

SRI DHARMASTHALA MANJUNATHESHWARA COLLEGE, UJIRE-574240

(Autonomous)

(Re-Accredited by NAAC at 'A' Grade with CGPA 3.61 out of 4)



DEPARTMENT OF BUSINESS ADMINISTRATION

Syllabus of
**Bachelor's Degree in
Business Administration**

**(CREDIT BASED SEMESTER SCHEME)
2016–2017 onwards.**

**Approved by the :BOS meeting held on 16th July 2016
Academic Council meeting, held on 5th October 2016**



BUSINESS ADMINISTRATION AS A DISCIPLINE

Business Administration as a discipline with a set of subjects, which focuses on development of knowledge components and skill sets of students to face competition & Challenges in present global era of business world. It is a branch of knowledge which is useful to develop entrepreneurs.

The papers taught in the semester is the part of course structure which is progressive in nature. From fundamentals to application of concepts is taught, assessed and evaluated.

Course Objectives

- To make students to learn fundamentals of management and Administration and to pursue higher studies, professional and for employes
- To make the students aware of business related subjects like business Mangement, Business organization, Business Environment & entereprenurship, Income Tax to enrich their knowledge base.
- To enhance the spirit and skills of students through certificate courses like Retail Management and Entrepreneurship are being offered



PAPER DESCRIPTION

Semester	Paper	Title
I	I	<ol style="list-style-type: none"> 1. Business organization 2. Financial Accounting- I 3. Business Environment and Entrepreneurship 4. Principles of Economics
II	II	<ol style="list-style-type: none"> 1. Business Management 2. Financial Accounting-II 3. Executive Communication 4. Managerial Economics
III	III	<ol style="list-style-type: none"> 1. Human Resource Management 2. Financial Accounting – III 3. Money Banking and Public Finance 4. Marketing Management -1 5. Business Law 6. Business statistics and mathematics – I
IV	IV	<ol style="list-style-type: none"> 1. Financial Management 2. Financial Accounting - IV 3. Micro Economics 4. Marketing Management – II 5. Insurance and Risk Management 6. Business Statistics and Mathematics – II
V	V	<ol style="list-style-type: none"> 1. Income tax – I 2. Cost and Management Accounting – I 3. Corporate Governance 4. Investment Management 5. Financial Accounting – V 6. Advertisement and Media Management
VI	VI	<ol style="list-style-type: none"> 1. Income tax – II 2. Cost and Management Accounting – II 3. Organizational Behavior 4. Company Law 5. Financial Accounting – VI 6. Auditing



SCHEME OF EXAMINATION

Semester	Paper	Credits	Marks		
			IA	Sem End	Total
I	I	04	30	120	150
II	II	04	30	120	150
III	III	04	30	120	150
IV	IV	04	30	120	150
V	V	04	30	120	150
VI	VI	04	30	120	150
Total		24	240	960	1200



I SEMESTER BBA -Paper I
BUSINESS ORGANIZATION
Teaching Hours : 5Hrs per week

Rationale /Learning Objectives:

- To understand the basics of business
- To let know the students the different combinations of business
- Making students aware of organization structure & its types
- Understanding different modes of financing
- To study the purpose of insurancing the business
- Making students aware of different types of risk

Unit I

Meaning, Nature, Scope of Business, Objectives of Business- Essentials of a Successful business various forms of business organizations – Sole Trader – Definition, Features, Merits and Demerits. Partnership Definition – Types- Features, Merits And Demerits- Co-operatives Definition- features – Types- Merits and Demerits. Public Enterprises- Department undertaking Definition - features- Merits & Demerits- Public corporation Definition- features- Merits and Demerits – Government companies – Definitions- Features- merits and Demerits.

Unit II

Business Combinations – Definition – causes – Types of Combinations- Forms of business Combinations- Evaluation of Business Combinations.

Unit III

Sources of Business Finance: Long term- Medium term - short term- Sources of Corporate Finance- Issue of shares, Debentures, Public Deposits. Retained Earnings Institutional Financing – Objectives - Scope-Functions and forms of assistance –



Financial Institutions- IDBI, ICICI, SFI, S.F.C. Meaning and Functions.

Sources of short term finance – Trade credit, Bank credit- intercompany loans- lease finance – Accounts Receivable Financing Customer Advances.

Unit IV

Elements of Insurance: Meaning, Significance, Principles, Types- Life Insurance – terms & conditions – Fire Insurance – Features, Proceedings for claim – Marine Insurance – Features, Warranties & Marine losses – Miscellaneous Insurances – Types. Recent Changes & Developments in Insurance sector.

Student Activities: Business Games like preparing Business development Model

Books for Reference- Basic Reading List

B. S. Raman, Business organization, Mangalore, Karnataka, United Publisher

Additional Reading List

Dr. T. Ramaswamy, 2012, Principles of Management, Paramakudi, Himalaya Publishing House



I Semester BBA – Paper II
Financial Accounting – I
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To impart a broad knowledge about Accounting concepts and books of accounts.
- To familiarize students with basic subsidiary books and charging depreciation, its application used in business enterprise.
- To make students understand preparation of annual accounts for sole trading concerns

Meaning and objectives of accounting – functions of accounting – Accounting concepts and conventions. Accounting standards – Basis of Accounting [Cash/Hybrid /Mixed]. Single Entry System V/s Double entry system. Journalizing and Ledger Accounts and Trial Balance.

Unit II: Subsidiary Books- Purchase – Purchase return – Sales – Sales Return – cash book [Three column] – Petty cash [Analysis & impress System].

Unit III: Depreciation Accounting – Meaning & Definition – causes – Methods of charging depreciation – original cost method written down value method – sinking fund method.

Unit IV: Final Accounts of Sole Trading Concern: Sole Trader – Trading & Profit & Loss Account, Balance Sheet.

Books for Reference:

1. B.S. Raman – Accounting – I, United publishers, mangalore, Karnataka



I SEMESTER BBA – Paper III
BUSINESS ENVIRONMENT AND ENTREPRENEURSHIP
Teaching Hours: 4 Hrs per week

Rationale /Learning Objectives:

- To understand the factors affecting business growth
- Making the students to analyse modern business complexities
- Study on recent trends in Entrepreneurship
- How to analyse market conditions

Unit I: Business Environment – Meaning and elements of business environment – Economic policies – Legal environment of business in India – Internal and external factors influencing business growth – Social responsibility of business towards shareholders – employees – consumers – Dealers and public. Business ethics and values - Managerial and professional ethics. Case studies on social responsibilities and ethics.

