

SEMESTER - I

FINANCIAL ACCOUNTING

1. Course Description

Programme: BMS  
Course Code: U26/BMS/CC/102  
Course Type: DSC  
No. of credits: 5

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

2. Course Objectives

- To introduce students to the basic concepts of financial accounting.
- To familiarize students with the accounting cycle and preparation of final accounts.
- To develop understanding of depreciation, bank reconciliation and non-trading accounts.

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 and prepare basic books of accounts. (ANALYZE)

CO3: Prepare and interpret final accounts of a sole trading concern. (ANALYZE)

CO4: Examine, analyse and interpret asset management through depreciation and prepare Bank Reconciliation Statements (ANALYZE)

CO5: Prepare and analyse non-trading accounts. (ANALYZE)

4. Course Content

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**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.

**MODULE II: ACCOUNTING CYCLE (15 Hrs)**

Preparation of Cash Book and Subsidiary Books – Preparation of Trial Balance – Classification of Errors – Rectification of Errors – Preparation of Suspense Account.

**MODULE III: FINAL ACCOUNTS (15 Hrs)**

Preparation 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.

**MODULE IV: DEPRECIATION & BANK RECONCILIATION (15 Hrs)**

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

Bank Reconciliation Statement – Balance as per Cash Book / Pass Book – Overdraft Balance – Causes of Differences – Preparation of BRS.

**MODULE V: RECEIPTS AND PAYMENTS ACCOUNTS (15 Hrs)**

Preparation of Receipts and Payments Accounts – Income and Expenditure Account – Balance Sheet of Non-Trading Organizations.

Social Accounting – Indian Government Accounting (Theory only)

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

**5. References**

1. Jain & Narang (2012). Financial Accounting (12th Edition). Kalyani Publishers.
2. Shukla M.C. & Grewal T.S (2014). Financial Accountancy (20th Edition). S. Chand & Co.
3. Augustine Benedict & Barry Elliot (2008). Financial Accounting – An Introduction (1st Edition). Pearson Education.
4. A Mukherjee & M Hanif (2013). Modern Accounting Volume I & II (13th Reprint). Law Point Publications.

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5. T.S. Reddy & A.K. Murthy (2012). Financial Accounting (6th Edition). Margham Publications.

6. Gupta R.L. & Radhaswamy (2014). Advanced Accountancy (13th Edition). 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 alongwith case study has been done in order to make them proficient as entrepreneurs

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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 CIA - 40%	End Semester Examination- 60%
CO1	CIA1-Written Exam	Written Exam
CO2	CIA1-Written Exam	
CO3	CIA II- Written Exam	
CO4	CIA II- Written Exam	
CO5	IA – home assignment/skill test	

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b) Model Question Paper - End Semester Exam

ACCOUNTING FOR MANAGERS

MODEL QUESTION PAPER

Max.Marks: 60

Credits: 5

Time: 2Hrs

SECTION - A

I. Answer the following 5 x 10 = 50 M

Journalize the following transactions in the books of **Mr. Arjun** and post them into the **Personal Ledger Account of Mr. Kiran**.

Date (2021)	Particulars	Amount (₹)
April 1	Debit balance of Kiran	6,500
April 3	Sold goods to Kiran	2,400
April 6	Purchased goods from Kiran	1,200
April 9	Kiran returned goods	300
April 12	Received cheque from Kiran	2,000
April 16	Allowed discount to Kiran	100
April 20	Paid cash to Kiran	1,500
April 25	Kiran allowed us discount	150

**Required:**

- Pass Journal Entries
- Post them to the Ledger Account of Mr. Kiran

(or)

- Explain the Accounting concepts and Conventions.
- Prepare a **Triple Column Cash Book** from the following transactions of **Mr. Ravi** for the month of **January 2022**.

