

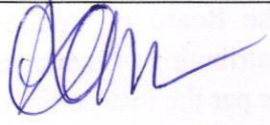
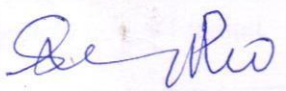
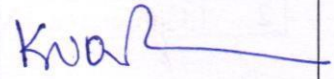


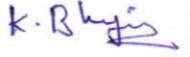
**Krishna University:: Machilipatnam**  
**Board of Studies Meeting in Commerce**

**Date: 15-02-2025**

**Agenda:**

1. Program structure and Program syllabus for the 4<sup>th</sup> semester under single major program for the academic year 2024-2025.
2. The members of Board of studies discussed course structure and program syllabus of 4<sup>th</sup> semester B.Com All groups

**The Board of studies for B.Com is conducted on 15-02-2025 at P B Siddhartha College of Arts & Science : Vijayawada with following members:**

| UG Board of Studies for Commerce |  |   |
|----------------------------------|--|---|
| Member                           | Name & Designation   | Signature   |
| Chairman                         | Dr. K.Naveena<br>Lecturer in Commerce<br>SRR & CVR Govt.Degree College(A)<br><a href="mailto:naveenagdc@gmail.com">naveenagdc@gmail.com</a> 8639729282                                       |    |
| University Nominee               | Dr R Padmaja<br>Department of Commerce , Krishna University<br>Machilipatnam. 9440532444   | ONLINE  |
| Member                           | G Narayana Rao<br>lecturer in Commerce<br>Dr.LHR GOVT Degree College<br>Mylavaram NTR Dist 521230<br>Email <a href="mailto:glatharao.999@gmail.com">glatharao.999@gmail.com</a> . 9440490959 |  |
| Member                           | Kona Narayana Rao<br>Head, Department of Commerce<br>P B Siddhartha College of Arts & Science VIJ-10<br><a href="mailto:Knr2007123@gmail.com">Knr2007123@gmail.com</a> 9885038196            |  |
| Member                           | M.J.RAJ PAUL<br>Principal.<br>A.M. Modern degree college, Vijayawada<br><a href="mailto:rajpaul.scion@gmail.com">rajpaul.scion@gmail.com</a> 9502093357                                      |  |
| Industrialist                    | CA. B. Deena Dayal Kumar<br>Deena Dayal & Co,<br>Chartered Accountants,<br>Vijayawada.<br><a href="mailto:deenadayalco@gmail.com">deenadayalco@gmail.com</a> , 9490742742                    | ONLINE  |
| Student Member 1                 | BVSS KRISHNA<br><a href="mailto:bvss.krishna13@gmail.com">bvss.krishna13@gmail.com</a><br>9704431897   |  |
| Student Member 2                 | Kurella Bhargavi<br><a href="mailto:kurelabhargavi@gmail.com">kurelabhargavi@gmail.com</a><br>9553062060   |  |

S. Ravi Kumar

G. Bhagyalakshmi



Principal <sup>in</sup> Srinivasa Degree College, Vijayawada.

G. S. Lakshmi  
JANET DEGREE College  
Kethakonda

## Resolutions:

The members of the Board of Studies for B.Com of Krishna university held its meeting at PB Siddhartha college of Arts & Science : Vijayawada and made the following resolutions unanimously

1. It is resolved to adopt and implement the syllabus for the core subjects in the 4<sup>th</sup> semester (Major 9,10,11 Courses) for B.Com Honours (General) , (Finance) (TPP) as appended hereunder from the academic year 2024-2025.
2. The Board of Studies unanimously resolved to have 30 Marks allocated for the Continuous Internal Assessment in the college and 70 Marks for semester and examination to be held by Krishna University, Machilipatnam.
3. The Commerce Board resolved to introduce 3 and 4 courses in the following Minors
  1. Insurance Management
  2. Financial Management
  3. Marketing
4. The Board of Studies unanimously resolved the model question paper with its scheme of distribution of marks as held down hereunder
5. As per the instruction of Academic Audit Cell Krishna University it is resolved to recommend the following two courses as optional in the 4<sup>th</sup> and 5<sup>th</sup> semesters of Commerce Minor for the following colleges.
  1. Sri Srinivasa Degree College, Vuyyuru.
  2. Jannet Degree College, Ketanakonda, Ibrahimpatnam.

| Sl No | Minor    | Semester | Actual course                  | Alternative course   |
|-------|----------|----------|--------------------------------|----------------------|
| 1     | Commerce | IV       | Cost and Management Accounting | Business Environment |
| 2     | Commerce | V        | Digital Marketing              | Marketing            |

S. Srinivas Kumar

G. Bhagyadevishu

G. S. S. S.

[Signature]

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K. V. S.

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**Major -B.Com General**  
**w.e.f. AY 2023-24 onwards Course Structure**

| <b>Semester</b> | <b>Course Number</b> | <b>Course Name</b>           | <b>No. of Hrs/Week</b> | <b>No. of Credits</b> |
|-----------------|----------------------|------------------------------|------------------------|-----------------------|
| IV              | 9                    | Corporate Accounting         | 4                      | 4                     |
| IV              | 10                   | Cost & Management Accounting | 4                      | 4                     |
| IV              | 11                   | Auditing                     | 4                      | 4                     |

**Major -B.Com – Tax Procedures and Practice**  
**w.e.f. AY 2023-24 onwards Course Structure**

| <b>Semester</b> | <b>Course Number</b> | <b>Course Name</b>                   | <b>No. of Hrs/Week</b> | <b>No. of Credits</b> |
|-----------------|----------------------|--------------------------------------|------------------------|-----------------------|
| IV              |                      | Assessment of Individuals & HUF      | 4                      | 4                     |
| IV              |                      | Company Law                          | 4                      | 4                     |
| IV              |                      | Assessment of Firms ,AOP & Societies | 4                      | 4                     |

**Major -B.Com – Finance**  
**w.e.f. AY 2023-24 onwards Course Structure**

| <b>Semester</b> | <b>Course Number</b> | <b>Course Name</b>            | <b>No. of Hrs/Week</b> | <b>No. of Credits</b> |
|-----------------|----------------------|-------------------------------|------------------------|-----------------------|
| IV              |                      | Corporate Accounting          | 4                      | 4                     |
| IV              |                      | Advanced Financial Management | 4                      | 4                     |
| IV              |                      | Security Analysis             | 4                      | 4                     |

**Krishna University: Machilipatnam**  
**SEMESTER-IV**

**B.Com (General/Computer Application/ Finance) - COURSE 9: Corporate Accounting**

**Theory**

**Credits: 4**

**4 hrs /week**

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**Learning Objectives:**

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

**Learning Outcomes:**

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

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

**Unit 1: Accounting for Share Capital:** Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

**Unit 2: Issue and Redemption of Debentures and Issue of Bonus Shares:** Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares - Buyback of Shares - (including problems).

**Unit 3: Valuation of Goodwill:** Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (including problems).

**Unit 4: Valuation Shares:** Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

**Unit 5: Company Final Accounts:** Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

**Activities:**

- ☐ Problem Solving Exercises
- ☐ Collect and fill the share application form of a limited Company
- ☐ Collect Prospectus of a company and identify its salient features
- ☐ Collect annual report of a Company and List out its assets and Liabilities.



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

**Reference Books:**

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



**Corporate Accounting – Model Question Paper**  
**B.Com (General/Computer Application/ Finance)**

**Semester- IV**

Time: 3 Hours

Max. Marks: 70

**Section-A**

[5 X 4=20]

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

1. Types of Preference share
2. Forfeiture of Shares.
3. Convertible and non- convertible debentures
4. Need for valuation of shares.
5. What is a fair value method?
6. Companies Act, 2013.
7. Subsidiary company.
8. Define Holding Company.

**Section-B**

[5 x 10=50]

**Answer the following questions**

09. Agfa & Co. Ltd. issued 5,000 preference shares of ₹ 10 each at a premium of 4 per share payable ₹ 3 per share on application, ₹ 6 per share on allotment (including premium), ₹ 3 on first call and the balance on final call. The shares were all subscribed and all money due was received except the first call money on 1,000 shares and the Final call money on 1,500 shares. Write necessary Journal entries.
- (OR)
10. XYZ Company limited made a public issue of 20,000 equity shares of ₹ 100 each on the following terms  
Payable on application ₹ 25, Payable on allotment ₹ 35, Payable on first call ₹ 20 Payable on second call ₹ 20.  
All the shares were subscribed, when calls were made, except on 100 shares of Mr. Ramu who failed to pay the first and second calls, all money was received. The directors decide to forfeited them. Afterwards Re issued these shares at ₹ 75 per share as fully paid up.  
Give necessary journal entries.
11. Given journal entries for the following
1. issue of ₹ 1,00,000 - 9% debentures at par and redeemable at par
  2. issue of ₹ 1,00,000 - 9% debentures at a premium of 5% but redeemable at par
  3. issue of ₹ 1,00,000 - 9% debentures at a discount of 5%, repayable at par
  4. issue of ₹ 1,00,000 - 9% debentures at par but repayable at a premium of 5%
  5. issue of ₹ 1,00,000 - 9% debentures at discount of 5% but redeemable at premium of 5%

(OR)

12. The following is the balance sheet of A limited as 31st December 2018

| Liabilities                                       | ₹        | Assets                 | ₹        |
|---|----------|------------------------|----------|
| 10,000 Equity shares of ₹ 10 each,<br>₹ 7.50 paid | 75,000   | Land and Buildings     | 45,000   |
| Securities Premium Reserve                        | 10,000   | Plant and Machinery    | 90,000   |
| General Reserve                                   | 50,000   | Furniture and Fittings | 20,000   |
| Profit and Loss Account                           | 40,000   | Investments            | 40,000   |
| Sundry Creditors                                  | 25,000   | Cash at Bank           | 10,000   |
|   | 2,00,000 |                        | 2,00,000 |

The company decided to make the shares fully paid out of the profit and loss account and then to issue 1 fully paid bonus share for every 2 shares held. For this purpose the securities premium reserve account to be used fully and then general reserve.

