Kinked Demand analysis under the Oligopoly Market Structure.

9. Explain the various phases of a business cycle with suitable examples.

OR

10. What are the methods of measuring National Income?

SECTION B**II. Answer any 5****5 x 2 = 10 M**

11. Discounting Principle

12. Demand Schedule

13. Diseconomies of Scale

14. Supply Function

15. Monopsony

16. GDP versus GNP

17. Stagflation

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SEMESTER I**MANAGEMENT AND ORGANISATION BEHAVIOUR****1. Course Description**

Programme: BMS

Max. Hours: 75

Course Code: U24/BMS/DSC/101

Hours per week: 5

Course Type: DSC

Max. Marks: 100

No. of credits: 5

2. Course Objectives

- To introduce the students to the basic concepts of management theory and application
- To familiarize the students with the concepts of organization behaviour and its implications in the workplace.

3. Course Outcomes

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

CO1: Describe, discuss and explain the various theories of management and organisation structure. (UNDERSTAND)

CO2: Illustrate the planning, decision-making and delegation processes in different organisational settings.(APPLY)

CO3: Interpret and discuss factors influencing individual and organisation behaviour.(UNDERSTAND)

CO4: Examine the theories of motivation and learning and analyse their relevance to behaviour. (ANALYZE)

CO5: Categorise and compare and relevance of perception and attitude on group behaviour and dynamics. (ANALYZE)

4. Course Content

MODULE I: NATURE AND FUNCTIONS OF MANAGEMENT (15 Hrs)

Concepts of Managers and Management-Management functions, roles and skills-Universality of Management. Historical background of Management-Scientific Management –General Administrative theories.

Concepts of Organizing and Organization Structure – Key elements involved in organizational design –Types of Organizational design.

MODULE II: PLANNING AND DELEGATION (15 Hrs)

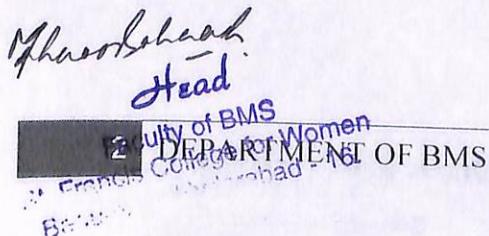
Purpose of planning-Role of goals in planning- Approaches to establishing goals: Traditional and MBO - Types of planning- Criticisms of planning. Decision Making- Approaches- Types- Process.

Delegation of Authority- Centralisation and Decentralisation- Span of Management.

MODULE III: INTRODUCTION TO ORGANISATION BEHAVIOUR (15 Hrs)

Introduction to Organisation Behaviour- Concept and Meaning, Characteristics, Nature , Organisation Behaviour and other fields of study. Understanding human behaviour.

Individual Behaviour- Factors affecting individual behaviour. Personality- Determinants, Maturity Theory, Major traits influencing Organisational Behaviour.



MODULE IV: LEARNING AND MOTIVATION**(15 Hrs)**

Learning – Nature of Learning, Theories of Learning, - Classical conditioning, Operant conditioning, Cognitive learning, Social learning and Shaping behaviour. Kinds and Schedules of Reinforcement.

Theories of Motivation: Maslow's, Herzberg's, McClelland's theories, Equity and Expectancy theories- Ways of designing motivating jobs-Issues involved in motivating the diverse workforce.

MODULE V: GROUP BEHAVIOUR**(15 Hrs)**

Perception: Definition, Nature, Importance, Perception Process, Factors influencing the Perceptual Set. Attitudes: Definitions, Components and Types. Group Dynamics- Definition, Types of groups, The dynamics of Group formation, Theories of Group Formation, Reasons of group formation. Group behaviour. Group Norms & types of norms.

Group Cohesiveness and Group Development- Factors influencing group cohesiveness, Consequences of cohesiveness. Relationship between cohesiveness, performance norms and productivity. Managerial Actions for increasing or encouraging cohesiveness and decrease or discourage cohesiveness. Group Development: stages.

5. References

1. Stephen P. Robbins & Mary Coulter (2002). Management (4th edition).Prentice-Hall of India Private Limited.
2. Harold Koontz, Heinz Weihrich & A. Ramachandra Aryasri (2004). Principles of Management- Tata McGraw Hill Education Private Limited.
3. Shashi K Gupta & Rosy Joshi (2008). Organisation Theory and Behaviour. Kalyani Publishers.
4. Stephen Robbins (2013). Organisation Behaviour (15th Edition). Pearson Education

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6. Syllabus Focus

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

Local /Regional/National /Global Development Needs	Relevance
National Development Need	The student will be able to understand corporate culture and structure while learning the cultural underpinnings of the Board Room.
Global Development Need	With businesses functioning increasingly in a global and fluid environment, this course helps create a basic foundation for the student to better organise functions of business in light of different market requirements.
Local Development Need	This course will help the student understand and be sensitive towards teams that she works with on-ground and helps her develop a system that supports local requirements of business.

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/ EMP	Syllabus Content	Description of Activity
SD	Module I Module II Module III Module IV	Presentations on various organisational structures. Cases studies on different approaches to management Article and case reviews on various organisational behaviours Case studies and presentations on various methods of Motivation and Leadership
EMP	Module V	Case studies and presentations on perceptual behaviours and group dynamics

7. Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1	Group Presentation	Participative Learning
2	Workshops /Guest Lectures	Participative Learning
3	Group Discussion	Participative Learning
4	Case Studies	Problem Solving
5	Role Play	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%)
CO 1	CIA-1	End Semester examination
CO 2	CIA-1	
CO 3, CO 4	CIA-2 Presentation/Role Plays	
CO 5	CIA-2 Written Test	

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b) Model Question Paper - End Semester Exam

MANAGEMENT AND ORGANISATION BEHAVIOUR

Max. Marks: 60

Time: 2Hrs

SECTION A

I. Answer the following

$$5 \times 10 = 50 \text{ M}$$

1. Explain the various types of Organizational Design
OR
2. Define Scientific Management. Explain the various principles of Scientific Management.
3. Explain the various approaches to decision-making with suitable examples.
OR
4. Compare and contrast the centralisation and decentralisation approaches to management.
5. Explain the various factors influencing individual behaviour.
OR
6. Explain the Maturity Theory and its influence on organisation behaviour.
7. Design a suitable Learning Programme for new joinees in an educational institution.
OR
8. Explain Herzberg's Theory of Motivation with a suitable example.
9. Define attitude. Explain the components and types of attitude.
OR
10. Explain the various factors influencing group cohesiveness.

SECTION B

II. Answer any 5.

$$5 \times 2 = 10 \text{ M}$$

11. Organisation Design
12. Span of Management
13. Personality
14. Positive Reinforcement
15. Perceptual Set
16. Halo Effect
17. Storming

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