Unit II: Liberalization, Privatization & Globalization policies – Impact of Globalization – Benefits and challenges – W.T.O – structure - functions and impact on developing countries. Consumerism – Meaning – objectives – consumer Rights – consumer protection Act – consumer redressal agencies.

Unit III: Public, Private and Co-operative sectors – objectives - features – advantages and disadvantages. Study of MSME (Medium, Small and Micro enterprises) features – advantages and disadvantages – MNC's – Meaning – merits and demerits – B.P.O.- advantages and disadvantages.

Unit IV: Entrepreneurship – Evolution – Characteristics of an entrepreneur – types of entrepreneur – factors affecting entrepreneurial Growth – Economic factors – Social factors – Government support – Entrepreneurial motivation and Entrepreneurial competencies.



Student Activities: Management games and presentations about effective leadership, business plan and other subjects connected with entrepreneurship.

Book References:

1. Prof. K Ashwathappa (2014), Elements of Business Environment, Himalaya Publishers, New Delhi.
2. Prof. T K Mohan (2016), Business Environment and Entrepreneurship, United Publishers, Mangalore.
3. Dr. S. S Khanka (2012), Entrepreneurial Development, S.Chand Publications, New Delhi.



I Semester BBA – Paper IV
Principles of Economics – Syllabus
Teaching Hours: 4 Hrs per week

Unit I:

- a) Definitions of economics-scarcity and growth definitions
- b) Basic Problems of an economy : Production possibilities
- c) Micro and macro economic analysis- meaning feature and importance.
- d) Basic concepts of economics- wants, goods, utility wealth and demand.

Unit II:

- a) Economic laws- meaning and features
- b) Law of diminishing marginal utility
- c) Law of demand – changes in quantity demanded changes in demand
- d) Indifference curve analysis properties- consumers equilibrium- Income, Price and substitution effects

Unit III

- a) Elasticity of demand- price, Income and cross elasticity
- b) Different degree of price elasticity
- c) Factors governing price elasticity
- d) Methods of meaning price elasticity – outlay proportional, geometrical and Arc elasticity methods- Importance.

Unit IV

- a) Production – meaning and features land, labour, capital and organization
- b) Division of labour, efficiency of labour and trade union movement.
- c) Functions of entrepreneurship Industrial disputes- causer and present machinery for the settlement of industrial disputes in India.



Books for reference:

1. Stonies and Hague A text Book of Economics
2. Mc Connel and Gupta Economics
3. K.K. Dewett Modern Economic theory
4. S.Sankasan Principles of Economics
5. K.P.M. Sundaram Micro Economics
6. M.L. Seth Principles pf economics



II SEMESTER BBA - Paper I
BUSINESS MANAGEMENT
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To understand the history of Management
- Making the students to adopt different Managerial Skill
- Study on recent trends in Management
- How to frame business plans

Unit I

Meaning, Nature, Scope of Business, Objectives of Business- Essentials of a Successful Introduction to Management thought- functions of management- management- science or Art or profession – Managerial skills- Approaches to management F.W. Taylor – Scientific Management, Henry fayol and his contribution.

Unit II

Planning- Definition – Meaning and Importance Planning process- Making Planning Effective – Types of plans M.B.O. Importance of M.B.O. Making M.B.O. Effective Management by Exception – Decision making – stages in D.M. – Types of decisions and problem solving.

Unit III

Organization – Principles – Process – Types of organization – Line, Line & Staff, Functional, Committees – Project – Organization structure – Organization chart – Organization Manual – Authority – Delegation of Authority – Decentralization of Authority – Span of Management.

Unit IV



Co-ordination - Need- Principles of Co- ordination – Control and control Process- methods of control (Meaning only) Management Audit Emerging Trends in management SWOT, KAIZEN,TQM, JIT, I.S.O. (meaning only) Manager V/s leader - BCG Matrix & Portfolio analysis.

Student Activities: Management games to be an effective manager, project management, leadership games.

Books for Reference- Basic Reading List

B. S. Raman, Principles of Management, Mangalore, Karnataka, United Publisher

Additional Reading List

Dr. T. Ramaswamy, 2012, Principles of Management, Paramakudi, Himalaya Publishing House

Reading list in a standard pattern

Author, (year of publication), Title of the book, Publisher city, State, Publisher



B.B.A - II Semester – Paper II
FINANCIAL ACCOUNTING – II
Teaching Hours : 5 Hrs per week

Learning Objective:

- To give a broad knowledge about financial Accounting treatment of Non-trading concerns and other accounting entries.
- To make understand common accounting error and its rectification
- To make students understand hire purchases concepts and its accounting treatment,consignment account.

Unit I: Rectification of errors – suspense account

Meaning of errors,causes for errors,one sided and two sided errors,errors of omission,error of commission,compensating error and error of principle,detecting errors,suspense account and its preparation.

Unit II:Final Accounts of Non - trading concerns:

Treatment of revenue and capital items - Receipts & Payments Account- Income & Expenditure Account – Balance Sheet

Unit III:Consignment Accounts:

Meaning of Consignment - valuation of consignment stock- abnormal loss- Journal entries – ledger accounts in the books of consigner – consignee.

Unit IV:Bills of Exchange:

[Excluding Accommodation Bills], Problems on Bills of Exchange.

Unit V:Hire Purchase System

Entries in the books of hire purchaser and vendor.ledger accounts in the books of respective parties(problems)



Books for Reference:

1. B.S. Raman –
December 2014 ,**Financial Accounting – II**,Unitedpublishers,mangalore,Karnataka
2. B.S. Raman –
December 2011 ,**Financial Accounting – II**,Unitedpublishers,mangalore,karnatka



B.B.A - II Semester – Paper III
EXECUTIVE COMMUNICATION
Teaching Hours : 4 Hrs per week

Rationale /Learning Objectives:

- To understand the basic concepts of communication and its tools
- To understand the concepts of business letters and management reports
- To let know the students the resume preparation and to develop communication and presentation skills

Unit I: Business communication - definition and importance - objectives process of communication. Types of communication Horizontal, Vertical, Grapevine, consensus- Rule of effective communication- Barriers to communication.

