

# SRR & CVR Government Degree College

An Autonomous & ISO 9001: 2015 Certified Institution :: Ranked by NIRF in 101-150 band at NIRF-2020 & 151-200 band in NIRF 2019  
NAAC accredited Institution with grade B+ with C.G.P.A 2.6 during March, 2017

Machavaram, Vijayawada, Krishna District, AP-520 004

Board of Studies - AY:2021-22



SEMESTER-- I & II

[Choice Based Credit System]

201/201 B.Com General (E.M)

202 B.Com (Computer Application)

203 B.B.A(Bachelor of Business Administration)

204 B.Com (Banking Insurance & Financial Services)

206 B.Com ( Accounting & Taxation)

207 BBA ( Digital Marketing)

## Department of Commerce

## PREFACE

SRR & CVR Govt. Degree College (Autonomous), Vijayawada, is one of the prestigious educational institutions, located in a historically important place like Vijayawada in Krishna District, Andhra Pradesh. Vijayawada is a place of historical and cultural significance and importance. In the same way SRR & CVR Govt. Degree College, has also acquired its significance and prominence in and around Vijayawada by moulding the lives of many students to become great personalities. This college is named after late Sri Raja Rangayappa Rao and late Sri Chundurur Venkata Reddy, who have been great and noble donors of the city Vijayawada, by whose generosity the college has reached and attained such and this elevated status by way of shaping the lives of many generations of students making them worthy citizens of the country. This college has acquired great standards academically by the contributions of great teachers as well because in the history of any educational institution its teachers play a vital role. The college was established in 1937. It offers 29 undergraduate and 11 post graduate academic programmes with 86 regular faculty members. The college has total strength of around 2,800 students. which includes 1550 boys and 650 girl students at present. The institution was accredited with grade B+ with C.G.P.A 2.6 during March, 2017 by NAAC and got ISO 9001: 2015 certificate during 2019. The college was ranked by NIRF in 101-150 band at NIRF-2020 & 151-200 band in NIRF 2019.

The Department of Commerce is the oldest Department in the college. The Department offers four B.Com programmes, BBA programme, B.Voc in Logistics Management and M.Com (General; Accounts & Taxation) programmes. The department has continually been striving for excellence in teaching and research. The curriculum of the department is upto mark of financial market expectations. CBCS has been implemented for B.Com, BBA and B.Voc., M.Com (General) and M.Com (Accounts & Taxation) programmes. The department has its own computer lab with 40 computer systems with well networked with 24x7 internet facility. The department is ready to incorporate the changes in Financial & Business models in the Industry. The department is framing the curriculum on Learning Outcomes-based Framework to enrich knowledge in the area of Commerce and Finance. The pedagogy of the department is on par with vision of National Education Policy- 2020.

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## Department of Commerce

### Report on Board of Studies Meeting for UG Programmes of the Department for AY-2021-22

The meeting of the Board of Studies in UG Programmes of Commerce was convened on 30<sup>th</sup> November, 2021 at 11.00 A.M. in Department of Commerce ( Room No. 204), under Chairmanship of Smt.G.Karuna Sri, the In- Charge of the Department, SRR & CVR Govt. Degree College (Autonomous), Vijayawada - 520004 for the Academic year 2021-22. The composition of Board of Studies is as follows:

### Composition of the BoS of ~~B.Com~~<sup>BBA</sup> as Per UGC Guidelines

S.No	Category	Designation in BoS	Name of the person	Remarks
1.	Chairman	The Board of Studies for UG Programmes	Smt.G.Karuna Sri Lecturer in Commerce	Nominated with the Proceedings from the principal vide Rc.No. UG-A/4/BoS/2021-22 Dated: 15/11/2021
2.	University Representative	Member	Dr. R Padmaja Assistant Professor (Senior Scale), Department of Business Management, Krishna University, Machilipatnam.	Nominated with the Proceedings of the Vice-chancellor, Krishna University, MTM, vide KrU/Nominees to BOS/SRR & CVR Govt. Vij/ 2021-22 dated 17/11/2021
3.	Subject Expect	Member	DR.N.Thyagaraju Lecturer in Commerce Government Degree College(W), Guntur, Guntur District	Nominated with the Proceedings from the principal vide RC.No: SRR-UG-Com/2M/BoS-2020-21 dated:15/11/2021.
4.	Subject Expect	Member	Dr.P.P.Chandra Bose Lecturer-in-charge Department of Commerce Govt. Degree College, Razole, East Godavari Dt	Nominated with the Proceedings from the principal vide RC.No: SRR-UG-Com/2M/BoS-2020-21 dated:15/11/2021.
5.	Industry Representative	Member	Sri.S.Amaleswara Rao Head- Accounts & Finance AP Region, Optval Health Solutions Pvt.Ltd	Nominated with the Proceedings from the principal vide RC.No: SRR-SPGS-Com/2M/BoS-2020-21 dated:15/11/2021.
6.	Faculty of the Department	Member	Dr. K. Naveena Lecturer in Commerce	As per UGC Guidelines