Pass journal entries and prepare the balance sheet after the above arrangement and put it through.



13. Following is the balance sheet of Hariram co. Ltd. as on 31-3-2022

| Liabilities                               | ₹        | Assets                         | ₹        |
|---|----------|--------------------------------|----------|
| 1000,8% preference share of<br>□ 100 each | 1,00,000 | Fixed assets                   | 4,00,000 |
| 30000 Equity share of □ 10<br>each        | 3,00,000 | Current assets                 | 2,50,000 |
| Debenture redemption fund                 | 50,000   | Preliminary expenses           | 20,000   |
| 6% debenture                              | 1,00,000 | Discount issue of<br>debenture | 5,000    |
| Depreciation fund                         | 1,00,000 | Profit and loss A / c          | 45,000   |
| Sundry creditors                          | 70,000   |                                |          |
|   | 20,000   |                                | 20,000   |

Calculate the value of equity shares under net assets method after considering the following information:

a) Debenture interest is due for 1 year.

b) Current assets include book debts of which □12,000 which were doubtful for which no provision has been made

(OR)

14. From the following particulars calculate the value of an equity share under yield method.

- 1) 5000, 9% preference shares of 100 each □ 5, 00,000.
- 2) 125000, equity shares of 10 each, 8 per share paid □ 10, 00,000.
- 3) Expected profits before tax □ 5, 45,000.
- 4) Rate of tax is 40%.
- 5) Transfer to the general reserve every year 20% of profit.
- 6) Normal rate of earnings from this type of business is 15%.

15. Following is the trial balance of 'Sri Venkateswara Co. Ltd.' as at 31.12.21.

| Particulars                                | Debit □  | Credit □ |
|--|----------|----------|
| Opening stock                              | 70,000   |          |
| Equity share capital                       |          | 2,00,000 |
| Rent, Rates, Taxes                         | 12,000   |          |
| Purchases & Sales                          | 1,21,800 | 3,70,000 |
| Discount allowed and received              | 3,000    | 4,400    |
| Wages                                      | 1,10,400 |          |
| Coal, Water                                | 5,140    |          |
| Buildings                                  | 1,60,000 |          |
| Carriage                                   | 2,400    |          |
| Debtors and Creditors                      | 50,000   | 36,000   |
| Purchase returns                           |          | 4,250    |
| Plant & Machinery                          | 60,000   |          |
| Goodwill                                   | 46,000   |          |
| Advertisement                              | 6,000    |          |
| Bad debts                                  | 2,060    |          |
| Debenture interest (Paid up to 30.06.2021) | 1,250    |          |
| 5% Debentures                              |          |          |
| Bank overdraft                             |          | 50,000   |
| Loose tools                                | 12,000   | 34,000   |
| General expenses                           | 8,800    |          |
| Salaries                                   | 20,000   |          |
| Transfer fee                               |          |          |
| Insurance                                  | 2,000    | 200      |
| Cash at bank                               | 6,000    |          |
|  | 6,98,850 | 6,98,850 |

**Adjustments:**

- (a) Closing stock - Rs. 70,000.  
 (b) Depreciate plant and machinery by 10% and loose tools by 33 ½ %.  
 (c) Equity dividend 15% on share capital.  
 (d) Transfer 20,000 to general reserve and 25% for provision for taxation.

Prepare statement of profit and loss a / c

(OR)

16. From the following information provided by Saraswathi Company Ltd. Prepare Balance Sheet of the company as on 31.3.2021.

| Particulars                   | Amount    |
|-------------------------------|-----------|
| Share capital                 | 20,00,000 |
| Debentures                    | 5,00,000  |
| Trade payables (Crs.)         | 6,72,500  |
| Cash and Bank balances        | 1,37,500  |
| Advances                      | 1,86,000  |
| Advance payment of Income Tax | 27,500    |
| Provision for taxation        | 85,000    |
| Share premium                 | 2,37,500  |
| Goodwill                      | 25,000    |
| General reserve               | 10,25,000 |
| Investments                   | 1,12,600  |
| Loss for the year             | 1,79,000  |
| Trade receivables (Drs.)      | 6,12,500  |
| Provision for doubtful debts  | 10,100    |
| Closing stock                 | 5,75,000  |
| Fixed assets                  | 26,75,000 |

17. What is meant by holding company? Explain its advantages and disadvantages.

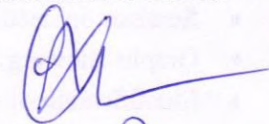
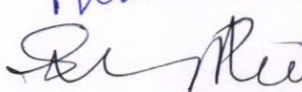
(OR)

18. H ltd. acquires all the shares of S ltd on 1-1-2017 from the Balance sheet given below to prepare a consolidated balance sheet.

Balance sheet as on 31 march 2017

| Liabilities                         | H Ltd     | S ltd    | Assets              | H Ltd     | S ltd    |
|-------------------------------------|-----------|----------|---------------------|-----------|----------|
| Share capital<br>(Per share Rs. 10) | 8,00,000  | 3,00,000 | Land                | 4,00,000  | 2,70,000 |
| Creditors                           | 3,50,000  | 1,60,000 | Machinery           | 2,00,000  | 1,00,000 |
| Bills payable                       | 40,000    | 20,000   | Furniture           | 50,000    | 20,000   |
| Reserve (1.4.16)                    | 2,10,000  | 40,000   | Shares in S<br>ltd. | 5,00,000  | -        |
| Profit & Loss                       | 50,000    | 30,000   | Debtors             | 1,00,000  | 60,000   |
|                                     |           |          | Bank                | 50,000    | 20,000   |
|                                     |           |          | Stock               | 1,50,000  | 80,000   |
|                                     | 14,50,000 | 5,50,00  |                     | 14,50,000 | 5,50,00  |

The profit and loss account of B Ltd. Had a credit balance of Rs. 6,000 as on 1.4.2016.

  
 Kwar  




**Krishna University: Machilipatnam**  
**SEMESTER-IV**

**B.Com (General /Computer Applications)**

**COURSE 10: Cost and Management Accounting**

**Theory**

**Credits: 4**

**4 hrs /week**

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**Learning Objectives:**

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

**Learning Outcomes:**

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

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

**Unit 1: Introduction:** Cost Accounting: Definition – Features – Objectives – Functions – Scope

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

**Unit 2: Material and Labour Cost:** Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)

**Unit 3: Job Costing and Batch Costing:** Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems)

**Unit 4: Financial Statement Analysis and Interpretation:** Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

**Unit 5: Marginal Costing:** Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)


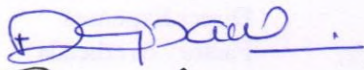
**Activities:**

- Debate on methods of payments of wages
- Seminars Problem Solving Exercises
- Seminar on need and importance of financial statement analysis
- Graphs showing the breakeven point analysis
- Identification of elements of cost in services sector by Visiting any service firm
- Cost estimation for the making of a proposed product

- Listing of industries located in your area and methods of costing adopted by them
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collection of cost sheet and pro-forma of quotation
- Invited Lectures and presentations on related topics.
- Examinations (Scheduled and surprise tests)

**Reference Books:**

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

  
 K. N. Arora  
  
 S. P. Gupta



**KRISHNA UNIVERSITY**  
**II B.COM (General) & CA SEMESTER -IV**  
**With effect from 2024-2025**

**Cost and Management Accounting**

**Section-A**

**Max Marks-70**

**Answer any Five of the following**

**5 x 4=20 Marks**

1. What are the advantages of Management Accounting ?
2. Explain objectives of Cost Accounting.
3. What are the different material techniques?
4. What the different incentive schemas under piece rate system?
5. What are the difference between Job and Batch costing ?
6. What are the limitations of financial statement analysis ?
7. Break even point
8. Profit volume ration

**Section -B**

**Answer the following questions**

**5X10=50**

**Unit-I**

9. Explain the limitations of Financial Accounting and also differentiate the Cost Accounting and Financial Accounting.

Or

10. From the following particulars prepare cost sheet for the year ending 2020

| Particulars      | 1-1-2017 | 31-12-2017 |
|------------------|----------|------------|
| Raw Material     | 25000    | 26200      |
| Finished goods   | 17300    | 15700      |
| Work in progress | 8200     | 9100       |

|                          |        |
|--------------------------|--------|
| Raw material purchased   | 21,900 |
| Carriage inwards         | 1,100  |
| Direct Expenses          | 120    |
| Factory overheads        | 910    |
| Direct wages             | 17,200 |
| Sale of finished goods   | 72,300 |
| Selling overheads        | 4,200  |
| Administration overheads | 3,200  |

**Unit-II**

11. Explain the functions of stores department.

Or

12. From the following particulars calculate earnings of a worker under Halsey and Rowan's plan

|               |        |
|---------------|--------|
| Standard time | 10 hrs |
| Time taken    | 6hrs   |
| Hourly Rate   | 2/-Rs  |

**Unit-III**

13. Define the Job costing and explain the its features and what are the industries it is suitable.

**OR**

14. Following information is available for job 4321, which is being produced at the request of a customer.

| Particulars         | Dept. A | Dept. B | Dept. C |
|---------------------|---------|---------|---------|
| Material Consumed   | 4000    | 1000    | 1500    |
| Direct labour:      |         |         |         |
| Wage rate per hour  | 3       | 4       | 5       |
| Direct labour hours | 300     | 200     | 400     |

In accordance

With company policy the following are chargeable to Jobs:

Fixed production overhead – Rs 5/- per direct labour

Fixed administrative overheads - 80% of works cost

Profit mark up - 20% margin of selling price.

