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

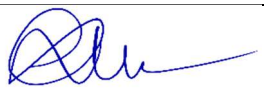
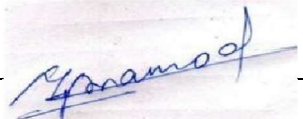
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Board of Studies Meeting in Commerce

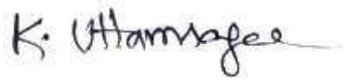
Date: 24-10-2026

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 Commerce (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	Business Management	4	4
	IV	2	Banking Theory and Practice	4	4
III	V	3	Cost and Management Accounting	4	4
		4	Auditing	4	4
	VI	5	Customer Relationship Management	4	4
		6	Digital Marketing	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 : Commerce Minor

COURSE 1: BUSINESS MANAGEMENT

Theory Credits: 4 4 hrs/week

Learning Objectives

The course aims to develop an understanding of principles, functions and challenges of management and contemporary issues in management.

Learning Outcomes:

At the end of the course, the student will able to; Understand the concept of Business Management along with the basic laws and norms. Able to understand the terminologies associated with the field of Business Management and control along with their relevance. and to identify the appropriate method and techniques of Business Management for solving different problems. They apply basic Business Management principles to solve business and industry related problems and to understand the concept of Planning, Organizing, Direction, Motivation and Control etc.

Unit 1: Management: Definition & Meaning of Management - Henry Fayol Principals of Management and F.W.Taylor's Scientific Management - Functions of Management - Levels of Management..

Unit 2: Planning: Planning – Nature, importance, Process of Planning and Types of Planning. Decision making – Process and Types

Unit 3: Organizing: Organizing - Nature & Importance, Principles of Organizing. Delegation & Decentralization – Departmentation – Span of Management. Organizational structure – line, line & staff and functional.

Unit 4: Directing: Functions of Directing - Motivation – Theories of motivation (Maslow Need and Hierarchy theory) and Motivation techniques. Leadership – Styles of Leadership and Types.

Unit 5: Controlling; Nature, importance and Problems – effective coordination. Basic Control Process and Control techniques.

Activities:

- Student Seminars, Debates
- Quiz Programmes
- Assignments
- Co-operative learning
- Visit a firm (Individual and Group)
- Group Discussions on problems relating to topics covered by syllabus
- Collecting prospectus of different companies through media
- Students can be given different situations and scenarios to start their own business (in terms of capital, liability, the scale of operations, etc.) and are asked to present.
- Students can participate in a role-play activity for describing the various levels of Management and competencies.
  - Create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
- Demonstrate various types of Leadership Styles in the form of Role Play by identifying real-life leaders from the corporate world.
- Project work on biography of well known management thinkers and managers of companies. Examinations (Scheduled and surprise tests)

Reference Books:

1. Dinkar Pagare, Principles of management, Sultan Chand & Sons, New Delhi, 2003.
2. C.B.Gupta, Business management, Sultan Chand & Sons, New Delhi, 2000.
3. Koontz, O'Donell, Weirich, Essentials of management, Tata McGraw-Hill Publishing Company, New Delhi 5th Edition (1998)
4. Sherlekar & Sherlekar, Principles of business management, Himalaya Publishing House, New Delhi, 2000.

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SEMESTER-III Type of Course : Commerce Minor

COURSE : B U S I N E S S 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 importance of management in business organisations.
2. Levels of Management.
3. Explain the different types of planning.
4. What is departmentation? Explain its importance.
5. Discuss the importance of span of management.
6. Explain the different types of leadership.
7. Explain the importance of coordination in management.
8. What are the major problems encountered in controlling?

SECTION-B

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

9. a) Define management and explain the functions of management.

(OR)

b) Explain Henry Fayol's principles of management.

10. a) Define planning and explain the steps involved in the planning process.

(OR)

b) Define decision-making and explain different types of decisions with suitable examples.

11. a) Define organising and explain the principles of organising.

(OR)

b) Discuss the different types of organisational structures.