Managerial Communication - Communication skills- verbal and non - verbal, written communication skills- Communication analysis- Communication network.

Unit II: Management Report- Principles of writing reports- Types of reports, report writing preparation of information- highlights- Use of graphs-Audio-visual aids- Telephone- computers- Mobile phone – internet – Telex, FAX.

Précis writing - meaning, features and importance.

Unit III: Business letters- Types, basic principles- style and tone- letters calling for a post, calling for interviews, Appointment orders, termination order. issue of notice Commercial letters- Enquiries – Replies to Enquiry – Orders- Complaints and their adjustments- collection letters- status enquiry- Sales letters- Circular letters.

Unit IV: Application of Business Communication: Presentation Skills – Negotiation Skills (Concepts only) – Business Etiquette – CVs – Personal Interviews – GDs – Writing Summer Project Report (Concept only) – Written Analysis and Case Studies [Grammar usage, Research process, Sample report].



Books for Reference and Study:

1. Prof. Chandrashekhar Dixit (2015), Managerial Communication, United Publishers, Mangalore.
2. Reader Dygest Publication – Effective letter writing
3. R. Doctor & E. Doctor (2011), Business and Managerial Communication, Sage Publications, New Delhi.



II Semester BBA – Paper IV
Managerial Economics Syllabus
Teaching Hours : 4 Hrs per week

Unit I:

Nature and scope of managerial economics, Definitions, characteristics, economics and managerial economics Role of managerial economist – qualities of a good manager.

Unit II:

Laws of production - Law of variable proportions and returns to scale- Internal Economics and Diseconomies of scale.

Cost of production -concepts of costs, cost output relationship - short run & Long run - Supply- Law of supply- changes in supply.

Unit III:

Market- different forms of market- features, price and output determination under perfect competition, monopoly and monopolistic competition price discrimination - differential pricing.

Unit IV:

Demand forecasting- meaning - objectives - methods of demand forecasting Demand forecasting for new product.

Capital budgeting - Meaning, importance methods of capital budgeting.

Reference Books:

1. Haynes, Mote and punl - Managerial economics
2. Joel Dean- Managerial economics
3. Stonier and Hagne- Text Book of Economic Theory
4. K.K.Dewet Modern economics theory
5. S.Sankaran- Principles of economics
6. A.B.N. Kulkarni- Managerial Economics
7. A.L.Ahuja- Business economics
8. A.L.Ahuja- Modern Economic theory
9. Varshnev and Maheshwari- Managerial Economics
10. Sampath Mukerji – Modern Economic Theory



III SEMESTER - Paper I
Human Resource Management
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To understand the features of HRM Policy
- To understand the concepts of HR Planning
- To let know the students the objectives of wage and salary administration

Unit I

Significance of HRM - Evolution and Development of HRM –objectives of HRM – Function of - HRM - HRM AND Personal Management –Environmental influence -HRM policy – need Advantages –obstacles – characteristics of sound – HRM policy.

Unit II

Meaning of Job design –Job design Techniques – work simplification –Job rotation – Job enlargement –Job enrichment - Meaning of Job Analysis –process of Job analysis- use of Job analysis – Job specification –Job description (only meaning)-Meaning of Human resource planning – objective –need factors affecting –process – problems.

Unit III

Introduction, Definition – objective, source of Recruitment– internal and external sources - employ selection procedure – employment tests – Interview Placement – (Meaning only) - Introduction (Meaning)- Case studies.

Internal mobility and separation – need for internal mobility– Types of Transfer – absenteeism (meaning Only)

External mobility – Labour Turnover, separation- layoff, retirement’s dismissal suspension (Meanings Only) Case studies.



Unit IV

Meaning and Principles of job evaluation –Methods –Essentials for success of evaluation – advantages of Job evaluation. Objectives of wages and salary administration, Principles wage differentials methods of wage payment, fringe benefits.

Student Activities: Mock Interview, Payroll administration case study.

Books for Reference- Basic Reading List

Human Values and Professional Ethics , 2015, R. R. Gaur, R Sangal, Excel Books Private Ltd.New Delhi.



III SEMESTER - Paper II
FINANCIAL ACCOUNTING - III
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To make students know about partnership and kinds of partners.
- To give complete knowledge on accounting of partnership firms.
- To familiarize students on different modes of partnership accounting.

Unit I: Partnership Accounts: Meaning of partnership Essential characteristics – Partnership Deed- Admission of a partner into the firm.

Unit 2: Retirement of partner in the firm

Unit 3: Death of partner

Unit 4: Dissolution of a partnership firm

Unit 5: Dissolution – Realization of Assets – Gradual – piecemeal distribution of cash – Under proportionate capital Method.

Books for Reference:

1. B.S Raman (2016), Financial Accounting III, United Publishers, Mangalore
2. B.S Raman (2014), Advanced Accounts, United Publishers, Mangalore.
3. Shukla & Grewal (2014), Advanced Accounts, S.Chand Publishers, New Delhi.



BBM - III SEMESTER – Paper III
MONEY AND PUBLIC FINANCE
Teaching Hours : 4 Hrs per week

Unit I

MONEY –

Definitions and functions of money, role of money, classification of money – near money.
Value of money – Theory of money – quantity theory – transaction & cash balance approaches.

Unit II

INFLATION & DEFLATION –

Meaning, types, causes & measurement to control inflation – concept of inflationary Gap.

Index numbers – meaning, types, steps & difficulties of computing index number.

Unit III

BANKING –

Definition, functions of commercial banks, Investment policy – Balance sheet – credit creation – new trends in commercial banking, credit instruments – Debit & Credit cards, E-banking, development banking, foreign banking,

Unit IV

CENTRAL BANKING –

Definition, function of central bank, methods of credit control – quantitative and qualitative methods. Banker & Customers Relationship, general & special.

Books for references

1. Money & Banking - M. L. Seth
2. Money, Banking and Public Finance - K. P. N. Sundaram.
3. Money and Banking - Norbert Lobo
4. Money, Banking, International Trade & Public finance - M. N. Mishra.



BBM - III SEMESTER – Paper IV
MARKETING MANAGEMENT - I
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To make the students aware about various concepts of Marketing.
- To enhance the knowledge of students in the area of promotion mix.
- To inculcate students with concepts of services marketing.

Unit I : MARKETING- Introduction, meaning, definition, nature and scope of marketing, evolution, importance and functions of marketing.