Your required calculate the total cost of the Job.

#### Unit-IV

15. Explain the Need and Limitations of Financial Statement Analysis

OR

16. The following are the Balance Sheet of Krishna & Co for the year ending 31-03-2020&2021 prepare a comparative Balance Sheet

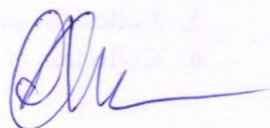



| Liabilities          | 2020            | 2021            | Assets               | 2020            | 2021            |
|----------------------|-----------------|-----------------|----------------------|-----------------|-----------------|
| Equity Share Capital | 3,00,000        | 4,00,000        | Land & Buildings     | 1,85,000        | 1,35,000        |
| Reserves & Surplus   | 1,65,000        | 1,11,000        | Plant & Machinery    | 2,00,000        | 3,00,000        |
| Debentures           | 1,00,000        | 1,50,000        | Furniture & Fixtures | 10,000          | 12,500          |
| Long term loans      | 75,000          | 1,00,000        | Other Fixed Assets   | 12,500          | 15,000          |
| Bills payable        | 25,000          | 22,500          | Cash in hand         | 10,000          | 40,000          |
| Sundry creditors     | 50,000          | 60,000          | Bills Receivables    | 75,000          | 45,000          |
| Current Liabilities  | 2,500           | 5,000           | Sundry Debtors       | 1,00,000        | 1,25,000        |
|                      |                 |                 | Stock                | 1,25,000        | 1,75,000        |
|                      |                 |                 | Prepaid Expenses     | -----           | 1,000           |
| <b>Totals</b>        | <b>7,17,500</b> | <b>8,48,500</b> | <b>Totals</b>        | <b>7,17,500</b> | <b>8,48,500</b> |

#### Unit-V

17. What is Break Even Point? Explain its assumptions and Limitations.

Or

18. Assuming that the cost structure and selling prices remain the same in periods I & II find out
- Profit Volume Ratio
  - Fixed Cost
  - BEP for sales
  - Margin of safety at a profit of Rs 15,000/-
  - Profit when sales are Rs 1,00,000/-
  - sales required to earn a profit of Rs 20,000/-



**Krishna University: Machilipatnam**  
**SEMESTER-IV**

**B.Com (General)**

**COURSE 11:AUDITING**

Theory

Credits: 4

4 hrs/week

**Learning Objectives:**

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

**Learning Outcomes:**

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

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

**Unit 1: Introduction:** Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

**Unit 2: Types of Audit:** Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

**Unit 3: Planning of Audit:** Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control.

**Unit 4: Vouching and Investigation:** Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

**Unit 5: Company Audit and Auditors Report:** Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

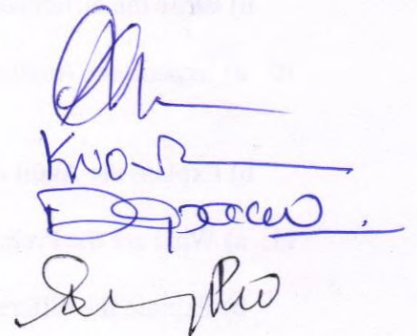
**Activities:**

1. Seminars
2. Visit the audit firms
3. Visit an audit firm; write about the procedure followed by them in Auditing the books of accounts of a firm.
4. Guest lecture by an auditor
5. Collect the information about types of audit conducted in any one Organization
6. Collection of audit reports

7. Group Discussions
8. Draft an audit program.
9. Quiz programs on some topics
10. Assignments including technical assignments like working with audit companies for observation
11. Internship with an audit firm.
12. Invited Lectures and presentations on related topics with qualified auditors

**Reference Books:**

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



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**II B.COM (General )**

**KRISHNA UNIVERSITY**  
**With effect from 2024-2025**

**SEMESTER -IV**

**Auditing**  
**Section-A**

**Max Marks-70**  
**5 x 4=20 Marks**

**Answer any Five of the following**

1. Define Auditing. What are its advantages?
2. Explain about audit in Partnership firms.
3. Explain the differences between Continuous Audit and Periodic Audit.
4. What are the objectives of Internal Check.?
5. Explain the importance of vouching.
6. Explain the concept of investigation
7. What are the contents of Audit Report?
8. Explain the qualifications of an auditor

**SECTION B**

**Answer the Following**

**5x10=50**

9. a) What is Auditing? Explain the objectives of Auditing.  
  
Or  
b) Write the differences between continuous and periodical audit
10. a) Explain the Audit on the basis of Ownership.  
  
Or  
b) Explain the Audit on the basis of Objective.
11. a) What are the Preliminary steps to be taken before the commencement of a new Audit ?  
  
Or  
b) Explain the differences among the Internal Check, Internal Audit and Internal Control.
12. a) What are the general consideration for verification and valuation of Assets?  
  
Or  
b) Explain the objectives of Vouching. Explain the process of vouching cash transactions
13. a) Explain the appointment and removal of an Auditor in a Company?  
  
Or  
b) Explain the Liabilities of an Auditor.

  
K. V. R.  
S. M. S.

**Krishna University: Machilipatnam**

**SEMESTER-IV**

**B.Com (Tax Procedure and Practice)**

**COURSE 11: Assessment of Individuals & HUF**

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**Learning Objectives:**

- ❖ Demonstrate knowledge of the concepts, principles, and rules of taxation of individuals and small businesses;
- ❖ Recognize tax planning opportunities and recommend appropriate tax-saving strategies for decision making

**Course outcomes:**

- ❖ Utilize the definitions of the various components of income tax law
- ❖ Analyze simple fact situations and recognize income tax ramifications

**Unit-I**

Deductions from gross total income- gross total income- definition- deductions in respect of certain payments U/S 80C to 80GGA- deductions in respect of certain incomes U/S 80IA to 80 U.

**Unit-II**

Schedule of rates of tax- methods of taxation step system, slab system- rebates, U/S 86,87A, 88E and relief U/S 89(1) for arrears of salary. Double taxation relief- special provisions relating to avoidance of tax.

**Unit-III**

Assessment of Agricultural Income- Meaning, Various types of Agricultural Income- Tests to determine agricultural income- partly agricultural and partly non-agricultural income- assessment of agricultural income- integration scheme.

**Unit-IV**

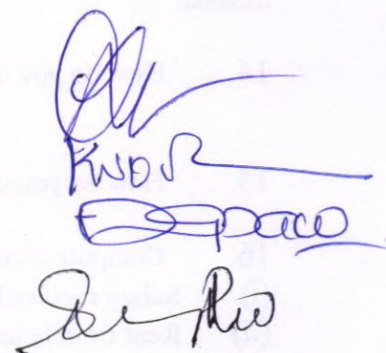
Assessment of individual- treatment of income received from certain other institution computation of total income and tax liability

**Unit-V**

Assessment of Hindu undivided family- schools of Hindu law- residence status of HUF- assessment of HUF- partition of HUF- impartible estate- income not to be treated as family income

**Reference Books:**

- ❖ V P Gaur DB Narang Pooja Ghai: income tax law and practice kalyani publications.
- ❖ Vinod K Sighamia. Direct taxes taxman publications





**Krishna University: Machilipatnam**  
**SEMESTER-IV**  
**B.Com (Tax Procedure and Practice) COURSE 11: Assessment of Individuals & HUF**  
**MODEL PAPER**

**MAX. MARKS: 70**

**SECTION – A**

**Answer any FOUR of the following**  
**20 M**

**4 X 5 =**

- |                        |                      |
|------------------------|----------------------|
| 1. Step System of Tax  | 2. HUF               |
| 3. Agricultural Income | 4. Impartible estate |
| 5. Gross Total Income  | 6. Rates of taxes    |
| 7. Deduction u/s 80D   | 8. Rebate u/s 86     |