Date	Particulars	Amount (₹)
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Jan 1	Cash in Hand	4,800
Jan 1	Balance at Bank	12,500
Jan 3	Cash Sales	6,200
Jan 5	Paid into Bank	5,000
Jan 7	Received cheque from Aman	1,200
Jan 9	Paid rent by cheque	2,000
Jan 11	Cash Purchases	2,400
Jan 13	Withdrawn from Bank for office use	3,000
Jan 15	Received cheque from Neha and deposited into Bank	1,800
Jan 18	Cash Sales	7,500
Jan 20	Paid stationery by cash	150
Jan 22	Drew cheque for personal use	1,000
Jan 25	Bank charges as per pass book	40
Jan 28	Received cash from Rohan	900
Jan 31	Paid salaries: Cash ₹600 and Cheque ₹1,400	

(or)

4. The following errors were discovered in the books of Mr. Rohan after the preparation of the Trial Balance as on 31st March 2023. Rectify the errors by passing the necessary Journal Entries.

- Goods purchased from Mahesh for ₹2,400 were wrongly entered in the Sales Book and posted to Mahesh's account as ₹4,200.
- A cheque for ₹1,000 received from Sunil was dishonoured but no entry was made in the books.
- Furniture purchased for ₹3,500 was debited to Purchases Account.

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- iv) Wages paid for installation of machinery ₹800 were debited to Wages Account.
- v) Discount allowed to Ramesh ₹150 was not posted to his personal account.
- vi) Sales return from Kiran ₹600 was omitted from the books.
- vii) Cash received from Ajay ₹900 was credited to his account as ₹90.

5. From the following Trial Balance of **Mr. Anand** as on **31st March 2023**, prepare the **Trading Account, Profit & Loss Account and Balance Sheet**.

Particulars	Amount (₹)	Particulars	Amount (₹)
Cash in Hand	1,200	Capital	50,000
Purchases	32,000	Sales	70,000
Wages	8,500	Sundry Creditors	6,300
Salaries	6,000	Bills Payable	2,000
Rent	3,000		
Sundry Debtors	14,500		
Stock (1-4-2022)	5,800		
Furniture	10,000		
Machinery	18,000		

Adjustments:

- a) Closing Stock on 31-3-2023 ₹6,500
- b) Outstanding Salaries ₹1,000
- c) Depreciate Furniture @ 10% p.a.

(or)

6. The following is the Trial Balance of **Ms. Kavitha** as on **31st March 2023**. Prepare the **Final Accounts**.

Particulars	Amount (₹)	Particulars	Amount (₹)
Cash at Bank	3,600	Capital	60,000

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Purchases	40,500	Sales	82,000
Wages	9,200	Sundry Creditors	7,800
Carriage Inwards	2,000	Bills Payable	3,000
Rent	4,500		
Salaries	7,000		
Sundry Debtors	18,000		
Stock (1-4-2022)	7,200		
Plant & Machinery	25,000		
Furniture	8,000		

**Adjustments:**

- Closing Stock ₹8,400
- Prepaid Rent ₹500
- Provide Depreciation on Plant & Machinery @ 10%
- Provide for Bad Debts ₹600

7. On **31st March 2023**, the Cash Book of **Mr. Suresh** showed a **debit balance of ₹5,200**. On the same date, the Pass Book showed a different balance.

From the following information, prepare a **Bank Reconciliation Statement** to find the **balance as per Pass Book**.

- Cheques issued for ₹2,400 were not yet presented for payment.
- Cheques worth ₹1,100 were deposited into the bank but had not yet been credited.
- Bank charges of ₹50 were debited by the bank but not entered in the Cash Book.
- Interest on savings account ₹120 was credited by the bank but not recorded in the Cash Book.
- A cheque for ₹300 received from Mohan was dishonoured and the intimation was received after the preparation of the Cash Book.
- One customer directly deposited ₹500 into the bank account, the same was not recorded in the Cash Book.

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(or)

8. A company purchased a **Plant & Machinery** on **1st April 2019** for **₹60,000**.  
Depreciation is charged at **10% per annum** under the **Written Down Value Method**.

On **1st October 2020**, an additional machine was purchased for **₹24,000**.

On **1st January 2022**, one of the original machines costing **₹20,000** was sold for **₹12,000**.

Prepare the **Plant & Machinery Account** for the years ended  
31st March 2020, 2021, 2022 and 2023.

Assume that depreciation is charged **proportionately** in the year of purchase and sale.

9. The following is the **Receipts and Payments Account** of **Sunrise Sports Club** for the  
year ended **31st March 2023**.

