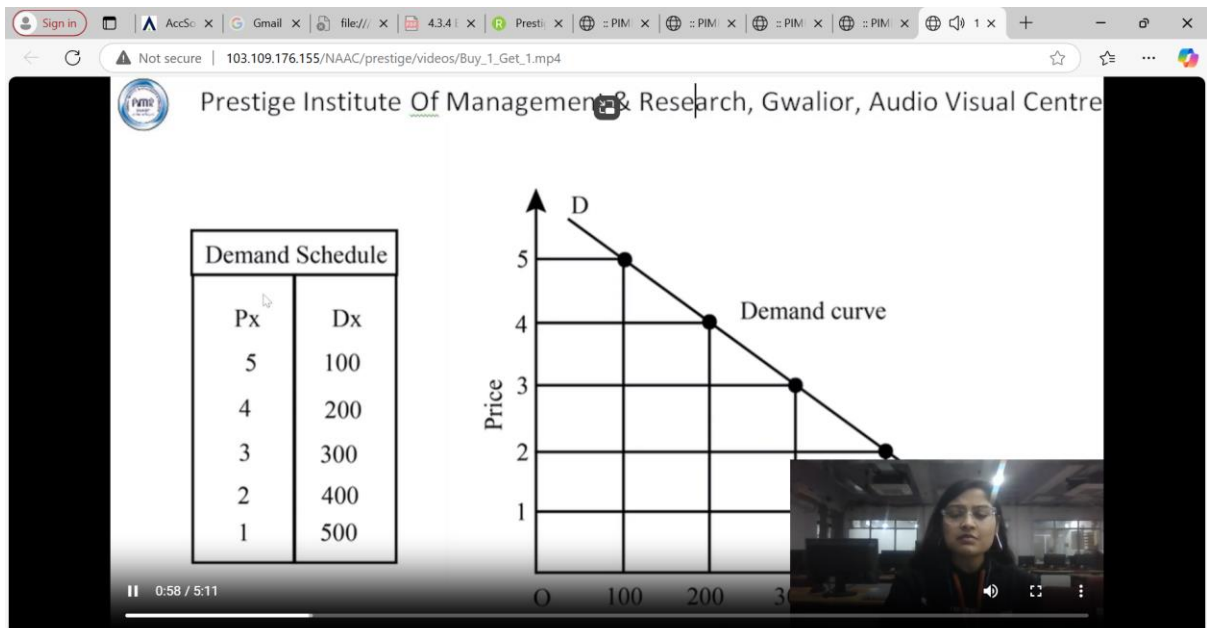
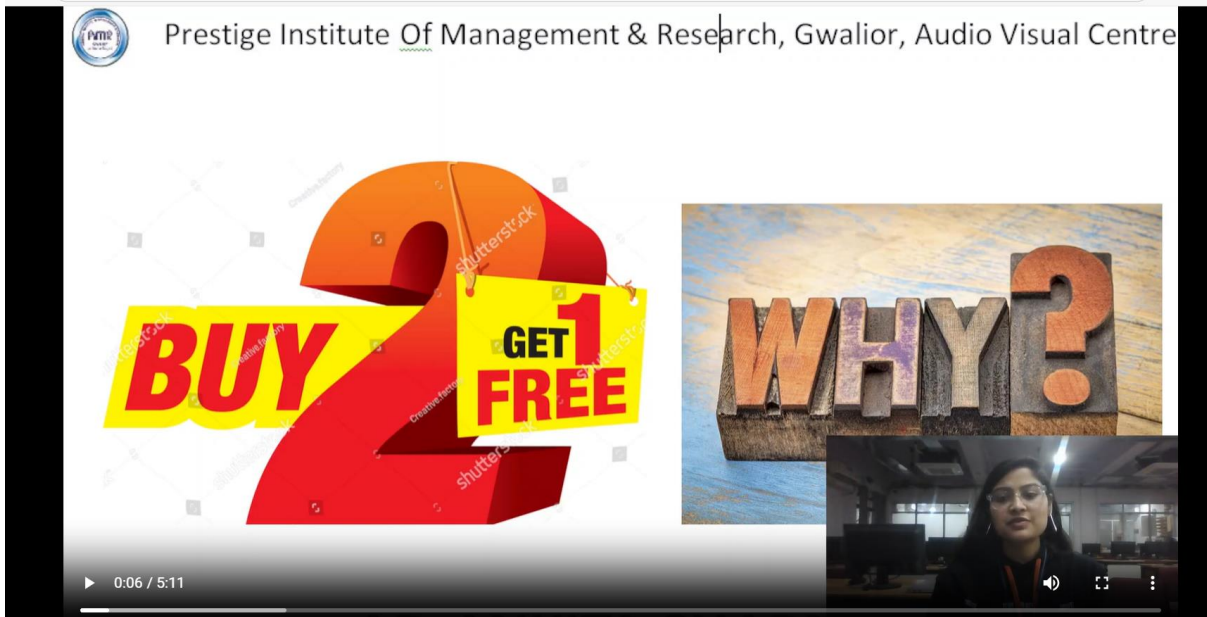