12. a) Define motivation and explain Maslow's Need Hierarchy Theory with its implications for managers.

(OR)

b) Discuss the major leadership styles and their suitability in different organisational situations.

13. a) Define controlling and explain its nature and importance and basic steps in the control process.

(OR)

b) Explain the major control techniques and discuss how effective coordination contributes to organisational performance.

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SEMESTER-IV Type of Course : Commerce Minor

COURSE 2: BANKING THEORY AND PRACTICE

Theory Credits: 4 4 hrs/week

Learning Objectives:

This course exposes the students to the working of banking and financial system prevailing in India.

Learning Outcomes:

At the end of the course, the student will able to; Understand the basic concepts of banks and functions of commercial banks. Demonstrate an awareness of law and practice in a banking context. Engage in critical analysis of the practice of banking law. Organize information as it relates to the regulation of banking products and services. Critically examine the current scenario of Indian Banking system. Formulate the procedure for better service to the customers from various banking innovations.

Unit 1: Introduction: Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.

Unit 2: Banking Systems: Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS- NEFT – Mobile Banking.

Unit 3: Types of Banks: Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM Bank.

Unit 4: Banker and Customer: Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.

Unit 5: Collecting Banker and Paying Banker: Concepts **-** Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker -Payment Gateways.

Activities:

- Quiz Programs
- Visit to Banks
- Guest Lectures by bank officials
- Prepare a statement on periodical declaration of RBI like SLR, REPO etc.
- Collection, display and Practicing of filling of different forms used in banks
- Survey on customers satisfaction of Banking services
- Know about KYC norms
- Talk on latest trends in banking industry
- Online Banking
- Individual and group project reports
- Current Affairs of Banking Sector Student Seminars
- Debates
    - Group Discussions on problems relating to topics covered by syllabus Students can gather the data relating to organizational set up of various banks.
- Group discussion can be conducted on issues relating to banks.
- Examinations (Scheduled and surprise tests)

Reference Books:

1. Banking Theory: Law &Practice : K P M Sundram and V L Varsheney, Sultan Chand &Sons.
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
3. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
4. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.
5. Introduction to Banking :VijayaRaghavan,Excel books.
6. Indian Financial System :M.Y.Khan, McGraw Hill Education.
7. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.

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SEMESTER-IV Type of Course : Commerce Minor

COURSE : B A N K I N G T H E O R Y A N D P R A C T I C E

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

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

1. Different kinds of banks.
2. What is Internet Banking? State its advantages.
3. Distinguish between NEFT and RTGS.
4. Explain the functions of SIDBI.
5. Explain about EXIM Bank
6. What are KYC norms?
7. Define Holder in Due Course.
8. Explain the role of payment gateway in digital transactions.

SECTION-B

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

9. a) Define a bank and explain the major functions of commercial banks.

(OR)

b) Distinguish between central banking and commercial banking.

10. a) Explain about unit banking and branch banking.

(OR)

b) Discuss the major innovations in banking, with reference to mobile banking, anywhere banking and offshore banking.

11. a) Explain the role of Regional Rural Banks in the Indian banking system.

(OR)

b) Explain the objectives and functions of NABARD.

12. a) Explain the general and special relationships between a banker and a customer.

(OR)

b) Discuss the precautions a banker should take while opening and operating customer accounts.

13. a) Explain the duties and responsibilities of a collecting banker.

(OR)

b) Explain the responsibilities of a paying banker and discuss the precautions to be followed while making payments.

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SEMESTER-V Type of Course : Commerce Minor

COURSE 3: COST AND MANAGEMENT ACCOUNTING

Theory Credits: 4 4 hrs/week

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)

References 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.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

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SEMESTER-III Type of course: COMMERCE MINOR

COURSE: COST & MANAGEMENT ACCOUNTING

TIME: 3 HOURS MAX MARKS: 70

SECTION-A

Answer any four of the following questions. Each question carries 5 marks. 4 × 5 = 20 M

1. What is cost accounting? State its functions.
2. Describe the advantages of cost accounting.
3. What is material control? Write the advantages of material control.
4. Define labour Turnover and explain different methods of measuring it.
5. What is job costing? State its features
6. What is batch costing? Write the advantages of Batch costing.
7. Write the objectives of financial statement analysis.
8. What is Break- even point? State its advantages.

