Krishna University
కృష్ణా విశ్వవిద్యాలయం
(Established under AP Act No. 29 of 2008)
Machilipatnam, Andhra Pradesh, India - 521004

Department of Commerce

Board of Studies- 3 To 6 Semester (R25)
Date: 24-10-2026

Syllabus and Model Question Papers for Minors

1. **Commerce**
2. **Business Management**
3. **Finance**
4. **Digital Marketing**
5. Human Recourses Management

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Board of Studies Meeting in Commerce

Date: 24-10-2026

Agenda:

1. To consider and approve the syllabus for Minor Courses 1 to 6, covering the III to VI Semesters for the academic year 2026–2027, applicable to the batch admitted during the academic year 2025–2026.
2. To discuss and approve the course structure and programme syllabi of the following Minor programmes:
   - Commerce
   - Business Management
   - Finance
   - Digital Marketing
   - Human Resource Management

The Board of studies for B. Com is conducted on 24-10-2026 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 Lecturer in Commerce SRR & CVR Govt.Degree College(A) naveenagdc@gmail.com 8639729282	
University Nominee	Dr R Padmaja Department of Commerce, Krishna University Machilipatnam. 9440532444	**On Line**
Member	G Narayana Rao lecturer in Commerce Dr.LHR GOVT Degree College Mylavaram NTR Dist 521230 Email glatharao.999@gmail. 9440490959	
Member	Kona Narayana Rao Head, Department of Commerce P B Siddhartha College of Arts & Science VIJ-10 Knr2007123@gmail.com 9885038196	
Member	M.J.RAJ PAUL Principal. A.M. Modern degree college, Vijayawada rajpaul.scion@gmail.com 9502093357	
Member	Smt. Ch. Lakshmi Bharati Lecturer in Commerce SRR& CVR Govt. Degree College (A) Mobile No. 9177556301 E-Mail: chlbharathi@srrcvr.ac.in	
Member	Dr. M Pramodh Kumar Lecturer in Commerce SRR& CVR Govt. Degree College (A) Mobile No. 9492347719 Mail: chlbharathi@srrcvr.ac.in	

Member	Dr K Shiva Prakash Rao Lecturer in Commerce KBN College, Vijayawada Mobile No. 9866696277 E-Mail: prakashkomma@gmail.com	
Member	Dr K Uttamsagar Lecturer in Commerce CSTS Govt. Kaladala Jangareddy gudem obile No. 7893917014 E-Mail:uttamsagar8@gmail.com	
Industrialist	CA. B. Deena Dayal Kumar Deena Dayal & Co, Chartered Accountants, Vijayawada. deenadayalco@gmail.com , 9490742742	
Student Member 1	BVSS KRISHNA bvss.krishna13@gmail.com 9704431897	
Student Member 2	Kurella Bhargavi kurelabhargavi@gmail.com 9553062060	

Resolutions:

The members of the Board of Studies in B.Com, Krishna University, held their meeting at P.B. Siddhartha College of Arts & Science, Vijayawada, and unanimously passed the following resolutions:

Resolution 1: Approval of Minor Course Syllabi
It is resolved to adopt and implement the syllabi for Minor Courses 1 to 6, covering the III to VI Semesters, for the following Minor programmes, with effect from the academic year 2026–2027 for the batch admitted during the academic year 2025–2026:

1. Commerce
2. Business Management
3. Finance
4. Digital Marketing
5. Human Resource Management

The detailed syllabi of the above Minor programmes are appended herewith for reference and implementation.

Resolution 2: Scheme of Examination and Distribution of Marks
The Board of Studies unanimously resolved to adopt the following scheme of examination for the Minor Courses:

- **Continuous Internal Assessment:** 30 Marks, to be conducted by the college.
- **Semester-End Examination:** 70 Marks, to be conducted by Krishna University, Machilipatnam.

The total marks for each course shall be 100.

Resolution 3: Approval of Model Question Papers
The Board of Studies unanimously resolved to approve the model question papers for the Minor Courses, along with the corresponding scheme for the distribution of marks, as presented before the Board and appended herewith for reference and implementation.