### Receipts and Payments Account

Receipts	Amount (₹)	Payments	Amount (₹)
To Balance b/d (Cash & Bank)	4,500	By Salaries	12,000
To Subscriptions	28,000	By Rent	6,000
To Donations	6,000	By Stationery	1,500
To Entrance Fees	3,000	By Furniture Purchased	8,000
To Sale of Old Newspapers	1,000	By Sports Equipment	5,000
		By Miscellaneous Expenses	2,000
		By Balance c/d	8,000
Total	42,500	Total	42,500

#### Additional Information:

- Subscriptions outstanding as on 31-3-2023 ₹2,500
- Subscriptions received in advance ₹1,200
- Salaries outstanding ₹1,000
- Rent prepaid ₹500
- Value of Furniture on 1-4-2022 ₹10,000
- Depreciate Furniture @ 10% per annum
- Capital Fund on 1-4-2022 ₹35,000

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Prepare:

1. Income and Expenditure Account for the year ended 31st March 2023
2. Balance Sheet as on 31st March 2023

(or)

10. Elaborate on Social Accounting.

## SECTION - B

II. Answer any FIVE 5 x 2 = 10 M

11. Define the concept of Accrual.
12. What is Contra Entry? Give an Example.
13. Differentiate between outstanding and prepaid expenses.
14. What is a Favourable Balance in BRS?
15. Need for Depreciation
16. What are subscriptions?
17. Write a note on Indian Government Accounting

### 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	1	2
3	15	CO-3	2	10	1	2
4	15	CO-4	2	10	2	2

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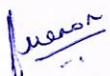
5	15	CO-5	2	10	2	2
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### 9. CO-PO Mapping

CO	PO	Cognitive Level	Class room sessions(hrs)
1	1	Understand	15
2	1	Analyze	15
3	1,4	Synthesize	15
4	1,4	Analyze	15
5	1,4	Synthesize	15

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Prepared by	Checked & Verified by	Approved by
 <b>Dr. Shalini K Menon</b> Faculty Member (Dept. of Commerce)	 <b>Dr. Mahnoor Sahrash</b> HoD	 <b>Dr. Uma Joseph</b> Principal

  
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SEMESTER - I

FINANCIAL ACCOUNTING

1. Course Description

Programme: BMS  
Course Code: U26/BMS/CC/102  
Course Type: DSC  
No. of credits: 5

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

2. Course Objectives

- To introduce students to the basic concepts of financial accounting.
- To familiarize students with the accounting cycle and preparation of final accounts.
- To develop understanding of depreciation, bank reconciliation and non-trading accounts.

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 and prepare basic books of accounts. (ANALYZE)

CO3: Prepare and interpret final accounts of a sole trading concern. (ANALYZE)

CO4: Examine, analyse and interpret asset management through depreciation and prepare Bank Reconciliation Statements (ANALYZE)

CO5: Prepare and analyse non-trading accounts. (ANALYZE)

4. Course Content

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**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.

**MODULE II: ACCOUNTING CYCLE (15 Hrs)**

Preparation of Cash Book and Subsidiary Books – Preparation of Trial Balance – Classification of Errors – Rectification of Errors – Preparation of Suspense Account.

**MODULE III: FINAL ACCOUNTS (15 Hrs)**

Preparation 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.

**MODULE IV: DEPRECIATION & BANK RECONCILIATION (15 Hrs)**

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

Bank Reconciliation Statement – Balance as per Cash Book / Pass Book – Overdraft Balance – Causes of Differences – Preparation of BRS.

**MODULE V: RECEIPTS AND PAYMENTS ACCOUNTS (15 Hrs)**

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## 6. Syllabus Focus

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

Local /Regional/National /Global Development Needs	Relevance
Global 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 alongwith case study has been done in order to make them proficient as entrepreneurs

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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 CIA - 40%	End Semester Examination- 60%
CO1	CIA1-Written Exam	Written Exam
CO2	CIA1-Written Exam	
CO3	CIA II- Written Exam	
CO4	CIA II- Written Exam	
CO5	IA – home assignment/skill test	

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b) Model Question Paper - End Semester Exam

ACCOUNTING FOR MANAGERS

MODEL QUESTION PAPER

Max.Marks: 60

Credits: 5

Time: 2Hrs

SECTION - A

I. Answer the following 5 x 10 = 50 M

Journalize the following transactions in the books of **Mr. Arjun** and post them into the **Personal Ledger Account of Mr. Kiran**.