SECTION-B

Answer the following questions. Each question carries 10 marks. 5 × 10 = 50 M

9(a). Write the differences between cost accounting and financial accounting.

[OR]

9(b). From the following particulars prepare a statement of cost.

		1st Jan, 2025	31st Jan, 2025
Cost of raw-materials		30,000	1,00,000
Work in progress		30,000	20,000
Finished goods		12,000	30,000
Purchase of raw materials	9,50,000	Other production expenses	85,000
Carriage inwards	25,000	General expenses	65,000
Wages	3,50,000	Sales for the year	17,20,000
Works manager salary	60,000	Income tax	5,500
Factory salaries	1,20,000	Dividend	1,000
Power expenses	19,000	Debenture interest	5,000
Factory rent	14,500	Goodwill	10,000
		Sales tax	16,000

10 (a) The following particulars are related to material A you are required to prepare a stores ledger using weighted average method.

2025 March 1 Opening stock 10000 units @ Rs.5 each.

Receipts

3 9000 units @ Rs.5 each
11 8000 units @ Rs.6 each
13 3000 units @ Rs.7 each
19 2000 units @ Rs.6 each

Issues:

7 12000 units
15 4000 units
17 6000 units
25 6000 units

[OR]

10(b). Calculate the earnings of workers A & B under straight Rate Method and Taylor differential piece

rate system from the following information assuming that there are 8 hours in a day.

Normal rate per hour - Rs.24
Standard Time per unit - 30 seconds.
80% of piece Rate is allowed to below standard and
120% is allowed to above standard
A produces 800 units in a day and B produces 1,000 units in a day.

11(a).From following particulars prepare Job No.420

Material used Rs.450
Direct Wages:
X-10 hours @ Rs.2.00 per hour
Y-8 hours @ Rs.2.50 per hour
Z-5 hours @ Rs.3.00 per hour
Variables overheads
X-6000 Labour hours = Rs.12000
Y-3000 Labour hours = Rs.6000
Z-2000 hours hours = Rs.4000

You are required to calculate the cost of job hours No.420 and calculate the price to give profit 25% on cost.

[OR]

11(b). The annual demand of a product is 36,000 units. The product is manufactured in batches, and the maximum batch size is 9,000 units. The set-up cost per batch is Rs. 600 and the annual carrying cost per unit is Rs. 3.Assume that the average inventory is half of the batch size. Considering 4, 6, 9, 12, and 18 batches per annum, calculate the total annual cost for each case and determine the optimum number of batches that minimizes the total cost.

12(a). Following is the Income statement of Sandhya Company for the years 2024 and 2025. Prepare Common Size Income Statement.

Particulars	2024 Rs.	2025 Rs.
Sales	1,51,500	1,41,540
Less: Returns	1,500	1,540
Net Sales	1,50,000	1,40,000
Less: Cost of goods sold	1,05,000	99,400
Gross profit	45,000	40,600
Less: Expenses		
Sales Expenses	7,500	7,560
General Expenses	4,500	4,500
Administrative Expenses	750	560
Total expenses	12,750	12,620
Net profits	32,250	27,980

[OR]

12(b) From the following Balance Sheet of TVB Ltd., as on 31st March, 2022 & 2023. Prepare Comparative Balance Sheet.