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Model Syllabus for Business Management (Minor) in consonance with Curriculum framework w.e.f. AY 2025-26

COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits
II	III	1	Principles of Management	4	4
	IV	2	Organisation Behaviour	4	4
III	V	3	Marketing Management	4	4
		4	Human Resource Management	4	4
	VI	5	Financial Management	4	4
		6	Managerial Communications	4	4

Dr. K.Naveena	G Narayana Rao	Kona Narayana Rao
M.J.RAJ PAUL P	Dr. K.Siva Prakasa Rao	Smt. Ch. Lakshmi Bharati
Dr. M Pramodh Kumar	Dr K Uttamsagar	CA. B. Deena Dayal Kumar
	BVSS Krishna	Kurella Bhargavi

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SEMESTER-III Type of Course : Business Management Minor

COURSE 1: PRINCIPLES OF MANAGEMENT

Theory **Credits: 4** **4 hrs/week**

Course Objectives:

The course is designed to:

1. Outline the fundamental roles and responsibilities of managers in modern organizations.
2. Explain the core concepts, principles, and classical as well as modern theories of management.
3. Examine the broad functions of management such as planning, organizing, leading, and controlling.
4. Propose strategic initiatives to address contemporary issues and challenges in the field of management.
5. Understand and apply various controlling techniques used in organizational practice.

Course Outcomes (COs):

Upon successful completion of this course, students will be able to:

- **CO1**: Define and describe the nature and significance of management and managerial roles.
- **CO2**: Demonstrate understanding of key management principles and theoretical frameworks.
- **CO3**: Analyze and apply the functions of management in organizational contexts.
- **CO4**: Identify and evaluate solutions to modern managerial challenges through innovative thinking.
- **CO5**: Apply controlling techniques such as budgeting, performance appraisals, and audits in real-world scenarios.

Unit-I: Introduction to Management

Definition – Nature, process and significance of management –Role of managers – Managerial Skills and Roles – Schools of Management Thought - Management as a Science or Art - Management as a profession- Administration and Management- Functions of Management. Contemporary Issues and Challenges in Management of 21st Century.

Unit-II: Planning

Planning - Nature and Importance of Planning- Types of Plans - Levels of Planning - Steps in planning - Making Effective Plans- Objectives and Management By Objective (MBO) Decision Making: Nature of decision making - Types of decisions – Decision Making Process**.**

Unit-III: Organizing

Organizing - Nature and purpose - Principles of Organization - Types of Organization - Organisational Structure and Design – Line, Staff and functional authority – Conflict between Line and Staff – Overcoming the Line-Staff Conflict. Committees, Departmentation - Span of control – Authority, Responsibility and Accountability - Principles of Delegation - Steps - Centralization Vs Decentralization – Factors determining the degree of Decentralization of authority.

Unit-IV: Staffing and Directing
Staffing - Nature and Purpose of staffing – Importance of staffing – Components of Staffing - Manpower planning - Recruitment and Selection. Directing – Nature of Directing function - Principles– Motivating people at work – Motivation theories. Communication skills for directing – Barriers of communication.

Unit-V: Controlling
Controlling - Concept, Nature and Importance - Essentials of Control - Requirements of an Effective Control System – Behavioural Implications of Control – Techniques of Managerial control.

Student-Centric Activities:

1. **Role Play** – Simulate managerial roles in planning, organizing, and controlling in a business scenario.
2. **Case Study Analysis** – Study and present real-world business challenges and management solutions.
3. **Seminars** – On contemporary management issues such as leadership in digital age or sustainability.
4. **Group Discussion** – On classical vs. modern theories of management and their relevance today.
5. **Field Visit Report** – Visit a local organization and observe the practical implementation of management functions.

Reference Books:

1. Koontz, H., & Weihrich, H. Essentials of Management, McGraw Hill Publishers.
2. Gupta, R.S., Sharma, B.D., & Bhalla. N.S. (2011). Principles & Practices of Management (11th edition). New Delhi: Kalyani Publishers.
3. L M Prasad, (2007). Principles and Practices of Management, Himalaya Publishing House
4. Rao, P.S. (2009). Principles of Management, Himalaya Publishing House.

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SEMESTER-III Type of Course : Business Management Minor

COURSE : P R I N C I P L E S O F M A N A G E M E N T

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any four of the following question. Each question carries 5 marks (4*5=20)

1. Define management and explain its significance.
2. Explain the managerial skills and roles of a manager.
3. What is Management by Objectives (MBO)? Explain its importance.
4. Explain the steps involved in the decision-making process.
5. Distinguish between centralization and decentralization.
6. What is delegation of authority? Explain its principles.
7. Explain the importance of motivation in directing.
8. What is controlling? Explain the essentials of an effective control system.