Date (2021)	Particulars	Amount (₹)
April 1	Debit balance of Kiran	6,500
April 3	Sold goods to Kiran	2,400
April 6	Purchased goods from Kiran	1,200
April 9	Kiran returned goods	300
April 12	Received cheque from Kiran	2,000
April 16	Allowed discount to Kiran	100
April 20	Paid cash to Kiran	1,500
April 25	Kiran allowed us discount	150

**Required:**

- Pass Journal Entries
- Post them to the Ledger Account of Mr. Kiran

(or)

- Explain the Accounting concepts and Conventions.
- Prepare a **Triple Column Cash Book** from the following transactions of **Mr. Ravi** for the month of **January 2022**.

Date	Particulars	Amount (₹)
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Jan 1	Cash in Hand	4,800
Jan 1	Balance at Bank	12,500
Jan 3	Cash Sales	6,200
Jan 5	Paid into Bank	5,000
Jan 7	Received cheque from Aman	1,200
Jan 9	Paid rent by cheque	2,000
Jan 11	Cash Purchases	2,400
Jan 13	Withdrawn from Bank for office use	3,000
Jan 15	Received cheque from Neha and deposited into Bank	1,800
Jan 18	Cash Sales	7,500
Jan 20	Paid stationery by cash	150
Jan 22	Drew cheque for personal use	1,000
Jan 25	Bank charges as per pass book	40
Jan 28	Received cash from Rohan	900
Jan 31	Paid salaries: Cash ₹600 and Cheque ₹1,400	

(or)

4. The following errors were discovered in the books of Mr. Rohan after the preparation of the Trial Balance as on 31st March 2023. Rectify the errors by passing the necessary Journal Entries.

i) Goods purchased from Mahesh for ₹2,400 were wrongly entered in the Sales Book and posted to Mahesh's account as ₹4,200.

ii) A cheque for ₹1,000 received from Sunil was dishonoured but no entry was made in the books.

iii) Furniture purchased for ₹3,500 was debited to Purchases Account.

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- iv) Wages paid for installation of machinery ₹800 were debited to Wages Account.
- v) Discount allowed to Ramesh ₹150 was not posted to his personal account.
- vi) Sales return from Kiran ₹600 was omitted from the books.
- vii) Cash received from Ajay ₹900 was credited to his account as ₹90.

5. From the following Trial Balance of **Mr. Anand** as on **31st March 2023**, prepare the **Trading Account, Profit & Loss Account and Balance Sheet**.

Particulars	Amount (₹)	Particulars	Amount (₹)
Cash in Hand	1,200	Capital	50,000
Purchases	32,000	Sales	70,000
Wages	8,500	Sundry Creditors	6,300
Salaries	6,000	Bills Payable	2,000
Rent	3,000		
Sundry Debtors	14,500		
Stock (1-4-2022)	5,800		
Furniture	10,000		
Machinery	18,000		

Adjustments:

- a) Closing Stock on 31-3-2023 ₹6,500
- b) Outstanding Salaries ₹1,000
- c) Depreciate Furniture @ 10% p.a.

(or)

6. The following is the Trial Balance of **Ms. Kavitha** as on **31st March 2023**. Prepare the **Final Accounts**.

Particulars	Amount (₹)	Particulars	Amount (₹)
Cash at Bank	3,600	Capital	60,000

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Purchases	40,500	Sales	82,000
Wages	9,200	Sundry Creditors	7,800
Carriage Inwards	2,000	Bills Payable	3,000
Rent	4,500		
Salaries	7,000		
Sundry Debtors	18,000		
Stock (1-4-2022)	7,200		
Plant & Machinery	25,000		
Furniture	8,000		

**Adjustments:**

- Closing Stock ₹8,400
- Prepaid Rent ₹500
- Provide Depreciation on Plant & Machinery @ 10%
- Provide for Bad Debts ₹600

7. On **31st March 2023**, the Cash Book of **Mr. Suresh** showed a **debit balance of ₹5,200**. On the same date, the Pass Book showed a different balance.