Unit II: MARKETING MIX - Product: meaning, definition, product planning and development, PLC, elements of product mix (branding, packaging, labeling, after sales service).

Price: meaning, importance, factors affecting price of a product, methods of pricing – pricing policies.

Unit III : MARKETING MIX (CONTINUED)- Distribution channels and physical distribution: meaning, types, factors affecting choice of a distribution channel; Physical distribution of goods: types of distribution functions, components of physical distribution. Promotion- meaning, promotion mix: advertising, personal selling, sales promotion.

Unit IV: SERVICES MARKETING- Meaning, types of services, differences between services and goods marketing.

Services market segmentation, targeting and positioning, marketing of financial and educational services.



III SEMESTER - Paper V
BUSINESS LAW
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To make students know basics of law.
- To give complete knowledge on business contracts and its importance.
- To familiarize students on different modes of discharge of contracts.
- To impart students basic knowledge on special contracts (Guarantee, indemnity, and agency).
- To give detailed knowledge on negotiable instruments and its legal implications.

Unit I: Nature and significance of law, branches of law-sources of mercantile law- law of contract- definition and essentials of contract- types of contract.

Unit II: Offer-acceptance-consideration-capacity to contract- free consent- lawful object: wagering agreement (meaning) – contingent contract (meaning) difference between wagering and contingent – quasi contract (meaning and types).

Unit III: Discharge of contract- modes of discharge- breach of contract- remedies for breachSpecial contracts- indemnity- guarantee; contract of agency (meaning, creation of agency, duties of an agent).

Unit IV: Negotiable instruments act- meaning & features, types- P.N, B.E &cheque (meaning, Performa and differences) crossing (meaning and types only) negotiation. (By delivery and endorsement and delivery- types of endorsement) Dishonors of cheques under section 138 of INI Act.15 case laws to be taught specifically.

Books for study

1. N.D Kapoor- elements of mercantile law
2. M.C. shukla- mercantile law
3. Umeshmaiya- A text book of commercial law.



Books for reference :

1. B.S.Raman-mercantile law
2. Avtarsingh- mercantile law
3. P.P.S. gogna- A text book of business law
4. S.P.Ayengar – Commercial law.

Student support activities:

- 1) Practical agreement writing.
- 2) Practical promissory note writing.
- 3) Practical bill of exchange writing.



III SEMESTER - Paper VI
BUSINESS STATISTICS AND MATHEMATICS – I
Teaching Hours : 5 Hrs per week

Unit I

Introduction to statistics, definition, functions, scope and limitations

Collection of Data: types of data, primary and secondary, methods of collection,

Questionnaire, rules for drafting.

Presentation of data: classification and tabulation of data

Unit II

Measures of central value: mean, median, mode, geometric mean and harmonic. Mean, combined arithmetic mean(definition, computation, and relative merits And demerits)

Measures of dispersion: range, mean deviation, standard deviation, coefficient of

Variation, variance- combined standard deviation(definition, computation and relative merits and demerits)

Unit III

Matrices: determinants- value of determinants- solution to simultaneous equations,

Matrix- basic concepts- addition- subtraction- multiplication, inverse of a matrix-

solving simultaneous equations by using matrix- rank of a matrix.

Unit IV

Commercial arithmetic-I: percentages- simple and compound interest- equated due date-

compound interest- nominal rate and effective rate of interest.

Books for references:

1. Business statistics and business mathematics SS BOSCO & KIRAN HANDE
2. Practical statistics SP GUPTA
3. Business statistics SP GUPTA &MP GUPTA
4. Commercial arithmetic B G IYER & S A BARI
5. Business mathematics & statistics fundamentals B M AGARWAL
6. A text book of statistics Ms HEMA RAVIKUMAR & Ms MAMTA RAMESH



IV SEMESTER - Paper I
FINANCIAL MANAGEMENT
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To give students complete knowledge on nature and scope of financial management.
- To familiarize students on capital budget techniques.
- To make students know about companies cost of capital.
- To make students understand leverage of the company.
- To impart students with the education of companies capital structure and its associated theories.

Unit I :Financial Management – An Overview

Nature of Finance Function- Finance and related discipline, Scope of Financial Management- Traditional approach and Modern approach- Changing role of Financial Manager- Financial Decision. Objectives of Financial Management – Profit v/s Wealth Maximization. Organization of Finance Function.
Time Value of Money calculation, basic techniques; Compounding and Discounting; Objectives, Calculation.

Unit II : Capital Budgeting Decisions

Nature and Significance-Kinds- Cash flows Vs Accounting Profit Determination of Relevant Cash flows – only under single proposal; Evaluation Techniques – Traditional Techniques: ARR, Payback Method. DCF Technique. NPV method, IRR, Profitability Index, Capital Budgeting Process, (Simple Problems only)

Unit III : Concept and Measurement of Cost of Capital

Definitions and Concepts- Opportunity Co's., Specific and WACC, Explicit and Implicit Cost, Significance; Measurement of Specific Costs- Debt. Preference Shares, Equity, Retained Earnings, Computation of Overall cost of Capital – Book Value weights, Marginal Weights and Market Value weights-Problems to be worked out.



Unit IV: Financing Decisions

Financial Leverage- Meaning, Measure, Effect on shareholders return, EBIT- EPS Analysis

Meaning of Capital Structure; Capital structure Theories – NI Approach, NOI approach, Traditional Approach, M-M Hypothesis; with taxes- without taxes- Factors affecting Capital Structure

Books for references:

1. Van Horne J.C - Financial Management & Policy
2. Van Horne J.C - Fundamentals of Financial Management
3. Khan M.Y & Jain P.K - Financial Management, Text & Problems
4. Prasanna Chandra - Financial Management, Theory & Practice
5. I.M. Pandey - Financial Management.

Student support activities:

- 1) Making students work on practical financial case study of different companies.



IV SEMESTER - Paper II
FINANCIAL ACCOUNTING - IV
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To give students complete knowledge on issue of shares and debentures
- To familiarize students on redemption procedures for preference shares and debentures
- To make students know about profit prior and after incorporation

Unit I: Accounts relating to formation of a company – Issue of shares – Equity and preference – Forfeiture and Reissue of shares – Pro-rata allotment.

Unit 2: Redemption of Redeemable Preference shares.