**SECTION – B**

**Answer the ‘ONE’ question from each unit**  
**=50 M**

**5 x 10**

**UNIT-I**

9. Explain the general rules relating to deductions from Gross Total Income.

**OR**

10. Write any ten deductions from Gross Total Income with respect to certain payments.

**UNIT –II**

11. Discuss the methods of taxation system in India.

**OR**

12. Write about relief u/s 89(1) in respect of various taxable incomes of arrears of salary.

**UNIT –III**

13. What is the meaning of agricultural income and explain various types of agricultural income.

**OR**

14. How do you compute agricultural income and explain its objectives.

**UNIT –IV**

15. How do you calculate total income of an individual?

**OR**

16. Compute total income of Mr. X:
- (i) Salary received from a company Rs. 80,000
  - (ii) Rent from house property Rs. 60,000
  - (iii) Business loss Rs. 10,000
  - (iv) Interest on bank deposits (Net) Rs. 18,000
  - (v) Short term capital loss Rs. 5,000

- (vi) Contribution to Public Provident Fund Rs. 6,000

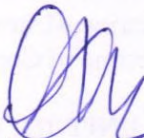
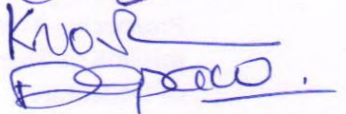
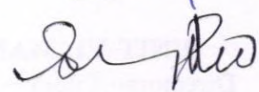
**UNIT -V**

17. Explain the procedure of determination of GTI of HUF.

**OR**

18. Compute total income of HUF:

- (i) Loss from Self – occupied house property Rs. 8,000
- (ii) Business income (before expenses) Rs. 70,000
- (iii) Expenses relating to business Rs. 10,000
- (iv) Expenses not relating to business Rs. 4,000
- (v) Long term capital gain Rs. 12,000
- (vi) Donation to Krishna University Rs. 6,000

  
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Krishna University: Machilipatnam

SEMESTER-IV

**B.Com (Tax Procedure and Practice) COURSE 12: COMPANY LAW**

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**UNIT-I: INTRODUCTION TO COMPANY LAW 2013**

Introduction to The Companies Act, 2013 - Meaning -  
Definition and Characteristics of Company - Kinds of Companies -  
Merits and Demerits of Incorporation of Company - Lifting the Corporate Veil.

**UNIT-II: INCORPORATION OF COMPANY**

Promoters - Pre-incorporation contracts - Memorandum of Association - Contents -  
Doctrine of Ultra vires - Articles of Association - Contents - Doctrine of Indoor Management -  
Doctrine of Constructive Notice - Doctrine of Oppression and Mismanagement.

**UNIT-III: PROSPECTUS, SHARES AND DEBENTURES**

Prospectus - Meaning and Contents - Shares - Types of Shares - Transfer and Transmission of Shares - Share Capital - Meaning and Kinds of Share Capital - Debenture - Types of Debentures.

**UNIT-VI: MANAGEMENT AND ADMINISTRATION OF COMPANY**

Directors - Types - Qualifications - Appointment & Removal of Directors - Position - Powers, Duties and Liabilities of Directors - Directors Board - Meetings - Kinds - Requisites of Valid Meeting - Resolutions - Kinds.

**UNIT-V: WINDING UP OF COMPANY**

Winding up - Procedure - Types of Winding up -  
Payment of Liabilities in the event of Winding up - Role of Official Liquidator - National Company Law Tribunal (NCLT) - Powers of Company Law Board and Central Government - Inspection and Investigation.

**Book Recommended**

1. C.A. Kamal Garg, Bharat's Corporate and Allied Laws, 2013
2. Institute of Company Secretaries of India, Companies Act 2013, CCH Wolter Kluwer Business, 2013
3. Lexis Nexis, Corporate Laws 2013 (Palm top Edition)
4. Avtar Singh : Company Law
5. Dutta on Company Law
6. N.D. Kapoor on Company Law, Charles Wild and Stuart Weinstein Smith and Keenan, Company Law, Pearson Longman, 2009
7. The Companies Acts from 1956 to 2014 as amended up to the date.
8. The New Company Law, Dr. N. V. Paranjape, Central Law Agency.



**Krishna University: Machilipatnam**  
**SEMESTER-IV**

**B.Com (Tax Procedure and Practice)**

**COURSE 12: COMPANY LAW**

**MODEL PAPER**

**MAX. MARKS: 70**

**SECTION – A**

**Answer any FOUR of the following**

**4 X 5 = 20**

**M**

1. Explain different kinds of Companies.
2. What are the advantages of incorporation of a company?
3. What are the functions of a promoter?
4. What do you mean by Articles of Association?
5. What are the contents of prospectus?
6. Define debenture. What are the characteristics of debentures?
7. What are the duties & liabilities of Directors?
8. Discuss about appointment of a company equilateral.

**SECTION – B**

**Answer any ONE question from EACH UNIT.**

**5 X 10 = 50M**

**UNIT – I**

9. Define a company as per Co-Act 2013. What are the characteristics of a company?

**OR**

10. What are the situations in which lifting of corporate veil is applicable?

**UNIT – II**

11. What is meant by memorandum of Association? Explain its contents.

**OR**

12. Explain the differences between Doctrine of Constructive Notice and Doctrine of Indoor of Management.

**UNIT – III**

13. Explain the different types of Preference Shares.

**OR**

14. What are the difference between Shares and Debentures?

**UNIT – IV**

15. Discuss about the different types of Directors of a company.

**OR**

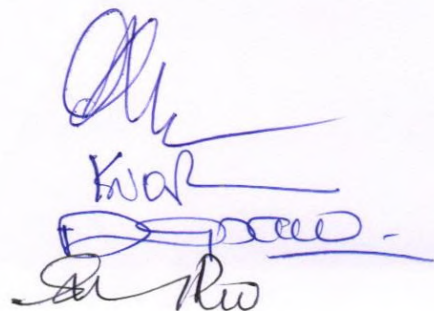
16. What are the different kinds of meetings held in a company? Discuss.

**UNIT – V**

17. What are the circumstances in which company may be wound up by Tribunal?

**OR**

18. What are the powers & duties of company liquidator?

  
K. V. S. Rao



**B.Com (Tax Procedure and Practice) COURSE 13: Assessment of Firms, AOP & Societies**

- Legislative history
- Provisions
- Ethics

- Sources and procedures
- Taxable income and tax research
- Exemptions and allowances
- Accounting methods

Vindo K. Sighania. Direct taxed taxman & Publications.

  
 K. W. O. L.  
~~Spencer~~  
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**Krishna University: Machilipatnam**  
**SEMESTER-IV**

**B.Com (Tax Procedure and Practice) COURSE 13: Assessment of Firms, AOP & Societies**

**MODEL PAPER**

**MAX. MARKS: 70**

**SECTION – A**

**Answer any FOUR of the following**

**4 X 5 = 20 M**

1. Managing partner
2. Body of Individuals
3. Tax on Dividends
4. Tax on Winning
5. Non – Resident
6. AMT Credit
7. LLPF
8. Dissolution of firm

**SECTION – B**

**Write any ONE from each unit**

**5 x 10 = 50 M**

**UNIT – I**

9. Give the treatment of remuneration/interest paid to partner's by a firm in the hands of partners.

OR

10. Compute total income of firm:

Business income Rs.95,000

Remuneration to non-working partner debited Rs. 15,000

Interest on capital @16% to non-working partner debited Rs. 18,000.

Donation to educational institution debited Rs. 6,000.

Contribution to employee's welfare fund debited Rs. 12,000.

Agricultural income credited Rs. 10,000

Bad debts recovered not credited Rs. 4,000.

**UNIT – II**

11. Explain the treatment of share of income received by members from PFAOP.

OR

12. Compute total income of PFAOP:

Profit and Loss Account

|                          |        |
|--------------------------|--------|
| Staff Salary             | 50,000 |
| Member's Salary          | 40,000 |
| Interest on capital @16% | 20,000 |
| Depreciation             | 10,000 |
| Office rent              | 15,000 |
| General Expenses         | 5,000  |
| Net profit               | 60,000 |

2,00,000

|                      |          |
|----------------------|----------|
| Gross Profit         | 1,60,000 |
| Interest on deposits | 30,000   |
| Refund of GST        | 10,000   |

2,00,000



### UNIT – III

13. Discuss various types of companies for assessment.

OR

14. Compute total income of X Ltd.

#### Profit and Loss Account

|                        |                 |                        |                 |
|------------------------|-----------------|------------------------|-----------------|
| Salaries               | 1,25,000        | Gross profit           | 3,50,000        |
| Rent                   | 75,000          | Dividend               | 50,000          |
| Depreciation           | 25,000          | STCG                   | 60,000          |
| Contribution of RPF    | 40,000          | Interest on Securities | 30,000          |
| Donations              | 20,000          |                        |                 |
| Provision for taxation | 30,000          |                        |                 |
| GST                    | 15,000          |                        |                 |
| Proposed dividend      | 5,000           |                        |                 |
| General Reserve        | 35,000          |                        |                 |
| Net Profit             | <u>1,30,000</u> |                        |                 |
|                        | <u>5,00,000</u> |                        | <u>5,00,000</u> |

### UNIT – IV

15. Explain the manner of tax on technical service fee in case of foreign companies.

OR

16. Discuss the procedure of tax on income from capital gain on sale of units purchased in foreign currency.

### UNIT – V


17. Explain special provisions relating to tax on non – residents.

OR

18. How do you tax income distribution of mutual funds?

  
K. N. R.  
D. P. R.  
S. R. R.

## COURSE 12: Advanced Financial Management

  
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**Krishna University: Machilipatnam**  
**SEMESTER-IV**

**B.Com (Finance )**  
**Model Paper**

**COURSE 12: Advanced Financial Management**  
**Max. Marks:70**

**SECTION – A**

**Answer any FOUR of the following**

**4 X 5 = 20 M**

1. Importance of financial management.
2. Time Value of Money.
3. Tax differential theory.
4. Net Operating Income approach.
5. IRR
6. Leverage.
7. Gordon's Growth Model.
8. Risk Analysis.