Link and screenshot of videos

1 Ankita Sharma – Buy 1 Get 1

[View Video](#)



2 Gaurav Soin – Cost Control Vs Cost Reduction

[View Video](#)

The screenshot shows a video player interface. At the top, the browser address bar displays the URL: 103.109.176.155/NAAC/prestige/videos/Cost_Control_Vs_Cost_Reduction(Gaurav_Sir).mp4. The video player header includes the logo of Prestige Institute of Management & Research, Gwalior, Audio Video Centre. The main content is a slide with the following text:

Cost Control v/s Cost Reduction : Key Differences

- **Cost Control**- It is one of the important function or objective of cost accounting.
- To measure the efficiency of the organization or of the cost centres, the various operations involved in the manufacture of products are to be carefully
- In this, the standard consumption of mat and expenditure are compared with

A small video inset in the bottom right corner shows the presenter, Gaurav Soin, in a room with a desk and computer monitor. The video player controls at the bottom show a play button and a progress bar at 0:13 / 3:19.

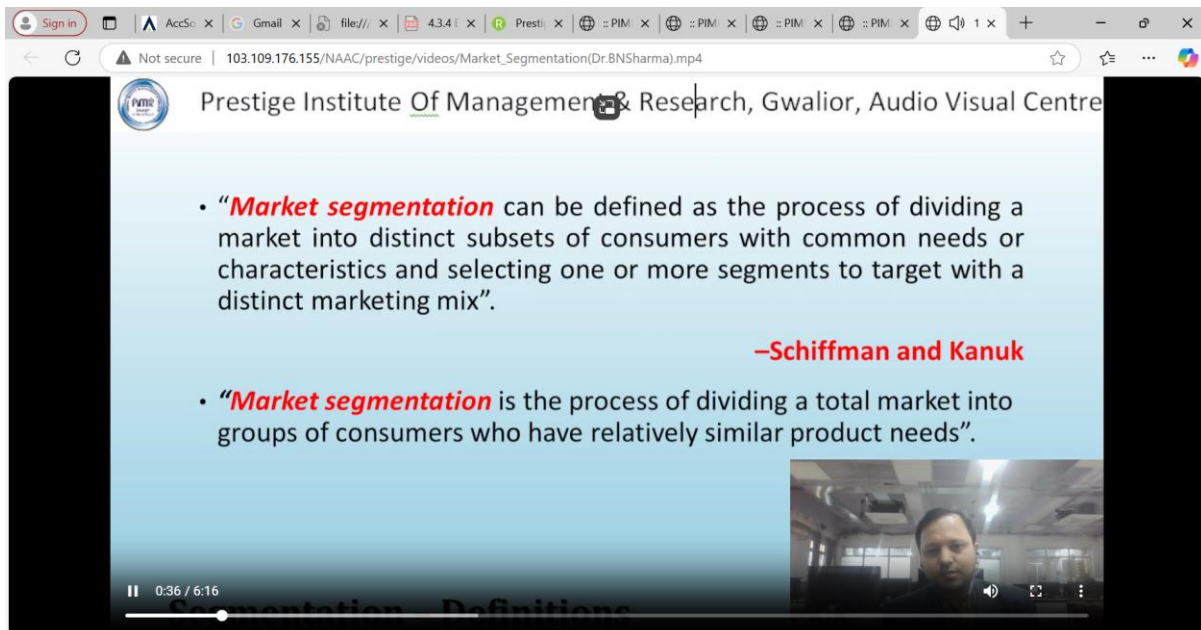
The screenshot shows a Microsoft Whiteboard interface. The title bar reads 'Microsoft Whiteboard' and the document name is 'Untitled whiteboard'. The whiteboard contains handwritten text and a diagram:

- At the top, the word 'Standards' is written with a checkmark to its left.
- Below 'Standards', the word 'Labour' is written with a downward-pointing arrow to its left.
- To the right of 'Labour', the word 'Actuals' is written with a checkmark to its right.
- Between 'Labour' and 'Actuals', the word 'Staff' is written.
- A large arrow points from 'Standards' down towards 'Labour'.
- Another large arrow points from 'Standards' down towards 'Actuals'.
- At the bottom right, the word 'Expense' is partially visible with a checkmark to its right.

A small video inset in the bottom right corner shows the presenter, Gaurav Soin, in a room with a desk and computer monitor. The whiteboard interface includes a toolbar at the bottom with various drawing tools.