Unit 3: Issue of Debentures & Redemption of Debentures [sinking fund only]

Unit 4: Profit Prior to incorporation and after incorporation

Books for Reference:

1. B.S Raman (2016), Corporate Accounting I, United Publishers, Mangalore
2. B.S Raman (2015), Financial Accounting IV, United Publishers, Mangalore.
3. All in One Scanner (2016), United Publishers, Mangalore.



IV SEMESTER - Paper III
MICRO ECONOMICS
Teaching Hours : 4 Hrs per week

Unit I

Meaning and Scope of Public finance – Public finance and Private finance – The principle of maximum social advantage increasing trend of public expenditure – canons of public expenditure

Unit II

Public Revenue – Tax & Non Tax revenue – Canons of taxation – Types of taxation. Proposition, progressive, regressive taxes, Direct & Indirect taxes – Merits & Demerits.

Unit III

Public Debt – Need for public debt, Public & Private debt, Types of public debt, methods of debt redemption.

Fiscal policy – Instruments of fiscal policy, concept of sound finance role of fiscal policy in less developed countries – limitation of fiscal policy.

Unit IV

Deficit Finance – Concept of Deficit finance, role of Deficit financing in economic development. Public Budget – Meaning & Types of Budgets, objectives of Budget.

Books for references

1. Money & Banking by M.l Seth.
3. Money, Banking and Public Finance by K.P.N Sundaram.
4. Money, Banking by Norbert Lobo
5. Money, Banking, International trade and Public Finance by D.M. Mitham.



**BBM - IV SEMESTER – Paper IV
MARKETING MANAGEMENT –II
Marketing Research**

Rationale /Learning Objectives:

- To give students complete knowledge on marketing research and consumer behavior
- To familiarize students on marketing research process
- To make students know about data sources and collection of data

Unit I

Introduction to marketing research. : Meaning, importance, nature , scope, need of marketing research ,market research v/s marketing research, marketing research as an aid to decision making , marketing information system and marketing research organization.

Unit II

Marketing research process : Formulation of research problems, choice of research design, determining sources of data. Designing data collection forms, determining sampling design and sampling size , organizing and conducting the field survey- process and analyzing the collected data, Preparing the research report, Errors in the research process.

Unit III

Data resources: Primary and secondary data: sources and usage .Collection methods preparation of questionnaire, sampling, tabulating and interpretation of data (with reference to Market research only.) Online data distribution management.

UNIT IV

Consumer Behaviour , Consumer Market , Buyer Behaviours : Meaning, concept , nature , importance, role of consumer research and its application- major factors affecting Consumer Behaviour. Models of consumer Behaviour.



Books for Reference:

1. C.R Kothari (2016), Research Methodology, New Age International Publishers, New Delhi
2. Deepak Chawla & Neena Sodhi, (2016), Reseach Methodology, Vikas Publishing house Noida
3. Dr. Cauvery, Dr Sudha Nayak, Dr M Girija, Dr Meenakshi, (2014), Research Methodology, S.Chand Publishing House, New Delhi.



IV SEMESTER - Paper V
INSURANCE & RISK MANAGEMENT
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To familiarize the concepts of insurance and its mechanism
- To study about the insurance product and service.
- To let know the brief history of Insurance and IRDA in India
- Compensation management

Unit I

Introduction to insurance: Meaning and Scope of insurance, principles of insurance – essentials of insurance contract. Types of insurance – life.. General...: fire, marine, miscellaneous – distinguishing features of insurance contract. Functions of insurance of insurance company dept

Structure of insurance industry and player's economics of insurance business/value chain analysis.Regulation of insurance and IRDA.

Unit II

Insurance Product and Pricing: Terminology and basic concept. Design and development of life and non life insurance products.(in brief) Underwriting and Basics of underwriting–objective and principles behind underwriting –underwriting life and non life insurance business –introduction to pricing –pricing and rating procedure-pricing objectives – basic pricing methods, principal rating procedures

Unit III

Introduction to Risk Management:Over view of risk – concept of risk .definition types of risk, risk management process- Risk identification. Risk analysis.

Unit IV

Introduction to market risk and interest risk – meaning of duration and rate risk-



derivation-Future and forward difference – valuation of future. Valuation of long and short forward contract, mechanics of buying and selling futures, margins.

Using futures – specification of future – commodity futures, index futures, interest rate futures –arbitrage opportunity (concept in buy only).

Student Activities: Case study on insurance related issues.

Books for Reference- Basic Reading List

Emmett J. Vaughan , Therese Vaughan, 2011, Fundamentals of Risk and Insurance, Willy India (P.) Ltd, New Delhi.

Additional Reading List

S. Balachandran , George E. Thomas, 2011, Principles of Insurance, Insurance Institute of India, Mumbai.

Reading list in a standard pattern

Author, (year of publication), Title of the book, Publisher city, State, Publisher



IV SEMESTER - Paper VI
BUSSINESS STATISTICS AND MATHEMATICS –II
Teaching Hours : 4 Hrs per week

Unit I:

Correlation and Bivariate regression: meaning, types of correlation, scatter diagram, Karl Pearson's product moment correlation coefficient – its properties, Spearman's Rank correlation coefficient

Bivariate regression, meaning, regression equations, regression coefficients, properties of regression coefficients and regression lines

Unit II:

Time series and Index Numbers: Meaning of time series, components of time series, examples, measurement of secular trend, method of moving averages and method of least squares (fitting of linear trend only)

Index numbers: Need and meaning, steps in the construction of general price indices, computation of aggregative and average of price relative indices, Laspeyre's, Paasche's, Marshall-Edgeworth's and Fisher's indices. Time reversal and factor reversal tests. Consumer Price Index, need meaning and computation.

Unit III:

Interpolation and extrapolation: -Methods of interpolation – Binomial method and Newton's Method (Advanced difference method only)

Unit IV:

Commercial Arithmetic – II : Trade discount and Cash discount – appreciation and depreciation – Bankers discount and Bankers gain, True discount.

Books for references:

1. Advanced Statistics – S.P.Gupta
2. Business Statistics – S.P. Gupta and Indra Gupta
3. Business Mathematics – Sanchetti and Kapoor
4. Business Statistics and Mathematics – Rajmohan.



V SEMESTER - Paper I
INCOME TAX - I
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To impart the broad outline of various concept of Income Tax, Residential status of different kinds of persons and Assessment of Income under the salaries and House property.