SECTION-B

Answer the following question. Each question carries 10 marks (5*10=50)

9. a) Define management and explain its nature, process and functions.

(OR)

b) Discuss the various schools of management thought. Explain whether management is a science or an art.

10. a) Explain the nature, importance and steps involved in the planning process.

(OR)

b) What is decision-making? Explain the types of decisions and the decision-making process.

11. a) Explain the different types of organisational structures. Discuss the merits and limitations of line and staff organisation.

(OR)

b) Define delegation of authority. Explain its principles and discuss the factors determining the degree of decentralisation.

12. a) Explain the nature, importance and components of staffing. Discuss the process of recruitment and selection.

(OR)

b) What is motivation? Explain Maslow's Need Hierarchy Theory of motivation.

13. a) Define controlling and explain the steps involved in the control process. Discuss the requirements of an effective control system.

(OR)

b) Explain the various techniques of managerial control. Discuss the behavioural implications of control.

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SEMESTER-IV Type of Course : Business Management Minor

COURSE 2: ORGANISATIONAL BEHAVIOUR

Theory **Credits: 4** **4 hrs/week**

Course Objectives:

The course is designed to:

1. Understand individual and group behaviour in the workplace to enhance organizational effectiveness.
2. Explore different personality types, learning styles, and the factors influencing them.
3. Understand various motivational theories and their relevance in employee performance.
4. Develop leadership abilities and comprehend the application of different leadership styles and sources of power.
5. Gain insights into the nature and significance of organizational culture and its impact on performance.

Course Outcomes (COs):

Upon successful completion of this course, students will be able to:

- CO1: Analyze individual and group behaviour within organizational settings.
- CO2: Identify personality traits and learning styles and assess their impact on work outcomes.
- CO3: Apply motivational theories to workplace scenarios for better employee engagement.
- CO4: Demonstrate leadership skills and differentiate between various leadership styles and power dynamics.
- CO5: Understand and evaluate the components and influence of organizational culture on employee behaviour.

UNIT-I: ORGANIZATIONAL BEHAVIOR

Meaning, importance and historical development of organizational behavior, Factors influencing organizational behavior Perception and Attribution- concept, nature and process, Factors influencing perception. Values and Attitudes Personality - Stages of personality development, Determinants of personality. Concept and theories of learning.

UNIT-II: MOTIVATION:

Concept, importance and theories of motivation. Leadership - concept, characteristics, theories and styles of leadership, Managerial grid, Leadership continuum and Leadership effectiveness.

UNIT-III: GROUP DYNAMICS:

Meaning of groups and group dynamics, Formation, Characteristics and Types of groups, Theories of group dynamics, Group cohesiveness - Factors influencing group cohesiveness - Group decision making process. Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window.

UNIT-IV: MANAGEMENT OF CHANGE:

Meaning and importance of change, Factors contributing to organizational change, Change agents, Resistance to change – causes of and dealing with resistance to change, Organizational Development - meaning and process.

UNIT-V: ORGANIZATIONAL CULTURE:

Conflict and Effectiveness- Concept of Organizational Culture, Distinction between organizational culture and organizational climate, Factors influencing organizational culture, Morale- concept and types of morale. Managing conflict, Organizational Effectiveness – Indicators of organizational effectiveness, Achieving organizational effectiveness. Organizational Power and Politics.

Student-Centric Activities:

1. Personality and Learning Style Assessment – Use self-assessment tools to identify individual traits.
2. Role Play – Demonstrate leadership styles and group dynamics through simulated scenarios.
3. Case Study Discussion – On workplace motivation and conflict resolution strategies.
4. Group Presentation – On successful leaders and the organizational cultures they have shaped.
5. Field Assignment – Study and report on organizational behaviour practices in a real-world business environment.

Reference Books:

1. Robbins, P.Stephen - Organizational Behavior-concepts, controversies & Applications - Prentice Hall of India Ltd., New Delhi.
2. Luthans Fred – Organizational Behavior - McGraw Hill Publishers Co. Ltd., New Delhi,
3. Rao, VSP and Narayana, P.S. - Organization Theory & Behavior - Konark Publishers Pvt. Ltd., Delhi.
4. Prasad, L.M - Organizational Theory & Behavior - Sultan Chand & Sons, New Delhi.