**SECTION – B**

**Answer any ONE question from EACH UNIT.**

**5 X 10 = 50M**

**UNIT – I**

9. Write an overview of Financial Management.

**OR**

10. Explain the nature of Financial Management.

**UNIT – II**

11. R Ltd's EBIT is Rs. 2,50,000. The company has 5% Rs. 10,00,000 debentures. The equity capitalization rate is 8%; you are required to calculate overall cost of capital.

**OR**

12. Explain about Optimum Capital Structure?

**UNIT – III**

13. Explain about Sensitivity Analysis?

**OR**

14. Explain decision Tree Analysis and What are the steps to be followed in decision tree analysis?

**UNIT – IV**

15. Write about Dividend Policy, types of dividend policies and steps in establishing dividend policy?

**OR**

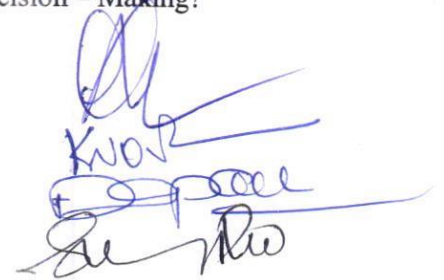
16. Explain the Planning of Working Capital?

**UNIT – V**

17. Explain the importance of the Funds Flow Statement in Financial Analysis?

**OR**

18. What is a Cash Flow Statement? How is it useful for Financial Decision – Making?



**Krishna University: Machilipatnam**  
**SEMESTER-IV**

**B.Com (Finance )**

**COURSE 13: Security Analysis**

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**Unit I: Investment:**

**10Hrs**

Meaning and Nature of Investment-Objectives and Process of Investment- Investment Environment  
Investment Avenues -Securities Trading- Recent Developments in Stock Market.

**Unit II: Fundamental Analysis:**

**15Hrs**

Economy analysis-Industry analysis- Company analysis.

**Unit III Technical Analysis:**

**20Hrs**

Meaning of Technical Analysis- Dow Theory- Elliot Wave theory- Moving Averages- Breadth of  
Market Momentum- Market Indicators-Technical vs Fundamental Analysis- Efficient Market  
Hypothesis (EMH).

**Unit IV: Securities valuation:**

**18Hrs**

Share valuation models-One year holding period and Multiple year holding period- Constant growth  
model and multiple growth model- Bond valuation Bond returns- YTM-YTC-Bond prices- Bond  
Duration- Bond pricing theorems- Bond Risks.

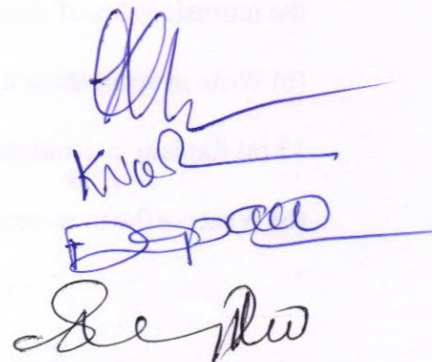
**Unit V: Risk and Return:**

**12Hrs**

Concept of Risk and Return-Risk Return Trade-off-Components of Investment Risk - Measurement  
of Risk and Return - Calculation of Expected Return and Risk

**Text Books:**

1. S. Kevin, PHI learning Private Limited.
2. Donald E.fischer , Security Analysis and Portfolio management ,Pearson Education, New Delhi.





**Krishna University: Machilipatnam**  
**SEMESTER-IV**

**B.Com (Finance )**  
**Model Paper**

**COURSE 13: Security Analysis**  
**Max. Marks:70**

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**SECTION – A**

**Answer any FOUR of the following**

**4 X 5 = 20 M**

1. Define Security.
2. Industry Life cycle.
3. Breadth of the market momentum.
4. Constant growth model.
5. Types of risk.
6. Investment environment.
7. SWOT Analysis.
8. Elliot wave theory.

**SECTION-B**

**Answer any one of the Question**

9. (a) What are the key steps involved in a successful investment process?

**[or]**

(b) How have recent developments in stock markets, impacted stock market performance and investor Sentiment?

- 10 (a) How does economic analysis, contribute to the fundamental analysis of a security, and how does it impact investment decisions?

**[or]**

- (b) What are the key factors that investors should consider while making a company analysis?

- 11 (a) How does Dow theory, guide technical analysis In predicting market movements?

**[or]**

- (b) What are the key differences between Fundamental analysis and Technical analysis?

- 12(a) What are the different share valuation models, and how do they help investors in determining the intrinsic value of shares?

**[or]**

- (b) Write in detail about different bond valuation models.

- 13 (a) Explain in detail the concept of risk and return.

**[or]**

- (b) What are the most commonly used risk measurement methods?



Handwritten signatures and initials in blue ink, including a large signature at the top, the word 'Kworn' in the middle, and several other scribbles and initials at the bottom.

**MINOR- INSURANCE MANAGEMENT****w.e.f. AY 2023-24 onwards****COURSE STRUCTURE**

| <b>Semester.</b> | <b>Course Number</b> | <b>Course Name</b>                           | <b>No. of Hrs/Week</b> | <b>No. of Credits</b> |
|------------------|----------------------|--|------------------------|-----------------------|
| <b>II</b>        | 1                    | Principles and Practice of Life Insurance    | 4                      | 4                     |
| <b>III</b>       | 2                    | Principles and Practice of General Insurance | 4                      | 4                     |
| <b>IV</b>        | 3                    | <b>Fire and Motor Insurance</b>              | 4                      | 4                     |
| <b>IV</b>        | 4                    | <b>Health Insurance</b>                      | 4                      | 4                     |
| <b>V</b>         | 5                    | Agricultural and Rural Insurance             | 4                      | 4                     |
| <b>V</b>         | 6                    | Digital Insurance                            | 4                      | 4                     |



**MINOR- INSURANCE MANAGEMENT**  
**SEMESTER-IV**  
**COURSE3: FIRE AND MOTOR INSURANCE**

Theory

Credits: 4

4hrs/week

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**Learning Objectives:**

1. To provide the conceptual understanding of fire and motor insurance.
2. To familiarize the student with claims procedures and related regulations in fire and motor policies.

**Learning Outcomes:**

- To explore knowledge on Fire insurance, perils, exclusions and conditions.
- To know about various documents required for fire insurance, legal aspects.
- To understand consequential loss policy and claim procedure.
- To explore knowledge on principles and types of motor insurance.
- To have in depth knowledge on Motor Insurance Act, third party insurance, The Motor Accident Claims Tribunals etc

**Unit 1: Fire insurance:** Introduction - History - Nature and functions – Causes of fire – prevention of loss – application of basic principles - The Standard Fire and Special Perils Policy – General exclusions and conditions – Reinstatement value policies – Declaration policies – Tariff rules – Floating policies – various clauses - Fire hazards: Originating hazards – Contributory hazards – Arising from construction – Miscellaneous hazards - Fire prevention.

**Unit 2: Fire Insurance documents:** Underwriting and Re-insurance - Indian fire reinsurance programme – Fire insurance claims - Legal Aspects Duties of the insured – Onus of proof – the Doctrine of Proximate Cause – Insured perils – Expected Perils – Rights of Insurers – Warranties – Ex-gratia payments – The amount of claims payable – Meaning of value-buildings, machinery etc. Fire insurance claims - Procedural Aspects: Surveys – examination of policies – Causes and assessment of loss.

**Unit 3: Consequential loss insurance:** Basis of profits insurance – Measure of indemnity – the CL Policy – Insured standing charges – Some basic problems – Adjustment clause – Policy conditions – Losses not payable – Basis rate and CL rate – Insured's property at other locations – Examples of methods – Advantages of 'Dual Basis' – Lay-off compensation – New Business Clause – Claims procedure – Advance loss of profits cover and specialized policies and overseas practice.

**Unit 4 History of Motor Insurance:** Basic Principles - Types of Motor Vehicles – Introduction to Motor Vehicles Act 1939 & 1988 – Motor Policies – Standard form for Liability only policy – Liability to third parties - Package Policies for Private cars & two wheelers – Motor Policies – Scope of standard form for commercial vehicles 'Package' Policy – Loss or Damage – Risk covered – Protection & Removal Costs – Personal Accident cover for Owner - Motor Tariffs (Regulations) – Proposal Forms – Policy

Forms Rating – Double Insurance – Class E, F and G – Underwriting– The vehicles – Moral Hazard– Claim Discount– Motor Insurance Statistics– Insurance & Road safety – Transfer of interest in motor insurance covers.