7.	Faculty of the Department	Member	<b>Dr. K. Sudhakara Rao</b> Lecturer in Commerce	As per UGC Guidelines
8.	Faculty of the Department	Member	<b>Dr.M.Syam Babu</b> Lecturer in Commerce	As per UGC Guidelines
9.	Faculty of the Department	Member	<b>Smt.E. Sunitha</b> Lecturer in Commerce	As per UGC Guidelines
10.	Faculty of the Department	Member	<b>Dr. C. Bramhaiah</b> Lecturer in Commerce	As per UGC Guidelines
11.	Faculty of the Department	Member	<b>Smt. KSG Sucharitha</b> Lecturer in Commerce	As per UGC Guidelines
12.	Faculty of the Department	Member	<b>Sri.B. Ramakrishna</b> Lecturer in Commerce	As per UGC Guidelines
13.	Faculty of the Department	Member	<b>Smt.Ch. Lakshmi Bharathi</b> Lecturer in Commerce	As per UGC Guidelines
14.	Faculty of the Department	Member	<b>Smt. T.Deepthi</b> Lecturer in Commerce	As per UGC Guidelines
15.	Faculty of the Department	Member	<b>Dr. D.Ch. Appa Rao</b> Lecturer in Commerce	As per UGC Guidelines
16.	Faculty of the Department	Member	<b>Smt. J Santhi Bai</b> Lecturer in Commerce	As per UGC Guidelines
17.	Faculty of the Department	Member	<b>Smt. Razia Sultana</b> Guest Lecturer in Commerce	As per UGC Guidelines
18.	Faculty of the Department	Member	<b>Smt.P.Jhansi Rani</b> Guest Lecturer in Commerce	As per UGC Guidelines
19.	Faculty of the Department	Member	<b>Smt. G.Sailaja</b> Lecturer in Commerce	As per UGC Guidelines
20.	Alumni	Member	<b>Mr. M Pavan Sai</b> M.Com., CA IPCC	Nominated with the Proceedings from the principal vide RC.No: SRR-SPGS-Com/2M/BoS-2020-21 dated:15/11/2021.

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## Department of Commerce

### BOARD OF STUDIES MEETING FOR UG PROGRAMMES

#### AGENDA

ACADEMIC YEAR: 2021-22

The meeting of the Board of Studies in UG Programmes of Commerce was convened on 30<sup>th</sup> November, 2021 at 11.00 a.m. in Department of Commerce ( Room No. 204), under Chairmanship of Smt.G.Karuna Sri, the in- Charge of the department with the following agenda:

#### Agenda:


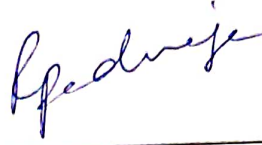



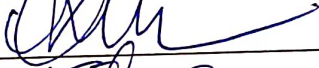
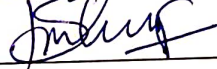
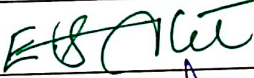
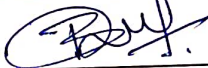
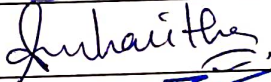

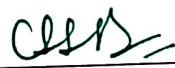
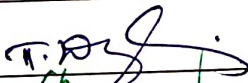
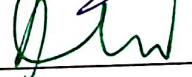
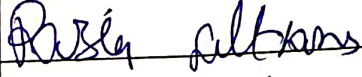
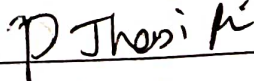
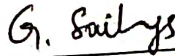
1. To consider and approve Programme Structure of UG Programmes of the Department for the admitted batch 2021-22.