Unit I

Introduction and definition: Concept and Meaning of – Tax, Income, Agricultural income (including present position with illustrations), - assessee –person –income – assessment year-previous Year: Residential status, individuals only). Ineendance of Tax Liability of an Individual assessee – scope and computation of Total income based on residential status. (ordinary resident, Not ordinarily Resident and Non Resident).

Unit II

Income Under the Heads Salaries Characteristics of salary income – various allowances and parquisites and their valuation. Deductions U/S 16, Provident Funds – Income Tax Provisions relating to statutory Provident Fund, Superannuation Fund, and Public Provident Fund. Problems on computation of Taxable salary Income. Deduction U/S 80C, 80CCC (contribution to approved Pension fund), 80CCD (Contribution of employee to pension scheme of central government).

Unit III

Introduction to Risk Management: Over view of risk – concept of risk .definition types of risk, risk management process- Risk identification. Risk analysis.

Unit IV

Income from house property –Properties Taxable U/S ZZ, Gross Annual value, Annal Value of let-out and self – occupied properties. Unrealized rent, Deductions U/S 24,



Problems on computation of income from house property.

Student Activities: Mock TDS Filing.

Books for Reference- Basic Reading List

K.SadhashivaRao, 2016-17, Business Taxation I & II, Sukrutha Books, Udupi, Karnataka..



BBM V SEMESTER - PAPER II
COST AND MANAGEMENT ACCOUNTING - I
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To make students understand the basics of cost.
- To familiarize students with different costing methods.
- To give students basic education on preparation of cost sheet and tenders and quotations.
- To familiarize students on inventory control techniques.
- To build interface between costing in class room and in the industries.

Unit I : Management and Definition: Cost, Costing, Cost Accounting, Cost Accounting and Management Accounting.

Objectives of Cost accounting

Limitations of Financial accounting

Advantages of cost accounting

Unit II : Costing Systems, Methods and Techniques

Cost Unit and Cost Centre

Cost classification on the basis of elements, function and behavior

Unit III : Cost Sheet, Statement of cost and profit, Tenders and quotations.

Unit IV: Material Control – Purchase procedure – Centralized and Decentralized.

Purchased Procedure. Stock Records, Bin Cards, Stores Ledger - Inventory Control –

Techniques- Fixation of stock levels, EOQ & ABC Perpetual Inventory Control.

Pricing of Material Issue – FIFO & Weighted Average Methods

Physical Stock verification- Periodical and Continuous stock verification.



Books for references

1. B.K. Bhar- Cost Accounting
2. Banarjee Bhabathosh - Costing Accounting
3. B.M.Lall Nigam &G.L.Sharma - Theory and Techniques of cost Accountancy.
4. R.L.Gupta - Principles and Practices of cost Accountancy
- 5.K.S.Adiga - Cost Accountancy

Student support activities:

- 1) Visiting small manufacturing or service firm and studying method of costing used there.



BBM - V SEMESTER – Paper III
Corporate Governance
Teaching Hours : 5 Hrs per week

Learning Objective:

- Inculcate among students an ethical mindset while doing any business
- To create awareness among students of different organizations enforcing governance practices
- To impart information regarding social responsibility among organisation
- To learn importance of quality and how to implement it across organizations

Unit I

Concept of Corporate governance – Need for corporate governance – Principles of corporate governance – Cadbury committee report – Corporate governance in Canada, USA and U.K International challenges – Cross Culture Management.

Unit II

CII code of corporate governance – Role of Audit Committee and other committees – Corporate governance in India – Cultural influences in Management Practices.

Unit III

Social Responsibility – Meaning – Interface between External Environment and Management – Social objectives and obligations – Reconciliation of conflicting Interests – Business Ethics and Business values.

Unit IV

Models of Corporate Governance – Anglo-Saxon Model – German Model – Japanese Model – Family based Model.
SEBI – Code of Corporate Governance – Clause (49) – Kumaramangalam Birla Committee Report – NareshChandran Committee Report – Narayan Murthy Committee Report



Books for references

1. Louis Allen -Management and Organisation, McGrawhill, New york
2. Peter.F.Drucker- The practice of Management, Harper and Rao, new York.
3. T.N Chabra, -Principles and Practice of Management, DhanpathiRai& co, Delhi.
4. R.N.Gupta -Principles of Management, S.Chand, New Delhi.



V SEMESTER - Paper IV
INVESTMENT MANAGEMENT
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To make students understand basics of investment.
- To impart basic knowledge on capital markets and its operations..
- To give basic ideas on operation of stock exchange.
- To familiarize students on forward and future contracts.
- To give information about mutual funds, its schemes and its growing importance.

Unit I

Investment, types scope-speculation-gambling- risk of investment –security from of investment –features of investment –avenues of investment –security from of investment – non-securities form of investment. Corporate securities –shares-types of share, bonds and debenture –innovative financial instrument –credit rating of debit instrument.

Unit II

Fundamental and technical analysis –economy, industry and company analysis.Benefits fundamental analysis – Technical analysis-Assumptions-Differences between fundamental and technical analysis-brief discussion on important tools of technical analysis.

Unit III

Financial Markets-Primary and secondary markets-Inter –relation between primary and Secondary market-Stock market and commodity. Commodity markets-NSE and BSE- Listing. Trading and settlement-capital market segment-whole sale debt market futures and options-risk management-membership- investors Protection-Depositories and benefits of depositories-commodity markets-Multi commodity exchange-National commodity and derivative exchange.



Unit IV

Deposits and mutual funds-Types of deposits and Interest rates on deposits-Mutual funds- Concepts-Benefits of mutual funds-organisational structure- product variety-measurement and evaluation of mutual fund performance-Role of association of mutual funds in India.

Books for references

1. Bhalla V.K-Investment management (S.Chand and Co.Ltd)
2. Preethi Singh-Investment management
3. Prasanna Chandra- Investment management
4. V.A Avadhani- Investment management

Student support activities:

- 1) Guest lectures on investment.
- 2) Supporting students in small investments and savings.



V SEMESTER - Paper V
FINANCIAL ACCOUNTING - V
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To make students understand basics of final accounts of joint stock companies
- To impart basic knowledge on company accounts
- To give basic ideas on alteration of share capital and internal reconstruction

Unit I: Final Accounts of the Joint stock companies in vertical format.