Liabilities	2022	2023	Assets	2022	2023

Equity share capital	5,00,000	7,00,000	Land & Buildings	7,00,000	8,00,000
Reserves	3,00,000	4,00,000	Furniture	2,00,000	3,00,000
Profit and Loss A/c	2,00,000	3,00,000	Machinery	3,00,000	2,00,000
Debentures	5,00,000	4,00,000	Cash	4,00,000	5,00,000
Creditors	4,00,000	4,00,000	Stock	3,00,000	2,00,000
Bank O.D.	1,00,000	----------	Debtors	1,00,000	2,00,000
	20,00,000	22,00,000		20,00,000	22,00,000

13(a). A Company has fixed expenses of Rs. 90,000 with sales at Rs. 3,00,000 and profit of Rs. 60,000 during the first half year. If in the second half year, the company suffered a loss of Rs. 30,000, calculate in the following circumstances:

a. The PV Ratio, Break-even point and Margin of safety for the first half year

b. Expected sales volume for the next second half of the year assuming that selling price and fixed expenses remain unchanged.

[OR]

13(b) The following particulars were obtained from the books of firm for two periods

Period	Sales	Profit (Rs.)
I	10,00,000	1,00,000
II	15,00,000	2,00,000

You are required to calculate:

a. PV Ratio b. Break – even point c. Fixed expenses

d. Sales to generate a profit of Rs.4,00,000

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SEMESTER-V Type of Course : Commerce Minor

COURSE 4: 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 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.

- Seminars
- Visit the audit firms
- Visit an audit firm; write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor
- Collect the information about types of audit conducted in any one Organization
- Collection of audit reports
- Group Discussions
- Draft an audit program.
- Quiz programs on some topics
- Assignments including technical assignments like working with audit companies for

observation Internship with an audit firm.

- 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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SEMESTER-V **Type of Course : Commerce Minor**

Course 4 **Title of the Course: Auditing**

Duration : 3 Hours **Max Marks : 70**

Section A

Answer any Four of the following **4X3 = 20 Marks**

1. Explain the importance of Auditing.
2. What are the objectives of Auditing?
3. Distinguish between Book Keeping and Auditing.
4. What is Internal Audit?
5. Explain the importance of Audit Note Book.
6. What is Audit Evidence?
7. Explain the importance of Vouching.
8. What are the qualifications of a Company Auditor?

Section B

Answer All the Questions **5X10 = 50 Marks**

9. A)Explain the meaning, objectives and importance of Auditing.

OR

B) Explain the role of Auditor in checking Corporate Frauds.

10. A) Explain the different types of Audit based on Ownership.

OR

B)Explain the features and advantages of Internal Audit and Secretarial Audit.

11.A) Explain the steps to be taken at the Commencement of a New Audit.

OR

B). Explain the concepts of Internal Check, Internal Audit and Internal Control.

12. A) Define Vouching and explain the vouching of Cash and Trading Transactions.

OR

B). Explain the differences between Auditing and Investigation.

13. A) Explain the provisions regarding Appointment and Reappointment of an Auditor.

OR

B) Explain the Rights, Duties and Liabilities of a Company Auditor.

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SEMESTER-VI Type of Course : Commerce Minor

COURSE 5: CUSTOMER RELATIONSHIP MANAGEMENT

Theory Credits: 4 4 hrs/week

Learning objectives:

The course focuses on helping in recognizing the key elements need to be addressed and reflects the need to create an integrated cross-functional focus - one that emphasizes retaining as well as winning customers Course Outcomes:

Learning Outcomes:

On successful completion of this course, the students will be able: To be aware of the nuances of customer relationship and to analyze the CRM link with the other aspects of marketing. To impart the basic knowledge of the Role of CRM in increasing the sales of the company and to make the students aware of the different CRM models in service industry.To make the students aware and analyze the different issues in CRM.

Unit1: Introduction to CRM and eCRM: Definition, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, CRM technology components, Difference between CRM and eCRM, features of eCRM.

Unit 2: Sales Force Automations (SFA): Definition and need of SFA, barriers to successful SFA functionality, technological aspect of SFA, data synchronization, flexibility and performance, reporting tools.

Unit 3: Enterprise Marketing Automation (EMA): Components of EMA, marketing campaign, campaign planning and management, business analytic tools, EMA components (promotions, events loyalty and retention programs), response management.