3 Dr. B.N. Sharma – Market Segmentation

[View Video](#)



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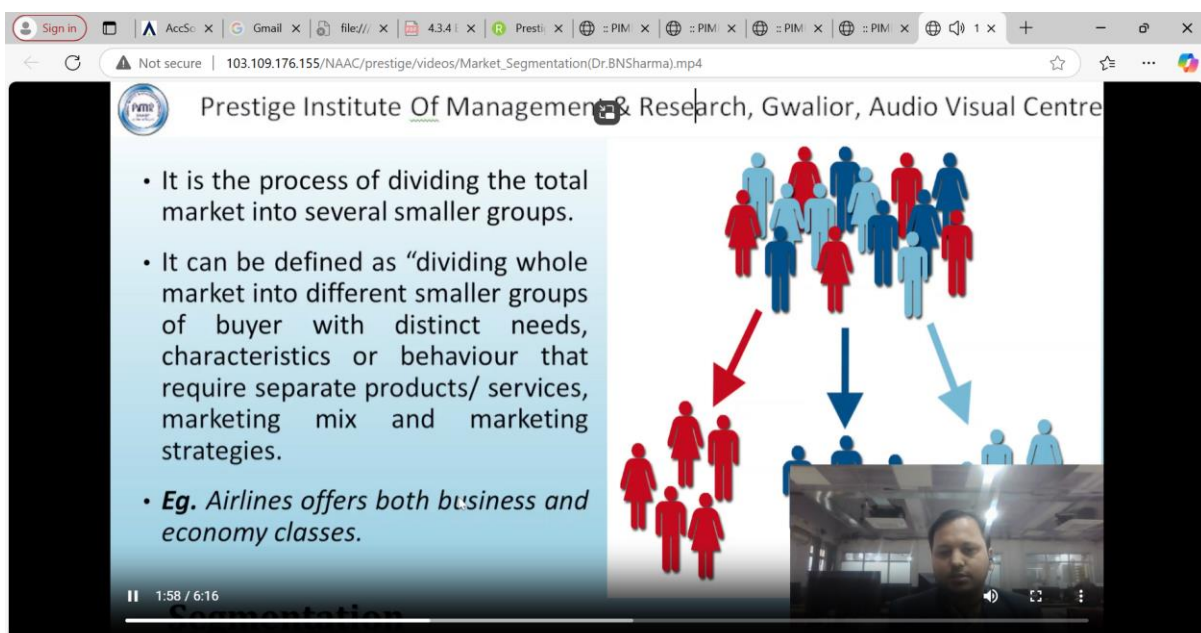
- “**Market segmentation** can be defined as the process of dividing a market into distinct subsets of consumers with common needs or characteristics and selecting one or more segments to target with a distinct marketing mix”.

–Schiffman and Kanuk

- “**Market segmentation** is the process of dividing a total market into groups of consumers who have relatively similar product needs”.

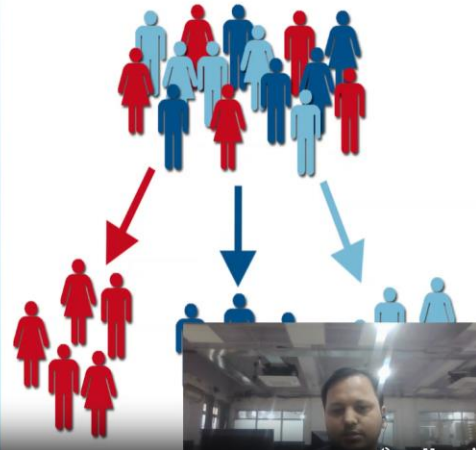
0:36 / 6:16

This screenshot shows a video player interface. The browser address bar indicates the video URL: 103.109.176.155/NAAC/prestige/videos/Market_Segmentation(Dr.BNSharma).mp4. The slide content includes two definitions of market segmentation, with the first attributed to Schiffman and Kanuk. A small video inset in the bottom right corner shows a man speaking.



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- It is the process of dividing the total market into several smaller groups.
- It can be defined as “dividing whole market into different smaller groups of buyer with distinct needs, characteristics or behaviour that require separate products/ services, marketing mix and marketing strategies.
- *Eg. Airlines offers both business and economy classes.*



1:58 / 6:16

This screenshot shows a video player interface. The browser address bar indicates the video URL: 103.109.176.155/NAAC/prestige/videos/Market_Segmentation(Dr.BNSharma).mp4. The slide content includes three bullet points defining market segmentation and providing an example of airlines offering business and economy classes. A diagram on the right shows a group of 10 stylized human figures (5 red, 5 blue) being divided into three smaller groups (3 red, 2 blue, and 5 blue) via arrows. A small video inset in the bottom right corner shows a man speaking.

3 Simran Rohira – Net Present Value Method

[View Video](#)

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Net Present Value Method

- Cash flows of the investment project should be forecasted based on realistic assumptions.
- Appropriate discount rate should be identified to discount the forecasted cash flows. The appropriate discount rate is the project's opportunity cost of capital.
- Present value of cash flows should be calculated using the opportunity cost of capital as the discount rate.
- The project should be accepted if NPV is positive

0:07 / 3:42

Microsoft Whiteboard

Untitled whiteboard

Present Value \rightarrow

150 $\xrightarrow{10\%}$ 135

✓ Tomorrow