Unit II: Liquidation of companies – Liquidator’s Final statement of Affairs

Unit III: Company Accounts: Amalgamation, Absorption & External Reconstruction: In the nature of Manager and Purchase (Accounting Standard 14) (Problems only from the nature of Purchase).

Unit IV: Alteration of share capital and Internal Reconstruction

Books for Reference:

1. B.S Raman (2016), Financial Accounting – V, United Publishers, Mangalore
2. B.S Raman (2016), Corporate Accounting – II, United Publishers, Mangalore.



V SEMESTER - Paper VI
ADVERTISING AND MEDIA MANAGEMENT
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To make students understand basics of advertising
- To impart basic knowledge on media planning and copy writing
- To give basic ideas on regulation of advertisements and media in India

Unit I

INTRODUCTION TO ADVERTISING

Meaning, Definition, Nature, Importance, communication process and Model, Types of Advertising, Importance Brand Equity, Image, Personality, Sales Promotion, Determining the Advertising Budget, Social Advertising in India, New trends in advertising, Internet in Advertisement. Cases: Projects.

Unit II

ADVERTISING MEDIA PLANNING AND COPY WRITING

Meaning, Definition, Media Evaluation. Print Media – Meaning, Evaluation Types.
Broadcast Media; Meaning, Evaluation, Types
Outdoor Media; Meaning, Evaluation, Types
Transit Media: Meaning, Evaluation, Types
Other Media: Meaning, Evaluation, Types
Advertising Copy: Meaning, Definition, Types and Elements of Advertising Copy,
Advertising Appeals, USP.

Unit III

CLIENT & OF ADVERTISING AGENCY :

Meaning, Definition, Agency Evaluation, Types, Agency Structure, Functions and Services. Agency compensation. Measuring Effectiveness of Advertising: Copy Testing, Pre - Testing: Meaning, Methods; Post Testing: Meaning, Methods.



Unit IV

Regulation of Advertisements and Media:

Regulation Advertisements in India: Statutory Regulation and Regulator. ASCI CODE, Recourse for Misleading Advertisements.

Career Related Tips: Entry level Relations Jobs, Jobs in Public Relations, Jobs in corporate sector.

Books for references:

1. OM Gupta : Advertising in India (Trends & Impact)
2. S.H.H. Kazmi, Satish – K. Batra : Advertising & Sales Promotion
3. C.B. Gupta: Advertising and Personal selling
4. Narendra Arya: Media Management
5. Hassan Siddiqui : Public Relations and Advertising



VI SEMESTER - Paper I
INCOME TAX II
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To impart the broad outline of various concepts of Income Tax and Assessment of Income other than salaries and House property income.

Unit I

Income from Business and Profession – Income chargeable to tax U/S28. Permissible deduction U/S 30 - 37 including Depreciation U/S 32, Payment not deductible. Deemed incomes. Problems on computation of Business and Professional Incomes.

Unit II

Capital gains – Meaning and Definition – Transfer – Capital Asset – Short Term and Long Term Gains- Cost of Acquisition – Exempted Capital Gain. Problems on Computation of Capital Gain.

Unit III

Income from other Sources – Specific Incomes, other incomes U/S56(2), Dividends U/S2(22), Interest on Securities, Deductions U/S 57, Deemed Profits U/S 59, computation of Income from other Sources.

Unit IV

Clubbing of Income, Set – off and carry forward of Losses: Deduction U/S 80 as applicable to individual (Except 80CCC, 80CCD) Such as : 80C, 80D, 80DD, 80 DDB, 80E, 80G, 80 GG, 80 GGA. 80 GGB, 80 GGC; – computation of total income and tax liability of an Individual assessee.

Student Activities: Mock TDS Filing.

Books for Reference- Basic Reading List

K. SadhashivaRao, 2016-17, Business Taxation I & II, Sukrutha Books, Udupi, Karnataka.



BBM VI SEMESTER PAPER II
COST AND MANAGEMENT ACCOUNTING – II
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To make students understand scientific labor remuneration methods.
- To familiarize students with practical costing techniques.
- To impart practical knowledge on contract costing.
- To impart practical knowledge on processing costing.
- To understand management accounting and its importance as profession.

Unit I

Labor –Direct and Indirect

Time Keeping and Time booking

Idle Time and Over Time- Causes, effects and Control

Labor turnover.causes and measurement

Systems of wage payment- Time Wage and piece Rate systems

Taylor’s Differential Piece rate system Halsey and Rowan Plans.

Unit II

Methods of costing: Unit, Job, Batch and operating (Transport operation only) costing.

Unit III

Contract Costing and Process costing (Treatment of Normal loss, abnormal loss, Abnormal gain and inter- Process transfer at profit)

Unit IV

Management Accounting: The concept of Management Accounting, Objectives & functions, Financial Vs Management Accounting, Management Accounting as profession.



Books for references

1. B.K. Bhar-Cost Accounting
2. BanarjeeBhabathosh -Costing Accounting
3. B.M.Lall Nigam &G.L.Sharma - Theory and Techniques of cost Accountancy.
4. R.L.Gupta -Principles and Practices of cost Accountancy
- 5.K.S.Adiga - Cost Accountancy

Student support activities:

- 1) Visiting small manufacturing or service firm and studying method of costing used there.



BBM VI SEMESTER– Paper III
ORGANIZATIONAL BEHAVIOR
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- An analysis of human psychology and its impact on organizations.
- Make to learn about the importance of attitude in organization and impact of perception towards working of a concern.
- Study reveals the importance of motivation in organization and theories that motivates an employee.
- Making students to understand how and why conflicts arise and how to resolve it, also the need of power in organisation

Unit I

Introduction to OB and Personality

Meaning, Definition, Historical development of OB, Hawthorne experiments, SOBC model, Nature of people and organizations, Relevance and importance of OB in modern business organizations. Personality – meaning, definition, Determinants of Personality, Personality traits, Theories of personality- Intrapyschic, Type, Self, trait, self actualization theory.

Unit II

Perception and Attitudes

Perception- Meaning, Nature and importance, Principles and factors in perception, Process of perception, Distortion and Perception. Attitude- Definition, Nature, Components, Formation, Functions, Changing attitudes.