From the following information, prepare a **Bank Reconciliation Statement** to find the **balance as per Pass Book**.

- Cheques issued for ₹2,400 were not yet presented for payment.
- Cheques worth ₹1,100 were deposited into the bank but had not yet been credited.
- Bank charges of ₹50 were debited by the bank but not entered in the Cash Book.
- Interest on savings account ₹120 was credited by the bank but not recorded in the Cash Book.
- A cheque for ₹300 received from Mohan was dishonoured and the intimation was received after the preparation of the Cash Book.
- One customer directly deposited ₹500 into the bank account, the same was not recorded in the Cash Book.

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(or)

8. A company purchased a **Plant & Machinery** on **1st April 2019** for **₹60,000**.  
Depreciation is charged at **10% per annum** under the **Written Down Value Method**.

On **1st October 2020**, an additional machine was purchased for **₹24,000**.

On **1st January 2022**, one of the original machines costing **₹20,000** was sold for **₹12,000**.

Prepare the **Plant & Machinery Account** for the years ended  
31st March 2020, 2021, 2022 and 2023.

Assume that depreciation is charged **proportionately** in the year of purchase and sale.

9. The following is the **Receipts and Payments Account** of **Sunrise Sports Club** for the  
year ended **31st March 2023**.

### Receipts and Payments Account

Receipts	Amount (₹)	Payments	Amount (₹)
To Balance b/d (Cash & Bank)	4,500	By Salaries	12,000
To Subscriptions	28,000	By Rent	6,000
To Donations	6,000	By Stationery	1,500
To Entrance Fees	3,000	By Furniture Purchased	8,000
To Sale of Old Newspapers	1,000	By Sports Equipment	5,000
		By Miscellaneous Expenses	2,000
		By Balance c/d	8,000
Total	<b>42,500</b>	Total	<b>42,500</b>

#### Additional Information:

- Subscriptions outstanding as on 31-3-2023 ₹2,500
- Subscriptions received in advance ₹1,200
- Salaries outstanding ₹1,000
- Rent prepaid ₹500
- Value of Furniture on 1-4-2022 ₹10,000
- Depreciate Furniture @ 10% per annum
- Capital Fund on 1-4-2022 ₹35,000

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Prepare:

1. Income and Expenditure Account for the year ended 31st March 2023
2. Balance Sheet as on 31st March 2023

(or)

10. Elaborate on Social Accounting.

## SECTION - B

II. Answer any FIVE 5 x 2 = 10 M

11. Define the concept of Accrual.
12. What is Contra Entry? Give an Example.
13. Differentiate between outstanding and prepaid expenses.
14. What is a Favourable Balance in BRS?
15. Need for Depreciation
16. What are subscriptions?
17. Write a note on Indian Government Accounting

### 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	1	2
3	15	CO-3	2	10	1	2
4	15	CO-4	2	10	2	2

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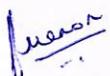
5	15	CO-5	2	10	2	2
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### 9. CO-PO Mapping

CO	PO	Cognitive Level	Class room sessions(hrs)
1	1	Understand	15
2	1	Analyze	15
3	1,4	Synthesize	15
4	1,4	Analyze	15
5	1,4	Synthesize	15

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**SEMESTER- I****MANAGEMENT THEORY AND PRACTICE****1. Course Description**

Programme: BMS  
 Course Code:U26/BMS/DSC/101  
 Course Type: DSC  
 No. of Credits: 5

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

**2. Course Objectives**

1. To introduce the students to the basic concepts of Management
2. To give an overview of the functions of Management

**3. Course Outcomes**

**CO 1:** Understand the importance of management and its universal application.

**CO 2:** Identify the purpose of planning and get a complete picture of various organizational designs.

**CO 3:** Interpret the key components of Human Resource Management and comprehend the various theories behind designing motivating jobs.

**CO 4:** Compare and contrast leaders and managers and the different styles of leadership.

**CO 5:** Describe the flow patterns of communication and significance of an effective control system.

**4. Course Content****MODULE I : INTRODUCTION TO 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.

**MODULE II : FOUNDATION OF PLANNING AND ORGANIZING (15 Hrs)**

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

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

### MODULE III : STAFFING AND MOTIVATING EMPLOYEES (15 Hrs)

Importance of HRM – Key components of the HRM Process

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 IV: LEADERSHIP (15 Hrs)

Manager and Leader - Trait, Behavioral and Contingency theories of leadership.

