

CHAITANYA

(Deemed to be University)

BBA

LOCF Syllabi

(Wef 2020-2021)

LOCF SYLLABUS (BBA)

(Wef 2020-2021)

Semester - I						
Paper	Title of the Paper	HPW	Credits Allotted	Internal Marks	External Marks	Total Marks
	English	2	2	15	35	50
	Basic Computer Skills	2	2	15	35	50
	Business Organization	4	4	30	70	100
	Business Economics	4	4	30	70	100
	Financial Accounting	4	4	30	70	100
	Business Informatics	4	4	30	70	100
	BI-Lab	3	2	15	35	50
	Seminars	3	2	15	35	50
	TOTAL	26	24	180	420	600

Semester - II						
Paper	Title of the Paper	HPW	Credits Allotted	Internal Marks	External Marks	Total Marks
	English	2	2	15	35	50
	Environmental Science	2	2	15	35	50
	Principles & Practices of Management	4	4	30	70	100
	Business Environment	4	4	30	70	100
	Business Mathematics	4	4	30	70	100
	Database Management System	4	4	30	70	100
	DBMS- LAB	3	2	15	35	50
	Business Plan	3	2	15	35	50
	TOTAL	26	24	180	420	600

Semester – III						
Paper	Title of the Paper	HPW	Credits Allotted	Internal Marks	External Marks	Total Marks
	Open Elective	4	4	30	70	50
	Principles of Finance	4	4	30	70	100
	Principles of Marketing	4	4	30	70	100
	Cost & Management Accounting	4	4	30	70	100
	E-Commerce	4	4	30	70	100
	E-Commerce Lab	3	2	15	35	50
	Seminars	3	2	15	35	50
	TOTAL	26	24	180	420	600

Semester – IV						
Paper	Title of the Paper	HPW	Credits Allotted	Internal Marks	External Marks	Total Marks
	SEC/ Commerce Course	4	4	30	70	100
	Business Research Methods	4	4	30	70	100
	Human resource Management	4	4	30	70	100
	Business Taxation	4	4	30	70	100
	Web Technologies	4	4	30	70	100
	WT – Lab	3	2	15	35	50
	Business Plan	3	2	15	35	50
	TOTAL	26	24	180	420	600

Semester - V

Paper	Title of the Paper	HPW	Credits Allotted	Internal Marks	External Marks	Total Marks
	SEC/ Commerce Electives	4	4	30	70	100
	Entrepreneurship Development	4	4	30	70	100
	Production & Operations Mgt.	4	4	30	70	100
	Strategic Management	4	4	30	70	100
	Business Laws & Ethics	4	4	30	70	100
	Seminars	3	2	15	35	50
	Project-1	3	2	15	35	50
	TOTAL	26	24	180	420	600
	Elective Papers					
Finance	Advanced Financial Accounting	4	4	30	70	100
Marketing	Consumer Behavior	4	4	30	70	100
HRM	Industrial Relations Management	4	4	30	70	100

Semester - VI						
Paper	Title of the Paper	HPW	Credits Allotted	Internal Marks	External Marks	Total Marks
	SEC/Commerce Electives	4	4	30	70	100
	Project Management	4	4	30	70	100
	Event Management	4	4	30	70	100
	International Business	4	4	30	70	100
	Supply Chain Management & Logistics	4	4	30	70	100
	Project / Internship	4	4	30	70	100
	Business Plan	3	2	15	35	50
	TOTAL	26	24	180	420	600
	Elective Papers					
Finance	Financial Markets & Institutions	4	4	30	70	100
Marketing	Advertising & Sales Management	4	4	30	70	100
HRM	Human Resource Development	4	4	30	70	100

S.No.	SEMESTER	HPW	CREDITS	MARKS
1	I	26	24	600

2	II	26	24	600
3	III	26	24	600
4	IV	26	24	600
5	V	26	24	600
6	VI	26	24	600
		156	144	3600

SEMESTER - I

BUSINESS ORGANISATION

Total hours: 4 hours per week

Credit: 4

Marks: 100

Objective:

- To help the students to understand business, forms of business organisations and their suitability.
- To help the students in describing the public and private sectors of an economy and to identify its objectives.
- To help the students to understand basics of stock exchanges and its working.
- To enable the students to know about insurance concepts and its importance.