Unit 4: Call center: Meaning, customer interaction, the functionality, technological implementation, what is ACD (Automatic Call Distribution), IVR (Interactive Voice Response), CTI (Computer Telephony Integration), web enabling the call center, automated intelligent call routing, logging & monitoring.

Unit 5: Implementing CRM: Pre implementation, kick off meeting, requirements gathering, prototyping and detailed proposal generation, development of customization, Power use beta test and data import, training, roll out and system hand off, ongoing support, system optimization, and follow up.

Activities:

- Training of students by a related field expert.
- Assignments including technical assignments like ERP – SAP CRM. Seminars, Conferences, Discussions by inviting concerned institutions Field Visit to nearby firms to study the CRM.
- Invited lectures and presentations on related topics, each student has to visit at least one firm dealt with CRM and present a report.
- Show how to integrate the internet customer self-service for B2B and B2C channels.
- Show how to run CRM analytics through embedded competitors' analysis in opportunity management.
- Quiz and Class seminars
- Case studies
- Group discussions
- Debates

Reference Bookss:

1. CRM at the speed of light by Paul Greenberg, YMH 2nd edition.
2. Customer Relationship Management by V Kumar, Werner J Reinartz, WILRY India edition.
3. Customer Relationship Management by Kristin Anderson and Carol Kerr, TM.
4. Customer Relationship Management: Concepts &Application ,Alok Kumar, Chabbi Sinha & Rakesh Kumar, Biztantra, Delhi, 2007
5. Customer Relationship Management- A Step-by-Step Approach, H Peeru Mohamed, A Sagadevan, , Vikas Publishing House Pvt. Ltd., Delhi, 2008
6. A Business Guide to Customer Relationship Management ,Jill Dyche: The CRM Handbook:, Pearson Education, 2002.
7. Secrets of Customer Relationship Management, Ed Peelen, Customer Relationship Management,, Pearson Education,2005. 3. Barnes James G:, McGraw Hill, 2001.

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SEMESTER-VI Type of Course : Commerce Minor

COURSE 5: CUSTOMER RELATIONSHIP MANAGEMENT

Semester VI

Model Question Paper

Time: 3 Hours] [Max. Marks: 70

Section-A

Answer any FOUR of the following questions: (4 X 5 = 20 marks)

1. Define Customer Relationship Management.
2. Mention the features of CRM.
3. Describe data synchronization in the context of SFA.
4. State the importance of SFA.
5. Write a short note on Response Management.
6. What do you mean by CTI?
7. What is the purpose of a Kick-off meeting in CRM implementation?
8. Mention the benefits of Prototyping.

Section-B

Answer **ALL** the following questions, choosing one from each Unit: (5 x 10 = 50 marks)

9. A)Explain the CRM process and discuss its key stages.

(OR)

B) State the differences between CRM and eCRM.

10. A) Discuss the key technological aspects of SFA, including flexibility and performance.

(OR)

B) Describe the role of reporting tools in Sales Force Automation.

11. A) Elaborate the process of Marketing Campaign Planning and Management.

(OR)

B) What is the role of business analytics in enhancing CRM effectiveness?

12. A) Explain the functionality and significance of call centres in CRM.

(OR)

B) Discuss the concept of Intelligent Call routing and its benefits.

13. A) Describe the steps involved in the implementation of a CRM system.

(OR)

B) What are the key factors for ensuring successful CRM system optimization and follow-up?

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SEMESTER-VI Type of Course : Commerce Minor

COURSE 6: DIGITAL MARKETING

Theory Credits: 4 4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on digital marketing and various social media marketing. To impart skills by involving students online and email marketing.

Learning Outcomes

Upon successful completion of the course students will be able to; Analyze online Micro and Macro Environment and Design and create website. Discuss search engine marketing and Create blogs, videos, and share

Unit 1: Introduction: Digital marketing: Meaning – importance – traditional online marketing vs digital marketing – online market place analysis Micro Environment – Online Macro Environment - trends in digital marketing – competitive analysis.