**Unit 5: Registration and Insurance:** Tariff for commercial vehicles – Regulations – Scope – Rating Factors– Minimum values– Motor Vehicles Act – Passenger Risk – Limitations - Own Damage Claims – Preliminary – Assessment – Settlement – Claim discount–Types of loss – Third party Liability Claims procedural Aspects – Proof of Negligence – General damage for Death – General Damages for Disability – Property Damages claims – The Motor Accident Claims Tribunals – Judgments of Criminal Courts – Mediclaim – Form – Check List – Motor Claim minimization Measures & Loss Control programme.

**Activities:**

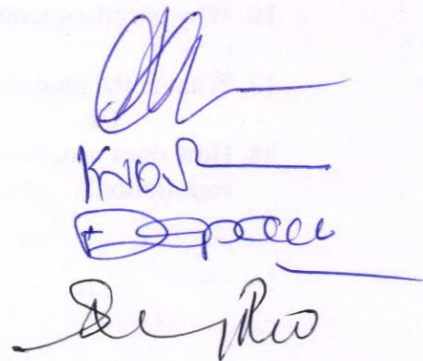
- The students can gather data relating Fire insurance procedures and documents.
- Guest lecture can be arranged on types of fire policies in detail..
- Assignment can be given on types of motor insurance policies.
- A work shop can be conducted in filling various documents relating to Fire and marine insurance.
- A group discussion can be conducted on issues relating to claims of motor insurance.

**Reference Books:**

1. Insurance Principles and Practice, M.N.Mishra&S.B.Mishra, Sultan &chand Publications.
2. Elements of Insurance– Dr.A. Murthy, Margham Publications.
3. Banking and Insurance–E.Gordon, P.K. Gupta, Himalaya Publishing House.
4. Principle of practice of Insurance–Dr.P.Periasamy, Himalaya publishing House.
5. Insurance Principles and practice– Inderjit Singh, Rakesh katyal and Sanjay arora, Kalyani Publishers.
6. IRDA Annual Report
7. Insurance Institute of India -IC-57-FireandConsequentialLossInsurance,IC-72–Motor Insurance, IC-51- Hazards of Specific Industries, IC-52- General Fire Hazards, IC-54- Fire Insurance Underwriting, IC-56- Fire Insurance Claims

**Websites:**

1. [www.irda.gov.in](http://www.irda.gov.in)
2. [www.policybazaar.com](http://www.policybazaar.com)



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**KRISHNA UNIVERSITY MACHILIPATNAM**  
**B.Com- MINOR- Insurance Management- SEMESTER IV**  
**MODEL PAPER**  
**FIRE AND MOTOR INSURANCE**

**Time: 3 hrs**

**Max marks: 70**

**SECTION –A**

I. Answer any four of the following questions

4\*5=20

1. What is fire insurance?
2. What are the causes of the fire?
3. What documents are required for the fire insurance?
4. What is the consequences loss insurance?
5. What is the motor insurance?
6. Explain the types of motor insurance?
7. Define measure of indemnity?
8. Write a short note on the origin of motor insurance?

**SECTION –B**

II. Answer any five of the following questions

5\*10=50

9. What are the principles of fire insurance?  
Or
10. What are the main causes of fire?
11. What is the proximate cause in fire insurance?  
Or
12. What is first motor insurance policy issued?
13. How did legal frame work evolved around motor insurance?  
Or
14. How do claims work under consequential los insurance?
15. How does the concept of liability influence motor insurance?  
Or
16. Why is consequential loss insurance important for business?
17. What is the process for verifying insurance during vehicles registration?  
Or
18. How does insurance requirements for commercial vehicles difference when it comes to registration?



**KRISHNA UNIVERSITY MACHILIPATNAM**  
**B.Com- MINOR- Insurance Management-**  
**SEMESTER-IV**

**COURSE4: HEALTH INSURANCE**

Theory

Credits: 4

4hrs/week

**Learning Objectives:**

To acquaint students with the basic concepts of Health Insurance.

To impart skills in decision making with refers to manage health insurance business.

**Learning Outcomes:**

- To explore knowledge on Health insurance, health economics and its role in health care financing, model, health insurance issues in India.
- To know about various Individual and Group indemnity plans.
- To understand health insurance underwriting.
- To explore knowledge on Claims Procedure & Documentation and third party administrators.
- To have in depth knowledge on Government and social health insurance schemes in India.

**Unit 1: Health Insurance:** Meaning and Importance of Health insurance - Concept of Health - Determinants of health-Healthcare-Stakeholders in India- Factors affecting the health system

- Current status of healthcare - Health Economics and its role in health care financing - Model - Health insurance issues in India.

**Unit 2: Health Insurance Products:** Scope of Health Insurance Covers- Individual and Group indemnity plans—Mediclaime Policy - Overseas Medical Insurance - Floater Plans Benefit plans- Critical Illness plans- High Deductible plans- Comprehensive coverage plans- Long term care insurance — Travel Insurance- Micro Health Insurance— Health Insurance plans for Senior Citizens — Disease Management plans- Other Products – Benefits – Exclusions – Discounts – Conditions.

**Unit 3: Health Insurance Underwriting:** Need for underwriting - Principles of underwriting Health insurance - The underwriting process – factors considered for premium calculation.

**Unit 4: Claims Procedure & Documentation:** In house claim settlement and Third Party Administrators (TPA's): - IRDA Regulations for TPA– Role and Responsibilities of TPA – Network Hospitals & Cash Less Facility - Special Policies for Critical Illnesses/Top Up Cover

**Unit 5: Government and social health insurance schemes in India:** Personal Accident Insurance - Basic Principles - Coverage and Benefits - Provisos and Exclusions – Rating – Extensions – Discounts.

**Activities:**

- The students can gather the data relating to various health insurance plans.
- Class room seminar on under writing process in health insurance.



- Assignment can be given on non-comparative analysis of various health policies issued by different insurance companies.
- Students may be asked to gather various health insurance applications issued by different companies and make them to fill.
- Quiz can be conducted on various health policies.
- A group discussion can be conducted on claim procedure and documentation


#### Reference Books

1. Insurance Institute of India–IC27–Health Insurance
2. Insurance Institute of India–IC36–Health Insurance Claim Management Reference Books
1. Edwin Jerome Faulkner, Health insurance, McGraw-Hill insurance series
2. Benjamin's. Warren, Health Insurance: Its Relation to the Public Health, BiblioBazaar, 2009
3. Aiviva Roh, Brain Abel Smith, and Givanni Trmburi, Health Insurance in developing countries, Hall Of India Private Limited, New Delhi
4. Ammer Narain Aga

#### Websites:

1. [www.irda.gov.in](http://www.irda.gov.in)
2. [www.policybazaar.com](http://www.policybazaar.com)



  
 A. K. Vora  
~~Speaker~~  
 Jyoti



**MINOR**  
**Subject: MARKETING**  
**w.e.f. AY 2023-24 COURSE STRUCTURE**

| <b>Semester</b> | <b>Course Number</b> | <b>Course Name</b>        | <b>No. of Hrs/Week</b> | <b>No. of Credits</b> |
|-----------------|----------------------|---------------------------|------------------------|-----------------------|
| <b>II</b>       | 1                    | Fundamentals of Marketing | 4                      | 4                     |
| <b>III</b>      | 2                    | Consumer Behavior         | 4                      | 4                     |
| <b>IV</b>       | 3                    | Advertising               | 4                      | 4                     |
| <b>IV</b>       | 4                    | Brand Management          | 4                      | 4                     |
| <b>V</b>        | 5                    | Service Marketing         | 4                      | 4                     |
| <b>V</b>        | 6                    | Digital Marketing         | 4                      | 4                     |

**KRISHNA UNIVERSITY MACHILIPATNAM**  
**B.Com- MINOR- Marketing**  
**SEMESTER-IV**  
**COURSE4-Advertising**

Theory

Credits: 4

4hrs/week

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**UNIT-1: INTRODUCTION TO ADVERTISING MANAGEMENT**

Meaning, Importance of advertising, History, Classification and Functions.

The Key Players, Types of Advertising Brand communication role in marketing, integrated marketing communication, Role of communication in Branding. Digital Advertising- Meaning, Components, Advantages, Limitations, Types of Digital Advertising.

**UNIT-2: ETHICS AND REGULATION IN ADVERTISING**

Advertising and social responsibility, Impact of Advertising, Deception versus Puffery Impact of advertisements on children Women and Advertising Ethics in Advertising; Regulatory Bodies Review of Regulatory Environment; Codes of ethics and regulatory bodies.

**UNIT-3: ADVERTISING DESIGN AND MEDIA PLANNING:**

Message Strategies. Types of Advertising Appeals. Executional Frameworks Sources and Spokespersons- Growth and Importance of Media, Meaning and Role of Media Planning, Media Plan, Market Analysis, Media Objectives, Developing and Implementing Media Strategies, Evaluating the effectiveness. Media mix.