Unit III

Motivation and Group dynamics

Motivation- meaning, process, theories of motivation- Maslows, Herzberg, Vroom, McGergor, Comparison of maslow and herzberg, Financial and non financial incentives, Group dynamics- Nature, Types of groups, group dynamics and group behavior, group effectiveness, Managing inter group dynamics. (Case studies)



Unit IV : Conflicts and Power and Politics

Conflicts- INterapersonal, Interpersonal, Inter group conflicts, Resolution of conflicts (TA, Life Position, Johari window all to be done) Power- Definition, Dynamics, Types, Acquisition of Power, Power tactics.

Politics- Concept, reasons for organisational politics, Managing organisational politics.

Books for reference:

- 1.Management process and Organization Behavior P.K.,Agarwal 2009, Vrinda publications(P) ltd.Newdelhi
- 2.Organization Behavior, dr.l.vijayashree, purnimathampi, jan 2013, united publisher, mangalore, karnataka



BBM VI SEMESTER PAPER IV
COMPANY LAW
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To make students familiarize with joint stock companies.
- To give students complete knowledge on promotion and formation of companies.
- To impart detailed knowledge about companies shares, share transfer and transmission.
- To make students understand the importance of companies meetings.
- To make students familiarize about companies directors in detail.

Unit I: Introduction to Companies Act of 2013

Meaning and definition of company, features of joint stock companies; kinds of companies, registered companies, chartered companies, statutory companies, companies limited by shares, guarantee, unlimited companies, non government companies.-

Unit II: Incorporation/ Formation of company

Legal position of a promoter- duties, rights and liabilities of a promoter – memorandum of association – clauses of alteration - doctrine of ultra virus – articles of association- contents – doctrine of indoor management – doctrine of constructive notice – prospectus – contents – liability for mis- statement in prospectus.

Unit III:

Share certificate and share warrants –share transfer and transmission; Membership modes of acquiring membership- who can be members.

Terminations of membership, register of members, demat.

Unit IV:

Company meetings- types, appointment of a chairman, different methods of voting. Company management - appointment of directors, removal of directors, rights, duties and liabilities of directors. Winding up or liquidation, modes of winding up.



Following case laws are to be specifically dealt with:

1. Soloman v/s Solomon and company limited
2. Continental tyre and rubber company v/s Daimler company limited
3. Dinshawmanekjee petit v/s income tax officer
4. Guzdar v/s CCT Bombay
5. Glifford Motor company v/s Home
6. Jones v/s Lipman
7. Kotlavenkataswamy v/s Ram murthy
8. Royal British Bank v/s Turquand

Note: Each Concepts will be taught as per the Amendments of Companies Act of 2013

Books for reference:

1. N.D Kapoor – Company law
2. Avatrsingh – Company law
3. Umeshmaiya – A text book of company law
4. P.P.S. Gogna – Company law

Student support activities:

- 1) Company annual report analysis



BBM VI SEMESTER PAPER V
FINANCIAL ACCOUNTING - V
Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To make students understand basics of valuation of shares and goodwill
- To impart basic knowledge on final accounts of Banking companies
- To give basic ideas on final accounts of life and general insurance companies

Unit – I: Valuation of shares and Goodwill

Unit – II: Final Accounts of Banking Companies:

Vertical presentation as per the amendments to the Third schedule to the Banking Regulation Act 1979 (With reference to schedules)

Unit – III: Final Accounts of Life Insurance Companies:

(Simple problems only under horizontal method of Balance Sheet)

Unit – IV: Final Accounts of General Insurance companies:

(Simple problems only under horizontal method of Balance Sheet)

Books for reference:

1. B.S Raman (2016), Corporate Accounting – II, United Publishers, Mangalore
2. All in one Scanner (2016), United Publishers, Mangalore
3. B.S Raman (2015), Financial Accounting –V, United Publishers, Mangalore.



BBM VI SEMESTER PAPER VI AUDITING

Teaching Hours : 5 Hrs per week

Rationale /Learning Objectives:

- To make students understand basics of auditing
- To impart basic knowledge on Vouching and internal check
- To give basic ideas on rights and duties of company auditor

Unit I

Introduction-Definition –Scope, Objectives, Classification, Statutory, private, Government, Internal, Continues, annual audit. Audit Programme, Audit Note Book, Audit Working papers.

Unit II

Internal Control- Meaning- Definition. Internal Check- Meaning- definition Merits and Demerits- Internal Check relating to cash, wages, purchases, Sales and stores.

Unit III

Vouching- Meaning- Objectives, Vouching of Cash receipt transaction- Cash Sales-B/R, receipts from Debtors, cash Payment transactions- Payment to Creditors, Cash purchases Plant and machinery, Purchase of land and building.

Verification of assets and liabilities, valuation of different assets- Auditors duty.

Unit IV

Company Auditor - Qualification - Disqualification, appointment, removal, remuneration, rights, and duties of auditors for Joint stock companies. Liabilities of Company auditors.

Auditors report- Meaning Importance, clean and qualified report.

Books for references

1. T.R Sharma-Auditing
2. B.N.Tandon-Practical auditing
3. Kamal Gupta-Contemporary Auditing
4. B.S.Raman-Auditing.



S.D.M. College, Ujire
(Autonomous)
Department of Commerce
B.B.M Semester examination Question Paper Pattern

Time: 3 HRS

MAX Marks: 80

Section – A

3x5=15

Answer **All** Questions.

- 1) -----
- 2) -----
- 3) -----
- 4) -----
- 5) -----

Section – B

5x4=20

Answer any **FOUR** Questions

- 6) -----
- 7) -----
- 8) -----
- 9) -----
- 10) -----
- 11) -----

Section – C

15x3=45

Answer any **THREE** Questions

- 12) -----
- 13) -----
- 14) -----
- 15) -----
- 16) -----



S.D.M. College, Ujire
(Autonomous)
Department of Commerce
B.B.M Semester examination Question Paper Pattern

Time: 3 HRS

MAX Marks: 120

Section –A

5x4=20

Answer any **FOUR** Questions.

- 1) -----
- 2) -----
- 3) -----
- 4) -----
- 5) -----
- 6) -----

Section – B

15x4=60

Answer Any **FOUR** Questions

- 7) -----
- 8) -----
- 9) -----
- 10) -----
- 11) -----
- 12) -----

Section – C

20x2=40

Answer Any **Two** Questions

- 12) -----
- 13) -----
- 14) -----