Outcomes:

- The students will be able to understand the concepts related to business and stock exchanges.
- The students will be able to learn and understand the complexities in business
- The students will be able to apply the knowledge of business concepts in integrated manner
- The students will be able to demonstrate an understanding on the Importance of insurance and its types

UNIT I - INTRODUCTION

15 Hrs

Concepts of business, Trade, features and classification of Trade- Aids to trade-Functions of business –Commerce- Forms of Business Organisation- Sole trader- Partnership – Joint stock company- Their characteristics, Merits and Demerits.

UNIT II - COMPANY ESTABLISHMENT

15 Hrs

Company- Types of companies- Promotion-Difference between public and private companies-Incorporation of a company-Memorandum of Association- Articles of Association-Prospectus.

UNIT III - STOCK EXCHANGE

15 Hrs

Definition-Function-working of Stock Exchanges-Control of Stock Exchanges-SEBI-Role of SEBI in controlling Stock Exchanges

UNIT IV - INSURANCE

15 Hrs

Essentials of insurance risk-Principles-Types of insurance-Life insurance-Fire insurance-Marine insurance

RECOMMENDED BOOKS:

1. Business Organisation & Management: Sharma Shashi K Gupta, Kalyani Publisher.

2. Modern Business Organisation : Shankar Gauri, Mahavir Book Depot, New Delhi. 3.
3. Business Organisation & Management : Tulsian, P.C. Pearson Education, New Delhi.
4. Organisation and Management : R.D. Agarwal, McGraw Hill.
5. Modern Business : S C Chatterje
6. Industrial Organisation and Management: C B Gupta, Sultan chand New Delhi.

BUSINESS ECONOMICS

Total hours: 4 hours per week

Credit: 4

Marks: 100

Objective: The objective of the paper is to acquaint the students with the economic concepts and principles and to enable them to use them to address business problems in a globalized economic environment.

Outcomes: Learning Outcomes by the end of this course it is expected that the student will be able to:

- Explain how consumer behaviour shapes the demand curve with respect to utility and loss
- Understand and apply demand analysis to relevant economic issues;
- Apply marginal analysis to the “firm” under different market conditions;
- Understand the causes and consequences of different market structures;

Unit – I

15 Hrs

Nature and Scope of Business Economics

Business Economics - Meaning, Definition, Nature & Scope of Business Economics, Difference Between Business Economic and Economics, Fundamental Concepts, Contribution and Application of Business Economics to Business. Microeconomics and Macroeconomics, Scope, Merits and Demerits, Methods of Economic Study

Unit – II

15 Hrs

Theory of Consumer Behaviour

Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Approach: Indifference Curves, Marginal Rate of Substitution, Budget Line and Consumer Equilibrium, Importance of indifference curve.

Demand Analysis: Meaning, Definition, Demand Function, Individual & Market Demand, Law of Demand its Exceptions, Income Demand & Cross Demand. The Elasticity of Demand – Concept, Kinds, Definition, Measurement & Importance of Elasticity of Demand-Demand Forecasting: Meaning, Need, Importance, Methods of Demand Forecasting (Brief)

Unit – III

15 Hrs

Theory of Production & Cost

Production Function – Short Run Production Function, Law of Variable Proportions, Long Run Production Function, Law of Returns to Scale. Isoquant Curves, Definition, General Properties of Isoquant Curves, Expansion Path. Internal and External Economies and Diseconomies of Scale.

Short-run & long- run cost curves, envelop curve & learning curve.

Unit – IV

15 Hrs

Market structure

Perfect Competition- Features & Price determination under perfect competition

Monopoly -Features, Types & Price determination under Monopoly

Monopolistic competition-Features and Price determination under Monopolistic competition

Oligopoly – Features, price leadership, collusive & Non-collusive oligopoly, kinked demand curve.

Price discrimination – Meaning, Types, and Conditions under which it is possible and profitable

RECOMMENDED BOOKS:

1. AV Ranganathachary- Business Economics
2. Stenier and Hague – a Text Book of Economic Theory
3. K.K. Dewett – Modern Economic Theory
4. K.P.N. Sundaram – Business Economics
5. M.L.Seth – Principles of Economics
6. R.L. Varshney & K.L. Maheswari – Managerial Economics

FINANCIAL ACCOUNTING

Total hours: 4 hours per week

Credit: 4

Marks: 100

Objective: To give an insight into the basics of Accounting Concepts and Principles to Prepare to Students to have the foot hold in Accounts.