Approaches to leadership: Transformational-transactional, Charismatic-Visionary and team leadership-Leaders and Power

### MODULE V: COMMUNICATION AND CONTROL (15 Hrs)

Organizational communication: Types, Communication flow patterns and networks. Use technology in organizational communication. Role of control in Management-The control process- Types of control- Qualities of an effective control system

### 5. Reference Books

1. Stephen P. Robbins & Mary Coulter (2019). Management (14<sup>th</sup> edition). Prentice-Hall of India Private Limited.
2. Harold Koontz, Heinz Weihrich & A. Ramachandra Aryasri (2015). Principles of Management- Tata McGraw Hill Education Private Limited.
3. James A.F. Stoner, Edward Freeman R & Daniel R. Gilbert JR- Management (6<sup>th</sup> edition) Pearsons Education.
4. V.S.P.Rao (2011). Principles of Management. Himalaya Publishing House.

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## 6. 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

## 7. 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	

## a) Question Paper Pattern

**MANAGEMENT THEORY AND PRACTICE  
MODEL QUESTION PAPER**

**Max Marks: 60 Credits : 5 Time : 2Hrs**

**SECTION - A**

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

1. Discuss the roles and skills of managers in detail

OR

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2. Discuss the administrative theories of management
3. Why are plans important? Explain the role of goals and plans in planning  
OR
4. Discuss the key elements involved in organisational design. Briefly discuss the various types of organisational design.
5. Explain Herzberg's and Maslow's theories of motivation  
OR
6. Discuss briefly the issues involved in motivating workers of a diverse organisation
7. Explain the Trait theories and Behavioural theories of leadership  
OR
8. Explain the transactional- transformational leadership and Charismatic-visionary leadership approaches
9. Explain the types of organisation communication and the importance of use of technology in communication.  
OR
10. What are the qualities of an effective control system?

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

11. Human Relations Approach
12. Systems Approach
13. Span of Control
14. Matrix Organization
15. Expectancy Theory of motivation
16. Orientation
17. Leaders and managers

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## 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	2	2
3	20	CO-3	2	10	2	2
4	20	CO-4	2	10	2	2
5	20	CO-5	2	10	2	2

## 8. CO - PO Mapping

CO	PO	Cognitive Level	Class room sessions (hrs)
1	1,4	Understand, Apply	15
2	1,3	Remember, Understand	15
3	3,7	Analyse, create	15
4	2,7	Evaluate, Create	15
5	1,3	Understand, Apply	15

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## SEMESTER - I

## PRINCIPLES OF MARKETING

## 1. Course Description

Programme: BMS  
 Course Code: U26/BMS/DSC/104  
 Course Type: DSC  
 No. of credits: 5

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

## 2. Course Objectives

- To develop a comprehensive understanding of marketing fundamentals.
- To equip students with marketing mix strategies.
- To enable the students to critically evaluate the marketing activity from a societal perspective

## 3. Course Outcomes

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

CO1: Describe the interconnectedness of core marketing concepts to form the foundational components of marketing strategies (UNDERSTAND)

CO 2: Contrast the segmentation, targeting and positioning strategies of organisations (UNDERSTAND)

CO 3: Apply different types of pricing strategies to practical business situations (APPLY)

CO 4: Illustrate the use of various types' distribution channels and promotional tools (APPLY)

CO 5: Examine competitive strategies used by organisations within the same industry (ANALYSE)

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## 4. Course Content

**MODULE I: INTRODUCTION TO MARKETING****(15 Hrs)**

Definition: Marketing, Marketing Process

Understanding the Marketplace and Customer needs – Designing a customer driven marketing strategy –Building Customer a- driven marketing strategy – Building customer relationships.

The changing Marketing Landscape.