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SEMESTER-IV Type of Course : Business Management Minor

COURSE : O R G A N I S A T I O N A L B E H A V I O U R

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any four of the following question. Each question carries 5 marks (4*5=20)

1. Define Organisational Behaviour and explain its importance.
2. What is perception? Explain the factors influencing perception.
3. Explain Maslow's Need Hierarchy Theory of motivation.
4. What is group cohesiveness? Explain the factors influencing group cohesiveness.
5. What is resistance to change? Explain its causes.
6. Distinguish between organisational culture and organisational climate.
7. Explain the importance of Transactional Analysis?
8. Define organisational power and politics.

SECTION-B

Answer the following question. Each question carries 10 marks (5*10=50)

9. a) Explain the historical development and factors influencing organisational behaviour.

(OR)

b) Define Personality and explain the determinants of personality.

10. a) Define motivation and explain the major theories of motivation.

(OR)

b) Define Leadership. Explain the various theories and styles of leadership.

11. a) Explain the formation of groups. Discuss the factors influencing group cohesiveness.

(OR)

b) What is Transactional Analysis? Explain the Johari Window in analysing interpersonal relationships.

12. a) Discuss the causes of resistance to change and the methods of overcoming it.

(OR)

b) Define Organisational Development and explain its process and importance in managing organisational change.

13. a) Define organisational culture and explain the factors influencing organisational culture.

(OR)

b) Explain the concept of organisational conflict and discuss the techniques of managing conflict.

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SEMESTER-V Type of Course : Business Management Minor

COURSE 3: MARKETING MANAGEMENT

Theory **Credits: 4** **4 hrs/week**

Course Objectives:

The course is designed to:

1. Provide a comprehensive overview of the marketing environment and its components.
2. Interpret the connection between strategic planning and marketing functions in an organization.
3. Equip students with the ability to develop and present a structured marketing plan.
4. Understand the role and functions of marketing intermediaries in product distribution and logistics.
5. Acquire practical knowledge about various promotional tools and strategies used in marketing.

Course Outcomes (COs):

Upon successful completion of this course, students will be able to:

- CO1: Analyze the components of the marketing environment and assess their impact on marketing decisions.
- CO2: Understand and apply the relationship between strategic planning and marketing management.
- CO3: Design an effective marketing plan with appropriate segmentation, targeting, and positioning strategies.
- CO4: Identify the functions and significance of marketing intermediaries in the distribution process.
- CO5: Evaluate and apply suitable promotional tools for different marketing objectives and audiences.

Unit-I: Introduction to Marketing Management:

Definition, Importance and Scope of Marketing; Core Concepts of Marketing; Company Orientations towards Marketing; Marketing Process; Selling Vs Marketing; Elements of Marketing Mix; Marketing environment.

Unit-II: Segmentation, Targeting and Positioning (STP):

Basis for Segmentation, STP process, Levels of Segmentation, Patterns of Targeting and positioning strategies. Segmentation, targeting and positioning for competitive advantage.

Unit-3: Product:

Product – Characteristics – Benefits – classifications – consumer goods – industrial goods – New Product Development process – Product Life Cycle – Branding – Packaging – Labeling – Warranties & Guarantees.

Unit-4: Pricing and Distribution:

Pricing – Factors influencing pricing decisions – pricing objectives – pricing policies and procedures – Types of Pricing Strategy Physical Distribution: Importance – Various kinds of marketing channels, criteria of selecting a channel.

Unit-5: Promotion:
Integrated Marketing Communication (IMC) Process, Elements of Promotional Mix-Advertising – Publicity – Public Relations – Personal Selling – Direct selling and Sales promotion.

Student-Centric Activities:

1. Marketing Plan Project – Prepare and present a detailed marketing plan for a chosen product/service.
2. Case Study Analysis – On strategic marketing decisions made by well-known companies.
3. Guest Lecture – From a marketing manager or professional to discuss real-life promotional strategies.
4. Role Play – Simulating the function of intermediaries such as wholesalers, retailers, and logistics agents.
5. Group Presentation – On effectiveness and usage of various promotional tools like advertising, sales promotion, PR, and digital marketing.