Outcomes: Learning Outcomes by the end of this course it is expected that the student will be able to:

- Preparing accounting information for planning and control and for the evaluation of finance.
- Explain the purpose of double entry system to understanding the accounting system properly.
- Prepare ledger accounts using double entry bookkeeping and record journal entries accordingly
- Prepare Bank reconciliation statement from incomplete statement
- Preparing financial statements in accordance with appropriate standards

UNIT-I - INTRODUCTION:

15Hrs

Financial Accounting – Definition and Scope – Objectives of Financial Accounting - users of accounting information – Functions, Advantages and Limitations of financial accounting – Branches of Accounting System- Accounting principles: Concepts and Conventions.

UNIT – II - ACCOUNTING CYCLE:

15Hrs

Types of Accounts - Accounting process – Journal – Ledger – Trial balance (Problems)

Subsidiary books: Meaning – Types: Purchases Book, Sales Book, Purchases Returns Book, Sales Returns Book, Cash Book: Simple, Two Columner, Three Columner and Petty Cash Book, Journal Proper. (Problems)

UNIT – III - BANK RECONCILIATION STATEMENT:

15Hrs

Need – Reasons for differences between cash book and pass book balances – Problems on favorable and over draft balances – Ascertainment of correct cash book balance (Problems)

UNIT –IV - FINAL ACCOUNTS:

15Hrs

Preparation of Trading and Profit & Loss account and balance sheet of sole propriety business (Problems)

RECOMMENDED BOOKS:

1. Introduction to Accountancy – TS Grewal (S. Chand & Co)

2. Double Entry Book Keeping J.R Batliboi
3. Double Entry Book Keeping M.M. Choskshi.
4. Advanced Accounts – Shukla & Grewal (S. Chand & Co)
5. Advanced Accountancy – R.L.Guptha & M. Radhaswamy.
6. Accounting standards – Institute of Chartered Accountants of India, New Delhi.

SEMINARS

Total hours: 3 hours per week

Credit: 2

Marks: 50

SEMESTER - II

PRINCIPLES OF MANAGEMENT

Total hours: 4 hours per week

Credit: 4

Marks: 100

Objectives:

- To help the students gain understanding of the functions and responsibilities of managers.
- To provide them tools and techniques to be used in the performance of the managerial job.
- To enable them to analyze and understand the environment of the organization.
- To help the students to develop cognizance of the importance of management principles.

Outcomes: On completion of this course, the students will be able to

- Understand the concepts related to Business.
- Demonstrate the roles, skills and functions of management.
- Analyze effective application of POM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.
- Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities

UNIT - I - NATURE OF MANAGEMENT AND EVOLUTION OF MANAGEMENT THOUGHT: 15 Hrs

Meaning Definition, its nature, importance & functions, – Management as social system concepts of Management – Administration – Organization – Contribution of F.W Taylor, Henry Fayol, to the management thought.

UNIT – II - APPROACHES AND FUNCTIONS OF MANAGEMENT: 15 Hrs

Various approaches to management (i.e., schools of management thought) - Planning–Meaning–need & Importance, levels–advantages & limitations

UNIT – III - DECISION MAKING: 15 Hrs

Decision-making – types – process of rational decision-making & techniques of decision-making.

Organizing – Elements of organizing & process: delegation of authority, Need, difficulties in delegation – Decentralization.

UNIT – IV – STAFFING: 15 Hrs

Staffing – Meaning & Importance- Direction – nature, Principles Communication – Types & Importance- Leadership – Meaning styles, Qualities & Functions of leaders

RECOMMENDED BOOKS:

1. Principles and Practices of Management – R S Gupta.
2. Management theory & Practice – J.N. Chandan
3. Essential of Business Administration – K.Aswathappa Himalaya publishing House.
4. Principles & Practice of Management –Dr LM Prasad, Sultan Chand & Sons – New Delhi.

BUSINESS ENVIRONMENT

Total hours: 4 hours per week

Credit: 4

Marks: 100

Objective: To make the students aware of environmental problem related to Business and commerce.