**UNIT-4: ADVERTISING & THE INDIAN ECONOMY:**

Role of Advertising in the Indian economy, Impact of advertising on the Indian Economy- Advertising and Indian Society: Social benefits of advertising; Impact of advertising on attitudes, behaviour, norms, perceptions and lifestyle.

**UNIT-5: AD AGENCIES:**

Working of AD agencies- Various Functional Department, Types, Measures for gaining and reasons for losing clients, Evaluation Criteria for Selecting an Advertising Agency, Functions of Advertising Agency.

**Text Books:**

1. Kenneth Clow. Donald Baack, "Integrated Advertisements, Promotion and Marketingcommunication", Prentice Hall of India, New Delhi, 2003.
2. S.H.H.Kazmi, Satish K Batra, "Advertising & Sales Promotion", Excel Books, New Delhi, 2001.
3. George E Belch, Michel A Belch, "Advertising & Promotion", McGraw Hill, Singapore, 1998.
4. SA Chunawalla (2013), Advertising, Sales & Promotions Management, 5th revised edition, Himalaya publishing house





**Krishna University**  
**MINOR - MARKETING Course- 3**  
**Advertising**  
**IV SEMESTER**

Time : 3 hours

Max Marks : 70

**SECTION A**

Answer any **Five** questions from the following

5x4= 20M

1. Importance of advertising in Marketing
2. Traditional advertising Vs Digital advertising
3. Difference between Deception and Puffery
4. Ethics in advertising
5. Advertising Appeals
6. Social benefits of advertising
7. Impact of advertising on consumer behaviour
8. Different types of advertising agencies

Answer **All** the questions

5X10 = 50M

**UNIT - I**

9. Explain the meaning and importance of advertising in modern business

OR

10. Explain the advantages and limitations of digital advertising

**UNIT - II**

11. Explain the impact of deception and Puffery in advertisements on children and women

OR

12. Explain the role of regulatory bodies in advertising

**UNIT - III**

13. explain different types of advertising appeals

OR

14. Discuss the significance of media planning in advertising

15. How does advertising contribute to business growth, employment and consumer demand

OR

17. Analyse the impact of advertising on Indian Society

**Unit - V**

18. Discuss the various functional departments and their roles in creating effective advertising campaign

OR

19. What are the key criteria for selecting an advertising agency

XXXX

  
Krishna University  
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605 006



**Krishna University**  
**MINOR - MARKETING Course-4**  
**Brand Management**

**IV SEMESTER**

**SYLLABUS**

**Course Objectives:**

- To understand the methods of managing brands
- To Understand strategies for brand management.
- To study how brand communication is done by organizations.
- To successfully establish and sustain brands and lead to extensions.
- To understand the brand performance in modern digital world

**UNIT-I INTRODUCTION:**

Basics Understanding of Brands - Definitions - Branding Concepts - Functions of Brand - Significance of Brands - Different Types of Brands - Co branding - Store brands.

**UNIT-II BRAND STRATEGIES:**

Strategic Brand Management process - Building a strong brand - Brand positioning - Establishing Brand values - Brand vision Brand Elements Branding for Global Markets Competing with foreign brands.

**UNIT-III BRAND COMMUNICATIONS:**

Brand image Building - Brand Loyalty programmes - Brand Promotion Methods Role of Brand ambassadors, celebrities - On line Brand Promotions.

**UNIT-IV BRAND EXTENSION:**

Brand Adoption Practices Different type of brand extension Factors influencing Decision for extension - Re-branding and re-launching.

**UNIT-V: BRAND PERFORMANCE:**

Measuring Brand Performance Brand Equity Management Global Branding strategies - Brand Audit - Brand Equity Measurement - Brand Leverage -Role of Brand Managers- Branding challenges & opportunities.



**Krishna University**  
**MINOR - MARKETING Course-4**  
**Brand Management**  
**IV SEMESTER**

Time : 3 hours

Max Marks : 70

**SECTION A**

Answer any **Five** questions from the following

5x4= 20M

1. Advantages of Branding
2. Store Branding
3. Brand positioning
4. Brand Architecture
5. On-line Brand promotions
6. Celebrity branding
7. Re- Branding
8. Brand Leveraging

Answer **All** the questions

5X10 = 50M

**UNIT - I**

9. Explain different types of Brands

OR

10. Define Branding and explain the concept of Branding

**UNIT – II**

11. Discuss the process of strategic Brand Management

OR

12. what are the factors that makes a Brand value for Customer

**UNIT – III**

13. Explain Brand promotion methods

OR

14. Explain different types of Brand ambassador

15. What are the different Brand Adoption practices

OR

17. Explain Celebrities events and sponsorships

**Unit – V**

18. Explain different types of Brand equity Models

OR

19. Explain the Role and Responsibilities of a Brand Manger



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**MINOR**

**Subject: FINANCIAL MANAGEMENT**

**w.e.f. AY 2023-24**

**COURSE STRUCTURE**

| <b>Semester</b> | <b>Course Number</b> | <b>Course Name</b>                       | <b>No. of Hrs/Week</b> | <b>No. of Credits</b> |
|-----------------|----------------------|--|------------------------|-----------------------|
| <b>II</b>       | 1                    | Fundamentals of Financial Management     | 4                      | 4                     |
| <b>III</b>      | 2                    | Money, Banking and Financial Markets     | 4                      | 4                     |
| <b>IV</b>       | 3                    | <b>Derivatives &amp; Risk Management</b> | 4                      | 4                     |
| <b>IV</b>       | 4                    | <b>Portfolio Management</b>              | 4                      | 4                     |
| <b>V</b>        | 5                    | Stock Market Operations                  | 4                      | 4                     |
| <b>V</b>        | 6                    | Project Management                       | 4                      | 4                     |

**SEMESTER-IV**  
**B.Com- MINOR-Financial Management**  
**COURSE 3: DERIVATIVES & RISK MANAGEMENT**  
Theory Credits: 4 4 hrs/week

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**Course Objectives:**

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

**UNIT I : INTRODUCTION TO DERIVATIVES**

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

**UNIT II : INTRODUCTION TO OPTIONS**

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

**UNIT III : INTRODUCTION TO OPTIONS**

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

**UNIT IV : SWAPS**

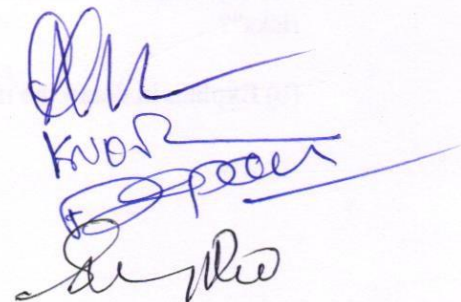
Meaning, overview, interest rate swaps, currency swaps, credit risk, mechanics of swaps.

**UNIT V : RISK MANAGEMENT WITH DERIVATIVES**

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

**Recommended Books:**

1. Hull C.John, "Options, Futures and Other Derivatives", Pearson Educations Publishers.
2. N.D.Vohra & B.R.Baghi, Futures and Options, Tata McGraw-Hill Publishing Company Ltd.
3. D.C.Parwari, Financial Futures and Options, Jaico Publishing House.
4. T.V.Somanathan, Derivatives, Tata McGraw-Hill Publishing Company Ltd.
5. S.L.Gupta, Financial Derivatives, Prentice Hall of India.



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**Krishna University**  
**B.Com- MINOR-Financial Management**  
**Derivatives and Risk Management**

**Bcom-2nd year-SEMESTER-IV MODEL PAPER**

Time-3 Hrs

Max-70 Marks

**SECTION – A**

**Answer any FOUR of the following**

**4 X 5 = 20 M**

1. Define Derivatives.
2. Futures vs Forward contracts.
3. Put option.
4. Currency SWAP.
5. Index options and futures.
6. Exchange traded Vs OTC derivatives.
7. Put-call parity.
8. Cash settlement Vs Physical Settlement.

**SECTION – B**

**Write any ONE from each unit**

**5 x 10 =50 M.**

9. (a) classify derivatives and explain them in detail  
[or]  
(b) "What are the Key SEBI Guidelines that govern the trading and regulation of derivatives in the Indian financial markets"?
10. (a) What are Futures? Discuss the Various types of Futures contracts.  
[or]  
(b) What are the key features of a forward Contract, briefly explain the advantages & disadvantages of using forward contracts for hedging.
11. (a) Highlight the Strategies of Call and Put Options.  
[or]  
(b) Discuss in detail about options pricing Models.
12. (a) Define the terms Interest Rate SWAP and currency SWAP and also explain their features.  
[or]  
(b) "What are the basic mechanics of a SWAP agreement, and how do they work in Financial markets"?
13. (a) "What are the different types of hedging Strategies, and how do they mitigate various market risks"?  
[or]  
(b) Explain in detail the risk management Structure and Policies in India.



**SEMESTER-IV**  
**B.Com- MINOR-Financial Management**  
**COURSE 4: PORTFOLIO MANAGEMENT**

**Theory**

**Credits: 4**

**4 hrs/week**

**Course Objectives:**

1. To familiarize students with recent changes and elements of portfolio management
2. To understand the various tools used in the evaluation process of investment avenues.
3. To understand the financial environment.