Reference Books:

1. Kotler.P, & Keller.K.L., Koshy & Jha (2020). Marketing Management, 20th edition, Pearson.
2. Ramaswamy & Nmakumary - Marketing Management-Global Perspective-Indian Context-Mac Millon India Ltd.
3. Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
4. S.A.Sherlekar, R.Krishnamoorthy, Marketing Management, Himalaya Publishing House.

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SEMESTER-V Type of Course : Business Management Minor

COURSE : M A R K E T I N G M A N A G E M E N T

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any four of the following question. Each question carries 5 marks (4*5=20)

1. Define marketing management.
2. Distinguish between selling and marketing.
3. What is market segmentation? Explain its bases.
4. Explain the stages of the Product Life Cycle.
5. What are the factors influencing pricing decisions?
6. Explain the importance of physical distribution.
7. What is Branding?
8. Explain the elements of the promotional mix.

SECTION-B

Answer the following question. Each question carries 10 marks (5*10=50)

9. a) Explain the importance of marketing management and core concepts of marketing.

(OR)

b) Explain the elements of the marketing mix. Discuss the different company orientations towards marketing and the marketing environment.

10. a) What is market segmentation? Explain the bases of segmentation and the process of segmentation, targeting and positioning (STP).

(OR)

b) Explain the different patterns of targeting and positioning strategies. Discuss how STP provides a competitive advantage.

11. a) Define a product and explain the classification of consumer goods and industrial goods with suitable examples.

(OR)

b) Explain the new product development process and the stages of the Product Life Cycle.

12. a) Explain the factors influencing pricing decisions. Discuss the major pricing objectives, policies and strategies.

(OR)

b) Explain the various marketing channels. Discuss the criteria for selecting an appropriate distribution channel.

13. a) Define Integrated Marketing Communication (IMC) and explain its process and importance in marketing.

(OR)

b) Explain the elements of the promotional mix, with special reference to advertising, publicity, public relations, personal selling, direct selling and sales promotion.

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SEMESTER-IV Type of Course : Business Management Minor

COURSE 4: HUMAN RESOURCE MANAGEMENT

Theory **Credits: 4** **4 hrs/week**

Course Objectives:

The course is designed to:

1. Understand the significance of Human Resource Management (HRM) and the role of HR executives in organizations.
2. Acquire knowledge on key HR functions including procurement and employee development.
3. Comprehend the sources, procedures, and significance of recruitment and selection.
4. Gain insights into training, development methods, and their role in employee performance.
5. Understand the concept of industrial relations and its influence on HR policies and practices.

Course Outcomes (COs):

Upon successful completion of this course, students will be able to:

- **CO1**: Explain the scope and importance of HRM and the strategic role of HR executives.
- **CO2**: Identify and apply procurement and development functions such as job analysis and induction.
- **CO3**: Analyze recruitment sources and implement effective selection processes.
- **CO4**: Evaluate training and development methods and their application in various organizations.
- **CO5**: Understand and interpret the impact of industrial relations on HRM practices.

UNIT-1: INTRODUCTION:

Importance of Human Resource Management – Meaning, Nature and Scope, Functions and Role of HR Manager – Advisory and service function to other department – HRM function planning – objectives and policies, organizing the HRM Department.

UNIT-II: PROCUREMENT AND DEVELOPMENT FUNCTIONS:

Job Analysis, Job description, job specification, recruitment, selection, placement and induction and socialization.

UNIT-III: TRAINING:

Significance and Importance of Training, Designing of a Training Program, Methods of Training, Evaluation of Training effectiveness. Executive Development: Concept, Techniques, Employee Training Vs. Executive Development.

UNIT-IV: JOB EVALUATION:

Essentials of Job Evaluation, Methods of Job Evaluation. Performance Appraisal: Importance, Process of Performance Appraisal and Methods of Performance Appraisal, Compensation: Introduction to Compensation Management, Objectives and components of Compensation.

UNIT-V: INDUSTRIAL RELATIONS:
Definition of Industrial Relation, Objectives of Industrial Relations, Industrial Disputes-Types of Industrial Disputes, grievance Redressal Procedure, Collective Bargaining-Objectives of Collective bargaining, Process of Collective bargaining, types of Collective bargaining.