Outcome: Students will act according to the environment.

UNIT – I – INTRODUCTION: 15 Hrs

Concept of Business: Definition and Scope – Characteristics of Today’s Business organizations, Business goals. Business Environment: Meaning and significance – Classification- Environmental Analysis.

UNIT – II - ECONOMIC & POLITICAL ENVIRONMENT: 15 Hrs

Economic environment: Meaning and definition – Economic systems – Economic planning - objectives of economic planning, - Concept and Components of National income. Political Environment-Meaning and definition – Legislature, Executive and Judiciary

UNIT – III - FINANCIAL RESOURCES : 15 Hrs

Financial resources: Capital formation concepts, Industrial Financing –IFCI, IDBI, SFC and ICICI– SEBI-Fiscal and Monetary policy.

UNIT – IV - INDUSTRIAL DEVELOPMENT: 15 Hrs

Industrial development : Role of industrialization - Balanced Regional Development– role of public and private sector industries – Foreign Exchange Regulation Act (FERA) and Foreign Exchange Management Act(FEMA).

RECOMMENDED BOOKS:

1. Fransis Cherunilam – Business Environment, Himalaya Publishing House
2. Indian Industrial Economy – R. Dutt & Sundaran
3. Indian Economy – Sultan Chand & co.
4. Essentials of Business Environment – K.Aswathappa
5. The Indian Economics, Sulthan Chand & Co. Competitive situation

BUSINESS PLAN

Total hours: 3 hours per week

Credit: 2

Marks: 50

SEMESTER – III
PRINCIPLES OF FINANCE

Total hours: 4 hours per week

Credit: 4

Marks: 100

Objective: To help the students to acquire fundamental knowledge of Finance.

Outcome: To acquire practical knowledge of Finance and their applications.

UNIT – I INTRODUCTION - CAPITALIZATION 15 Hrs

Finance – Definition – Nature and scope of finance function. Financial Management – Meaning – Scope and objectives organizational framework of financial management – Role of Finance manager. Over capitalization – meaning, causes, consequences, remedies. Under capitalization – meaning causes consequences, remedies.

UNIT – II FINANCIAL PLANNING AND CAPITAL STRUCTURE 15 Hrs

Financial Planning - Meaning – Concept – objectives – Types - Steps – significance – basic considerations – limitations - Capital structure: Meaning – Importance – Optimal Capital structure - criteria for determining capital structure - Factors influencing capital structure.

UNIT – III EXTERNAL AND INTERNAL SOURCES OF FINANCE 15 Hrs

Shares – meaning, type’s advantages and limitations. Debentures – meaning types advantages and limitations. Public Deposits - Meaning advantages and limitations. Borrowing from banks – types of loans – advantages and limitations. Reserves and surplus – bonus shares – retained earnings – Dividend policy – role of depreciation.

UNIT – IV WORKING CAPITAL MANAGEMENT 15 Hrs

Working capital management - An over view – concepts of working capital – The need for working capital – Classification - Factors Determining working capital – Principles & sources - working capital forecasting.

RECOMMENDED BOOKS:

1. Shashi. K. Gupta & R.K.Sharma : Management Accounting
2. I.M Pandey : Financial Management
3. Kuchal S.C : Financial Management
4. E.E Walker : Essentials of Financial Management
5. Gitman L.J : Principles of Managerial Finance.
6. Khan and Jain : Financial Management
7. James C. Vanhorne : Financial Management and policy

Total hours: 4 hours per week

Credit: 4

Marks: 100

Objectives

1. To learn key marketing principles and terminology and to understand the role of marketing within society and within an economic system.
2. To study and analyze the basic concepts in marketing & to understand how organizations identify, understand and satisfy the needs and wants of customers and markets.
3. To study the elements of marketing mix and understand their role & importance in satisfying the needs of customers and growth of the organization.
4. To understand consumer and business markets and also the role marketing research in catering customer needs

Outcomes: After completion of the course, students will be able to:

1. Use proper terminology/vocabulary of marketing wherever required.
2. Identify and relate how marketers are fulfilling the needs and wants of customers and markets.
3. Develop a market research plan and conduct basic research using primary and secondary sources.