**MODULE II: CUSTOMER VALUE DRIVEN MARKETING STRATEGY****(15 Hrs)**

Marketing macro and micro environment - Concept of marketing strategy, market segmentation, market targeting, differentiation and positioning

**MODULE III: PRODUCT AND PRICING DECISIONS****(15 Hrs)**

Product levels, product classification, product line and product mix decisions – New product development process and product life cycle strategies – Types of pricing – Pricing strategies – New product pricing, product mix pricing and price adjustment strategies

**MODULE IV: DISTRIBUTION AND PROMOTION****(15 Hrs)**

Marketing channels -Importance, channel functions and flows, channel levels and channel design decisions. Promotion – Promotion mix, promotional tools – advertising, sales promotion, personal selling, public relations, online and social media marketing

**MODULE V: CREATING COMPETITIVE ADVANTAGE AND SUSTAINABLE MARKETING****(15 Hrs)**

Competitor analysis - competitive strategies -competitive positions, Sustainable marketing principles – Marketing ethics

**5. References**

1. Philip Kotler, Prafulla.Y.Agnihotri, Ehsan-ul-Haque & Gary Armstrong .Principles of Marketing. Pearson Education
2. Philip Kotler, Kevin Lane Keller, Abraham Koshy & Mithileshwar Jha . Marketing Management-A South Asian Perspective .Pearson –Prentice Hall
3. Rajan Saxena .Marketing Management. Tata-McGraw Hill Education
4. Dr. Sreeramulu, “Basics of Marketing”, Himalaya Publishing House

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## 6. Syllabus Focus

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

Local /Regional/National /Global Development Needs	Relevance
Local and Regional development needs	The local macro and micro environmental factors affecting marketing decisions can be studied and analysed. Also the influence of regional cultural nuances can be studied
Global development needs	Helps in understanding marketing strategies that are needed to address the global consumer diversity. Global distribution challenges also can be studied
National and Global development needs	Gives an opportunity to research and analyse the role of marketing ethics in global marketing practices

b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Marketing Strategy	Solving case studies to analyse real-world market segmentation and targeting strategies. This requires critical thinking and analytical skills.
EMP & ED	New product development	Giving an Idea generation and product development project
EMP & ED	Promotion Strategies	Task to develop a promotional plan for a new business idea including offline and online promotion strategies

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## 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 Projects	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%
CO1, CO2	CIA-1-Written test	Written Exam
CO3, CO4	CIA-1 - Written Test	
CO3 CO4 CO5	CIA-2 –Group presentations, projects and case studies	

## b) Model Question Paper - End Semester Exam

**PRINCIPLES OF MARKETING**  
Max. Marks: 60 Credits: 5 Time: 2Hrs

SECTION A- Answer all. Each question carries 10 marks.

10 x 5 = 50 marks

1. Explain with an example how businesses utilize marketing concepts to create customer value

OR

2. Describe the stages of the buyer decision-making process in consumer markets.

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3. Explain the concept of marketing strategy and its role in guiding an organization's overall marketing efforts.

OR

4. How would you classify the type of factors influencing the macro marketing environment, and how do they differ from those in the micro marketing environment?

5. How would you use the principles of the new product development process to introduce a novel cosmetic product in a competitive market?

OR

6. How would you solve the pricing challenge for a new product launch using new product pricing strategies?

7. Apply the channel design decisions while launching an edible oil company.

OR

8. A new smartphone company is entering the market. What are the promotional strategies you would recommend?

9. What motive could be there behind organizations integrating sustainable marketing principles into their overall business strategies?

OR

10. How can you justify the effectiveness of competitor strategies?

SECTION B- Answer any 5 out of the given 7 questions.

2 x 5 = 10 marks

11. Contrast consumer and business markets with an example.

12. Identify any one influence that a micro environment component can have on an educational institution.

13. Apply the product level concept to a smartphone.

14. Which of the promotional tools would you recommend for sports shoe marketing?

15. Make a distinction between market nicher and market leader.

16. Outline briefly the phases in the marketing process.

17. Summarise briefly the uniqueness of business markets.

### 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	1	2
3	15	CO3	2	10	1	2
4	15	CO4	2	10	1	2
5	15	CO5	2	10	1	2

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## 9. CO-PO Mapping

CO	PO	Cognitive Level	Class room sessions(hrs)
1	1,2	Understand	15
2	1,2,3	Understand	15
3	1,2,3	Apply	15
4	1,2,5	Apply	15
5	1,2,7	Analyse	15

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