Student-Centric Activities:

1. **Role Play** – Simulate interview processes and induction programs.
2. **Case Study Analysis** – On successful HR practices in reputed organizations.
3. **Group Presentation** – On industrial disputes and collective bargaining.
4. **Mock Recruitment Drive** – Conduct a campus-style recruitment activity including resume screening and interviews.
5. **Field Visit Report** – Study HR functions and training processes in a local company.

Reference Books:

1. A Text book of Human Resource Management – C. B. Mamoria & S. V. Gankar. Publication - Himalaya Publishing House.
2. Personnel and human Resource management - Text & cases, P Subba Rao, Publication - Himalaya Publishing House.
3. Human resource Management – P. Jyothi, Publication – Oxford University Press.
4. Human Resource Management , Ninth Edition, R.Wayne Mondy, Robert M, Noe, Publication Pearson Education.

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SEMESTER-V Type of Course : Business Management Minor

COURSE : H U M A N R E S O U R C E M A N A G E M E N T

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any four of the following question. Each question carries 5 marks (4*5=20)

1. Explain the scope of Human Resource Management.
2. What is job analysis? State its importance.
3. Explain the process of employee induction and socialization.
4. What are the major methods of training?
5. Explain the essentials of job evaluation.
6. State the objectives of compensation management.
7. What is a grievance redressal procedure?
8. Explain the objectives of collective bargaining.

SECTION-B

Answer the following question. Each question carries 10 marks (5*10=50)

9. a) Define Human Resource Management. Explain the major functions of HRM.

(OR)

b) Discuss the role and responsibilities of an HR manager.

10. a) Explain the process of job analysis. Discuss the contents and importance of job descriptions and job specifications.

(OR)

b) Describe the various sources of recruitment and explain the steps involved in the employee selection process.

11. a) What is Training? Discuss the methods of evaluating training effectiveness.

(OR)

b) Define executive development. Distinguish between employee training and executive development.

12. a) Explain the various methods of job evaluation with their merits and limitations.

(OR)

b) Define performance appraisal and explain its process and major methods.

13. a) Define industrial relations and explain different types of industrial disputes.

(OR)

b) Explain the process of collective bargaining and discuss its major types.

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SEMESTER-VI Type of Course : Business Management Minor

COURSE 5: FINANCIAL MANAGEMENT

Theory **Credits: 4** **4 hrs/week**

Course Objectives:

1. The course is designed to:
2. Provide basic conceptual knowledge of financial management and its scope in business decisions.
3. Enable students to evaluate capital budgeting techniques and apply risk analysis in investment decisions.
4. Familiarize learners with key financial decisions including investment, financing, and dividend decisions.
5. Introduce students to various types of dividend policies and their impact on firm valuation.
6. Impart knowledge on working capital management, its importance, and valuation techniques.

Course Outcomes (COs):

Upon successful completion of this course, students will be able to:

1. CO1: Understand the fundamental concepts and objectives of financial management.
2. CO2: Apply capital budgeting techniques (e.g., NPV, IRR, Payback) with risk considerations.
3. CO3: Analyze different financing and investment decisions to improve organizational financial health.
4. CO4: Evaluate the relevance of various dividend policies and compute firm value based on dividend models.
5. CO5: Manage and analyze working capital requirements and apply valuation techniques for optimal utilization.

UNIT 1: INTRODUCTION:

Nature, Scope and Objectives of Financial Management: Functions of Finance - Profit Maximization vs. Wealth Maximization – Role of Financial Manager in Modern Business Organizations – Risk - Return Trade off.

UNIT 2: INVESTMENT DECISION:

Capital Budgeting process – Cash Flow Estimation and measurement – Investment criterion – Methods of appraisal: Traditional Techniques and Discounted Cash Flow Methods - Capital rationing – Risk analysis in capital budgeting.

UNIT 3: FINANCING DECISIONS:

Concept of leverage – Types of Leverages –EBIT – EPS Analysis – Capital Structure – Determinants - Theories – Net Income approach – Net operating income approach – Traditional view – MM Hypothesis. Cost of Capital: Types of Cost of Capital - Weighted average Cost of capital.

UNIT 4: DIVIDEND DECISIONS:

Kinds of dividends, Dividend Policy types, Dividend Theories - Walter's Model - Gordon's Model - M-M Hypothesis - Retained Earnings Policies - Bonus Shares.