**UNIT I : PORTFOLIO MANAGEMENT**

Concept of Investment- Investment Vs Speculation. Security Investment Vs. Non-security forms of Investment - Investment Environment in India. Investment Process – Sources of Investment Information.

Meaning of Portfolio management- nature and Scope of Portfolio management- Portfolio Management Process- calculation of return on portfolio and risk on portfolio.

**UNIT II : RISK AND RETURNS**

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

**UNIT III: BASICS OF PORTFOLIO MANAGEMENT IN INDIA**

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

**UNIT IV: PORTFOLIO MODELS**

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

**UNIT V:**

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

**Recommended Books:**

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



**Krishna University**  
**B.Com- MINOR-Financial Management**  
**Portfolio Management**  
**MODEL PAPER**

**Bcom-2nd year-SEMESTER-IV**

**Time-3 Hrs**

**Max-70 Marks**

**SECTION – A**

**Answer any FOUR of the following**

**4 X 5 = 20 M**

1. Define Portfolio.
2. Types of Risk.
3. Portfolio Manager.
4. Arbitrage Pricing Theory.
5. Treynor Model.
6. Investment Vs speculation.
7. Standard Deviation.
8. Expected return.

**SECTION – B**

**Write any ONE from each unit**

**5 x 10 =50 M**

9. (a) What are the key steps involved in a Successful investment process

[or]

- (b) What is Portfolio management? Discuss in detail about the portfolio management nature and scope?

10. (a) Define risk. Explain in detail the methods of Calculation of risk.

[or]

- (b) Sketch in detail the different types of return on Portfolio

11. (a) "What is the role of SEBI in protecting the interests of investors in the securities market?

[or]

- (b) Who can be a Portfolio Manager? Explain the functions of a Portfolio Manager in detail.

12. (a) How does the Markowitz, Efficient Frontier model help in optimizing Portfolio risk and return?

[or]

- (b) How does the CAPITAL ASSET PRICING METHOD assist in evaluating the expected return of a Portfolio?

13. (a) How can Investors apply Portfolio Theory to Construct portfolios that align with their long-term financial goals?

[or]

- (b) An investor is considering two Portfolios, Portfolio A & Portfolio B. Details are as follows.

| Particulars              | Portfolio –A | Portfolio –B |
|--------------------------|--------------|--------------|
| Expected return          | 12%          | 15%          |
| Standard deviation(risk) | 10%          | 20%          |
| Risk-free rate           | 4%           | 4%           |

Calculate:

1. Sharpe Ratio for both Portfolio A & Portfolio B
2. Based on the Sharpe Ratio, which Portfolio offers a better risk-adjusted return?



**B.Com(CA)**

**Course 3 : BUSINESS ENVIRONMENT(Commerce -Minor)**

**In the Replacement of Cost and Management Accounting**

**(For Selected Colleges)**

**IV SEMESTER**

**Syllabus2023-2024**

**Hours per week: 5**

**Credits: 4**

**Learning Outcomes:** At the end of the course, the student will able to; understand the concept of business environment. Define Internal and External elements affecting business environment. Explain the economic trends and its effect on Government policies. Critically examine the recent developments in economic and business policies of the Government. Evaluate and judge the best business policies in Indian business environment. Develop the new ideas for creating good business environment.

**Unit-I:Overview of Business Environment:** Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment - Environmental Analysis.

**Unit-II: Economic Environment:** Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans.

**Unit-III: Economic Policies:** Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI

**Unit-IV: Social, Political and Legal Environment:** Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

**Unit-V: Global Environment :Globalization** – Meaning – Role of WTO – WTO Functions - IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalisation.

**Reference Books:** 1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House

2. Francis Cherunilam : Business Environment,Himalaya Publishing House

3. Dr S Sankaran: : Business Environment, MarghamPublications

4. S.K. Mishra and V.K. Puri : Economic Environment of Business, HPH

5. Rosy Joshi and Sangam Kapoor : Business Environment, Kalyanai Publications

6. A C Fernando: Business Environment, Pearson

7. Dr V Murali Krishna, Business Environment, Spectrum Publications

8. Namitha Gopal, Business Environment, McGraw Hill



**KRISHNA UNIVERSITY, MACHILIPATNAM**  
**Degree II YEAR** **IV SEMESTER**  
**(CBCS) EXAMINATIONS, 2024-2025**  
**BUSINESS ENVIRONMENT (Commerce –Minor course 3)**  
**Model Paper** **TIME: 3 hours maximum: 70 marks**

**SECTION – A**

**Answer any Five of the following questions: 5 x 4 =20Marks**

1. Meaning of Business Environment .
2. Types of Plans .
3. Economic Environment .
4. Monetary Policy .
5. Social Justice.
6. Political stability .
7. Globalization.
8. Balanced Regional Development .

**SECTION-B**

**Answer ALL the questions selecting one from each unit 5 x 10 = 50 Marks**

9. A) What is business environment? Explain the characteristics of business environment?

**(OR)**

- B) Explain the micro and macro dimensions of business environment?

10. A) Describe about NITI Aayog and National Development council? NITI

**(OR)**

- B) What are the main objectives of planning in India?

11. A) What are the components of new economic policy

**(OR)**

- B) Explain the objectives and limitations of fiscal policy?

12. A) Write about legal changes?

**(OR)**

- B) Explain about GST and their impact?

13. A) Explain the functions of WTO?

**(OR)**

- B) Explain about Trade blocks, SAARC?



**V SEMESTER**  
**MARKETING(Commerce –Minor course -4)**

**In the Replacement of Cost and Management Accounting**  
**(For Selected Colleges)**

**Syllabus**

**Hours per week: 5**

**Credits: 4**

**Learning Outcomes:** At the end of the course, the student will able to; Develop an idea about marketing and marketing environment, Understand the consumer behavior and market segmentation process, Comprehend the product life cycle and product line decisions, Know the process of packaging and labeling to attract the customers, Formulate new marketing strategies for a specific new product, Develop new product line and sales promotion techniques for a given product and Design and develop new advertisements to given products.

**Unit-I: Introduction:** Concepts of Marketing: Need, Wants and Demand - Marketing Concepts – Marketing Mix - 4 P's of Marketing – Marketing Environment.

**Unit-II: Consumer Behaviour and Market Segmentation:** Buying Decision Process – Stages – Buying Behaviour – Market Segmentation –Bases of Segmentation - Selecting Segments – Advantages of Segmentation.

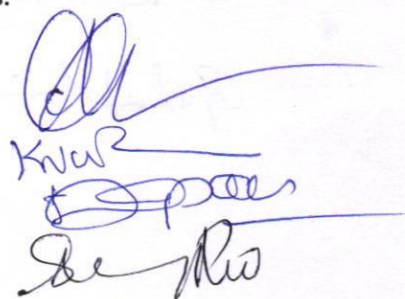
**Unit-III: Product Management:** Product Classification – Levels of Product - Product Life Cycle - New Products, Product Mix and Product Line Decisions - Design, Branding, Packaging and Labelling.

**Unit-IV: Pricing Decision:** Factors Influencing Price – Determination of Price - Pricing Strategies: Skimming and Penetration Pricing.

**Unit-V: Promotion and Distribution: Promotion Mix** - Advertising - Sales promotion - Publicity – Public Relations - Personal Selling and Direct Marketing - Distribution Channels – Online Marketing .

**References:**

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall.
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill.
4. V.S. Ramaswamy S. NamaKumari, Marketing Management – Planning, McMillan.
5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.
6. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education.
7. Dr L Natarajan, Financial Markets, Margham Publications.
8. Dr M Venkataramanaiah, Marketing, Seven Hill International Publishers.
9. C N Sonanki, Marketing, Kalyani Publications.





B.Com (CA)

KRISHNA UNIVERSITY, MACHILIPATNAM

Degree III YEAR

V SEMESTER

(CBCS) EXAMINATIONS, 2024-2025 -(Commerce -Minor)

MARKETING

Model Paper

TIME: 3 hours maximum: 70 marks

SECTION – A

Answer any Five of the following questions: 5 x 4 =20Marks

1. Define Marketing.
2. Marketing Environment.
3. Consumer Behaviour.
4. Product Concept.
5. Penetration Pricing.
6. Advertising.
7. Online Marketing.
8. Brading.

SECTION-B

Answer ALL the questions selecting one from each unit 5 x 10 = 50 Marks

9. A) Explain 4P's of Marketing.

(OR)

B) Explain the concepts of Marketing.

10. A) Explain Buying Decision Process.

(OR)

B) Explain the advantages and disadvantages of market segmentation.

11. A) Describe the product classification.

(OR)

B) Explain about product mix and product line decision.

12. A) What is the importance of pricing in marketing in marketing strategy.

(OR)

B) Explain about pricing strategies.

13. A) What are the functions of promotions mix.

(OR)

B) Discuss about the distribution channels.

S. S. S. S.

G. S. S. S.

  
K. S. S. S.  
  
S. S. S. S.  
  
S. S. S. S.