Unit 2: Web site planning and creation : Web Site: meaning – objectives – components of website - website creation – incorporation of design and– adding content, installing and activating plugins.

Unit 3: Search Engine Optimization (SEO) :SEO: Meaning – History and growth of SEO – Importance of Search Engine - On page Optimization – off page optimization – Role of Search Engine Operation- google Ad words – Search Engine Marketing: Campaign Creation – Ad Creation, Approval and Extensions.

Unit 4: Social Media Marketing: Meaning of social media and Social Media Marketing – social Management tools-strategy and planning – social media network – Social Networking – video creation and sharing – use of different social media platforms - Content creation - Blogging – Guest Blogging.

Unit 5: Email marketing:

Meaning – Evolution of email – importance of email marketing – Development and Advancements in e mail marketing - email marketing platforms – creating and Tracking emailers–create forms – create opt-in lists – mapping industry trends and eliminating spam messages.

Activities:

- Students shall individually undertake an online study on any aspect such as Analysis of local online Micro and Macro Environment and make a trend analysis of digital marketing, and to submit Report to the teacher.
- Organize short term training on Digital Marketing in collaboration with local or online skill providers.

Activities:

- Seminars/Conference/ Workshops on significant and emerging areas in Digital Marketing
- Real time work experience with Digital marketing service providers.
- Arrange for Interaction with Area Specific Experts.

Reference Books:

1. Digital Marketing for Dummies by Ryan Deiss & Russ Henneberry, publisher John Wiley first edition 2020.
2. Youtility by JayBaer, Published by Gilda MedialL C Portfolio 2013,
3. Epic Content Marketing by Joe Pulizzi, McGraw-Hill Education, 2013
4. New Rules of Marketing and PR byDavid Meerman Scott.Wiley, 2017
5. Social Media Marketing All-in-one Dummies by JanZimmerman, DeborahNg, John Wiley &Sons.
6. Digital Marketing 2020 by Danny Star, Independently Published, 2019
7. *Web sources suggested by the concerned teacher and college librarian including reading material*.

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SEMESTER-III **Type of course: COMMERCE MINOR**

COURSE: DIGITAL MARKETING

TIME: 3 HOURS **MAX MARKS: 70**

SECTION-A

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

1. Define digital marketing and explain its importance.
2. Distinguish between traditional marketing and digital marketing.
3. Explain the major components of a website.
4. What is Search Engine Optimization (SEO)? Explain its importance.
5. Explain the role of social media management tools.
6. What is guest blogging? Explain its benefits.
7. Explain the importance of email marketing.
8. What are opt-in lists? How are they useful in email marketing?

SECTION-B

Answer any five of the following questions. Each question carries 10 marks. **(5 × 10 = 50)**

9. a) Define digital marketing. Explain its importance, online marketplace analysis, micro environment and online macro environment.

(OR)

b) Explain the recent trends in digital marketing. Discuss how competitive analysis helps an organisation plan its digital marketing activities.

10. a) Define a website and explain its objectives and major components. Describe the steps involved in website planning and creation.

(OR)

b) Explain how website design and content are incorporated. Discuss the installation and activation of plugins in website development.

11. a) Define SEO and trace its history and growth. Explain the importance of search engines and the role of search engine operations.

(OR)

b) Explain on-page and off-page optimization techniques. Distinguish between SEO and Search Engine Marketing (SEM).

12. a) What is Search Engine Marketing? Explain the steps involved in campaign creation, ad creation, approval and ad extensions using Google Ads (Google AdWords).

(OR)

b) Define social media marketing. Explain social media strategy and planning, social media networks, and the use of different social media platforms.

13. a) Explain content creation and sharing through social media. Discuss video creation and sharing, blogging and guest blogging.

(OR)

b) Define email marketing. Explain its evolution, importance, platforms and the process of creating and tracking email campaigns.