UNIT 5: WORKING CAPITAL MANAGEMENT:

Concepts of working capital – Determinants of Working capital – Optimum level of Current assets – Liquidity vs. Profitability – Risk – Return tangle – Estimating working capital needs – Financing strategies of working capital – Inventory Management – Inventory Control Techniques - Receivables Management - Cash Management.

Student-Centric Activities:

1. Problem Solving Exercises – On capital budgeting, cost of capital, and dividend valuation models.
2. Case Study Analysis – On real-world financial decisions taken by leading corporations.
3. Group Project – Preparation of working capital analysis for a selected company using annual reports.
4. Simulation Game – Virtual investment and budgeting decisions under constraints.
5. Seminar – On recent trends in financial decision-making, mergers, and corporate restructuring.

Reference Books:

1. Brearley, Richard and Myers, Steward: Principles of Corporate Finance, New York, McGraw Hill.
2. Soloman, Ezra, Theory of Financial Management, Columbia Press.
3. James C. Van Horne, Financial Management and Policy, Prentice Hall of India.
4. Weston J. Fred and Brigham, Eugne F., Managerial Finance, Dryden Press.
5. Prasanna Chandra, Financial Management, Tata McGraw Hill.
6. Khan, M.Y. and Jain, Financial Management, Tata McGraw Hill.

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SEMESTER-VI Type of Course : Business Management Minor

COURSE : F I N A N C I A L M A N A G E M E N T

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any four of the following question. Each question carries 5 marks (4*5=20)

1. Distinguish between profit maximisation and wealth maximisation.
2. What is capital rationing? Explain its importance in investment decisions.
3. Explain the different types of leverage.
4. What is the Weighted Average Cost of Capital (WACC)?
5. Explain the different types of dividend policies.
6. What is working capital? Explain its determinants.
7. Explain the importance of inventory control techniques.
8. Distinguish between liquidity and profitability in working capital management.

SECTION-B

Answer the following question. Each question carries 10 marks (5*10=50)

9. a) Define Financial Management and explain its nature, scope and major functions.

(OR)

b) Discuss the role of a financial manager in modern business organisations. Explain the risk-return trade-off in financial decision-making.

10. a) Explain the capital budgeting process and discuss the traditional and discounted cash flow methods of investment appraisal.

(OR)

b) A project requires an initial investment of ₹1,00,000 and generates cash inflows of ₹40,000, ₹50,000 and ₹30,000 at the end of Years 1, 2 and 3, respectively. Calculate the Net Present Value (NPV) at a discount rate of 10%. The present value factors are 0.909, 0.826 and 0.751, respectively. State whether the project should be accepted, ignoring taxes and salvage value.

11. a) Explain the different theories of capital structure, with special reference to the Net Income approach, Net Operating Income approach, Traditional approach and Modigliani-Miller hypothesis.

(OR)

b) A company has the following sources of capital: Equity share capital ₹5,00,000 at a cost of 12%, preference share capital ₹2,00,000 at a cost of 10%, and debt ₹3,00,000 at an after-tax cost of 7%. Calculate the Weighted Average Cost of Capital (WACC), using the book-value weights.

12. a) Explain Walter's Dividend Model and Gordon's Dividend Model. Discuss their implications for dividend policy.

(OR)

b) A company has an expected earnings per share (EPS) of ₹10 and a dividend per share (DPS) of ₹6. The required rate of return is 12%, and the rate of return on investment is 15%. Using Walter's model, calculate the market price per share. Assume the formula (P=D+r/k (E-D)/k, where (D) is DPS, (E) is EPS, (r) is the return on investment and (k) is the required rate of return.

13. a) Explain the different approaches to estimating working capital requirements. Discuss the financing strategies used in working capital management.

(OR)

b) Explain the objectives and techniques of inventory management, receivables management and cash management.

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SEMESTER-VI Type of Course : Business Management Minor

COURSE 6: MANAGERIAL COMMUNICATION

Theory **Credits: 4** **4 hrs/week**

Course Objectives:

The course is designed to:

1. Help students understand the fundamental principles and processes of effective business communication.
2. Make students aware of various types and channels of communication used in the business context.
3. Develop awareness of the role and significance of different methods of communication in organizational settings.
4. Enable students to learn the etiquette and formats used in business correspondence.
5. Equip students with knowledge of technology-enabled communication tools for effectively addressing business audiences.