UNIT – I INTRODUCTION

15 Hrs

Marketing – Definition - Concepts of marketing - Significance - Functions of marketing – Role of marketing in a developing economy – Role and Functions of marketing manager

UNIT – II MARKETING MIX

15 Hrs

Marketing mix-Definition and elements – Product-definition, concept – Product mix – Product life cycle – Product simplifications – Price mix - Elements of promotions mix – sales promotions – Advertising – Role of advertising and Importance.

UNIT – III MARKET SEGMENTATION

15 Hrs

Meaning – STP concept - Bases for segmenting consumer markets - Bases for segmenting business markets - Benefits of market segmentation

UNIT – IV MARKETING INFORMATION SYSTEM

15 Hrs

Concept - Components of a Marketing Information System – Marketing Research – Scope – Types of marketing research

RECOMMENDED BOOKS:

1. Principles of Marketing – A South Asian perspective by Phillip Kotler, Keller, Koshy & Jha, 13th edition
2. Marketing Management by Hills and Woodruff.
3. Marketing Management, By Ramaswamy -Namakumari; Macmillan India, New Delhi.
3. Marketing – A Managerial introduction by Gandhi
4. Marketing Information system by Devis – Oslan
5. Principles and Practices of Marketing by John Frain.

COST AND MANAGEMENT ACCOUNTING

Total hours: 4 hours per week

Credit: 4

Marks: 100

Objective: To help the students to acquire knowledge of business concepts.

Outcome: They will apply the concepts in business.

UNIT-I INTRODUCTION

15 Hrs

Nature and scope of cost accounting and management accounting- Cost accounting vs Management accounting vs Financial accounting – Advantages and limitations of cost accountancy – Installation of costing system – cost concepts – classification of cost – preparation of cost sheet.

UNIT-II MATERIAL COSTING

15 Hrs

Material cost – Direct and indirect material cost – Issue of materials of production – pricing methods.

UNIT-III FINANCIAL STATEMENTS ANALYSIS

15 Hrs

Meaning advantages, limitations – different types of financial statements – preparation and presentation of financial statements, comparative balance sheet, Horizontal and Vertical analysis, common size balance sheet (including problems).

UNIT-IV RATIO ANALYSIS

15 Hrs

Meaning of ratio analysis – Classification of ratio – Advantages and limitation of ratio analysis, computation and interpretation of different accounting ratios

RECOMMENDED BOOKS:

1. Cost Accounting: N.K Prasad
2. Cost Accounting: P.K Gosh
3. Cost Accounting: Jain & Gosh
4. Cost Accounting: S.P Iyengar
5. Cost Accounting: B.K Bhar

SEMINARS

Total hours: 3 hours per week

Credit: 2

Marks: 50

SEMESTER – IV

BUSIENSS RESEARCH METHODS

Total hours: 4 hours per week

Credit: 4

Marks: 100

Objective: To explore the students in the areas of Business research activities.

Outcome: Students should be able to understand the basic nature and purpose of Research and its advantages to business.

UNIT-I: INTRODUCTION TO RESEARCH

15 Hrs

Meaning - Purpose and scope of Research – Objectives and importance of research - Steps in Research - identifying the research problem – concepts and theoretical framework - Types of research - Review of Literature: Need - sources to collect review.

UNIT-II: SAMPLING AND SAMPLING TECHNIQUES

15 Hrs

Introduction - census VS Sampling - Characteristics of Good Sample - Advantages and Limitations of Sampling - Sampling Techniques or Methods (Probability and Non Probability).Research Design and types.

UNIT-III: COLLECTION OF DATA AND HYPOTHESIS

15 Hrs

Data Meaning - types of Data - Sources of Data - primary Data – Secondary data - Data collection instruments - Questionnaire- Interview Schedule Preparation model - Pilot study – Hypothesis Testing - Concept - Need - Characteristics of Hypothesis - Types of Hypothesis.

UNIT-IV: PROCESSING OF DATA AND REPORT WRITING

15 Hrs

Processing of Data: Editing Data, Coding, Classification of Data - Tabulation of Data – Data Analysis - Report Writing - Introduction - types - Format - Principles of Writing report - Documentation: Footnotes and Endnotes – Bibliography.