Course Outcomes (COs):

Upon successful completion of this course, students will be able to:

- **CO1**: Explain the principles and components of effective business communication.
- **CO2**: Identify and differentiate between types of communication (verbal, non-verbal, formal, informal).
- **CO3**: Apply appropriate communication methods in various business scenarios.
- **CO4**: Draft professional business correspondence including emails, letters, memos, and reports.
- **CO5**: Utilize modern communication technologies effectively in business environments.

UNIT-I: CONCEPTS OF COMMUNICATIONS

Definition, Role of Communication in Business, Objectives of Communication. Process of Communication, Forms of communication- Written, Oral and non-verbal Communication, significance of non-verbal communication. Communication Roadblocks, effective Listening.

UNIT-II: ORGANIZATIONAL COMMUNICATION

Formal and Informal Communication, Styles of Communication, Business etiquette, Barriers to Communication Gateways to Effective Communication, Mastering the art of conducting and giving Interviews,

UNIT-III: INTERPERSONAL COMMUNICATION

Significance of Interpersonal Communication-Role of Perception, Emotion and motivation in Inter Personal Communication. Models for Inter Personal Communication – Exchange Theory, Johari Window and Transactional Analysis.

UNIT-IV: BUSINESS CORRESPONDENCE SKILLS

Significance of Business Correspondence, essentials of effective Business Correspondence, Business Letter and Forms. Presentation Skills, Conducting Departmental Meetings, Use of Technology aided Business Communication, Telephone Communication, Visual Communication, Audio Visual Communication, E-mail Messages- Tele and video Conferencing.

UNIT-V: REPORT WRITING

Significance of Report Writing, Structure of Reports. Types of Reports- Negative, Persuasive and Special Reporting, Informal Report- Proposals, Formal Reports- Organization of Press Meets -Media Management.

Student-Centric Activities:

1. **Role Play** – Business meeting scenarios to practice formal communication.
2. **Email & Letter Drafting Exercise** – Professional formats for internal and external correspondence.
3. **Group Presentation** – On communication barriers and ways to overcome them in business.
4. **Workshop** – On using digital tools for business communication (e.g., email etiquette, video conferencing).
5. **Case Study Discussion** – On real-life corporate communication failures and lessons learned.

Reference books

1. K Bhardwaj, Professional Communication, IK International Publishing House, New Delhi.
2. Krizan, Merrier, Logan and Williams, Effective Business Communications, Cengage, New Delhi.
3. Penrose, Business Communication for Managers, Cengage, New Delhi.
4. Urmila Rai & S.M. Rai, Business Communication, Himalaya Publishers,
5. Meenakshi Raman—Business Communication, Oxford University Press.

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SEMESTER-VI Type of Course : Business Management Minor

COURSE : M A N A G E R I A L C O M M U N I C A T I O N

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any four of the following question. Each question carries 5 marks (4*5=20)

1. Explain the objectives of business communication.
2. What are the major barriers to effective organisational communication?
3. Explain the role of perception in interpersonal communication.
4. State the essentials of effective business correspondence.
5. What is telephone etiquette? Explain its importance in business communication.
6. Explain the significance of visual communication in business.
7. What is an informal report? Explain its characteristics.
8. Explain Different types of Reports.

SECTION-B

Answer the following question. Each question carries 10 marks (5*10=50)

9. a) Define communication and explain its process in business organisations.

(OR)

b) Explain the significance of non-verbal communication in business.

10. a) Distinguish between formal and informal communication.

(OR)

b) Explain the principles of business etiquette and discuss the techniques for conducting and giving effective interviews.

11. a) Explain the Exchange Theory and discuss its relevance in developing interpersonal relationships.

(OR)

b) Explain the Johari Window and Transactional Analysis models of interpersonal communication.

12. a) Explain the structure and essential components of a business letter. Discuss the principles of effective business correspondence.

(OR)

b) Discuss the importance of presentation skills and departmental meetings. Explain the role of technology in e-mail communication and teleconferencing.

13. a) Define report writing and explain the structure and organisation of a formal report.

(OR)

b) Explain the importance of media management in business organisations.