RECOMMENDED BOOKS:

1. Research Methodology: Methods and Techniques by C.R. Kothari Gaurav Garg, New Age International Publishers, 2020.
2. Research methods for business: A skill building approach by Uma Sekaran, R Bougie– 2016.
3. Business Research Methods by Donald Cooper (Author), Pamela Schindler (Author), J K Sharma (Author), 2017.
4. Methodology by D. K. Bhattacharya, 2006

HUMAN RESOURCE MANAGEMENT

Total hours: 4 hours per week

Credit: 4

Marks: 100

Objective: To give an insight into Human Resource Management and prepare students to gain knowledge effectively

Outcomes: Learning Outcome by the end of this course .It is expected that the student will

- Understand the role of Human Resources and its activities in managing business
- Learn the various performance appraisal methods and training methods
- Understand the human behaviour in an organization
- Learn the change concept and organizational development strategies

UNIT-I: Introduction to Human Resource Management

15 Hrs

Definition and concept of Human Resource Management-Importance of human resource management –Activities and functions of human resource management- Role -Limitations. Definition and concept of Human Resource Planning. Concept of Recruitment-recruitment sources-selection process

UNIT-II: Performance Appraisal:

15 Hrs

Concept of Performance Appraisal- Uses and Limitations of Performance Appraisal. Training and Development: Definition –Need-objectives-importance-Training methods-Evaluation of Training.

UNIT-III: Introduction to Organizational Behaviour:

15 Hrs

Meaning-Definition-Scope-Disciplines contributing to Organisational Behaviour-Models and Approaches of Organisational behavior

UNIT-IV: Organizational Change and development

15 Hrs

Nature of change- Planned change- Types of change-Resistance to change-Organisational Development-Intervention strategies.

RECOMMENDED BOOKS:

1. A.M Sharma : Personnel and Human Resource Management
2. CB Mamoria : Personnel Management
3. K.Aswathappa : Human Resource Management
4. RS Guptha : Principles and Practices of Management
5. LM Prasad : Organisational Behaviour
6. P.Subba Rao : Human resource management
7. VP Michel : Human Resource Management

BUSINESS TAXATION

Total hours: 4 hours per week

Credit: 4

Marks: 100

Objectives:

1. To understand the basic concepts and definitions under the Income Tax Act 1961
2. To acquire knowledge about computation of Income under different heads of Income of Income tax Act 1961.
3. To acquire knowledge about the submission of Income tax Return, Advance Tax, Tax deducted at source, Tax collection authorities.
4. To prepare students competent enough to take up to employment in tax planner.

Outcome: They will apply the concepts in business.

UNIT – I: Income Tax Act 1961 (Meaning, Concepts and Definition) 15 Hrs
Income, Person, Assessee, Assessment Year, Previous year, Agricultural income, Exempted Income, Residential Status of an Assessee, Fringe benefit Tax and Tax deducted at source Capital and Revenue Income and Expenditure.

UNIT – II: Computation of Taxable Income under the different heads of income 15 Hrs

a) Income from Salary

Salient features, meaning of salary, Allowances and Tax Liability – perquisites and their valuation – Deductions from Salary (Theory and Problems)

b) Income from House Property

Basis of Charge ability, Annual Value – Self Occupied and let out property – Deductions allowed (Theory and problems)

c) Profits and Gains of Definitions Deductions expressly allowed and Business and profession disallowed (Theory and problems)

UNIT – III: Computation of Total Taxable income of an Individual. 15 Hrs
Gross total income – Deductions u/s 80 (80 CCC to 80 U) Income tax calculation - (Rates applicable for respective Assessment year) Education Assessee.

UNIT – IV: Miscellaneous: 15 Hrs

Tax deducted at source – Return of Income – Advance payment of Tax – Methods of Payment of Tax – Forms of Returns – Refund of Tax (Theory)

RECOMMENDED BOOKS:

Indian Income Tax Act :	Vinod Singhania
Students guide to Income Tax :	Dr Vinod Singania
Income Tax :	Ahuja and Guptha, Bharat Prakashan
Income Tax :	H.Prem Raja & CA.Sridhar Dubaka
Indian Income Tax Act. :	HC Malhotra
Income Tax Act :	RN Lakhotia.
Practical Approach to Income Tax :	Girish Ahuja and Ravi Guptha

BUSINESS PLAN

Total hours: 3 hours per week

Credit: 2

Marks: 50