S.No	Name of the Programme	Programme Code	Remarks
1	B.Com (General- EM)	201/201	
2	B.Com (Computer Application)	202	
3	B.Com (Banking Insurance and Financial Services)	204	
4	B.Com (Accounting & Taxation)	206	New Programme from AY 2021-22
5	BBA (General)	203/201	
6	BBA (Digital Marketing)	207	New Programme from AY 2021-22

2. To consider and approve the detailed Syllabi for Courses all Semesters (I, II, III, IV, V and IV) of the programmes offered by the Department under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
3. To consider and approve Syllabus for Entrepreneurship Development, Life Skill Course for I Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
4. To consider and approve Syllabus for Insurance Promotion, Office Secretaryship (Skill Development Courses) for I Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

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5. To consider and approve Syllabus for Agriculture Marketing, Advertising, and Logistics and Supply Chain Management (Skill Development Courses) for II Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
  6. To consider and approve Syllabus for Online Business, and Retailing (Skill Development Courses) for III Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
  7. To consider and approve the Student Evaluation Policy and Procedure and split-up of CIA & SEE;
  8. To consider and approve the list of Question paper setters and examiners;
  9. To consider and approve the Departmental Activities Calendar;
  10. To consider and approve Executive Development Programs (Certificate Courses) to be offered;
  11. To consider and approve the Students Centered Pedagogy Policy to enrich the curriculum;
  12. Any other with the permission of the chair.

Members Presented

S.No	Name of the person	Designation in BoS	Signature
1.	Smt.G.Karuna Sri Lecturer in Commerce	Chairman of BoS	
2.	Dr. R Padmaja Assistant Professor (Senior Scale), Department of Business Management, Krishna University, Machilipatnam.	University Representative	
3.	DR.N.Thyagaraju Lecturer in Commerce Government Degree College(W), Guntur, Guntur District	Subject Expect	
4.	Dr.P.P.Chandra Bose Lecturer-in-charge Department of Commerce Govt. Degree College, Razole, East Godavari Dt	Subject Expect	
5.	Sri.S.Amaleswara Rao Head- Accounts & Finance AP Region, Optival Health Solutions Pvt.Ltd	Industry Representative	
6.	Dr. K. Naveena Lecturer in Commerce	Member	
7.	Dr. K. Sudhakara Rao Lecturer in Commerce	Member	
8.	Dr.M.Syam Babu Lecturer in Commerce	Member	
9.	Smt.E. Sunitha Lecturer in Commerce	Member	
10.	Dr. C. Bramhaiah Lecturer in Commerce	Member	
11.	Smt. KSG Sucharitha Lecturer in Commerce	Member	
12.	Sri.B. Ramakrishna Lecturer in Commerce	Member	
13.	Smt.Ch. Lakshmi Bharathi Lecturer in Commerce	Member	
14.	Smt. T.Deepthi Lecturer in Commerce	Member	
15.	Dr. D.Ch. Appa Rao Lecturer in Commerce	Member	
16.	Smt. J Santhi Bai Lecturer in Commerce	Member	
17.	Smt. Razia Sultana Guest Lecturer in Commerce	Member	
18.	Smt.P.Jhansi Rani Guest Lecturer in Commerce	Member	
19.	Smt. G.Sailaja Lecturer in Commerce	Member	
20.	Mr. M Pavan Sai M.Com., CA IPCC	Alumni	

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**Department of commerce Management**  
**List of Examiners and Paper setters**

S.N O	Name of the Examiners	Designation	College	Place
1	Dr. P. Thyaga Raju	Lecturer	Govt. Degree College-Women's	Guntur Guntur Dist
2	Dr. m. Subhash Chandra Bose	Lecturer	Lecturer GDC	Rajol East Godavari. Dist.
3	Sri. M. Srinivasa Rao	Lecturer	LkireddyHanimareddyG DC,	Mylavaram Krishna Dist.
4	Sri. B. Siva Nageswara Rao	Lecturer	VSR GDC	MOVVA Krishna Dist.
5	Sri. P.Murali	Lecturer	TSR& ERR GDC	Pamarru Krishna Dist.
6	Dr. B. Prathima	Lecturer	GDC (Autonomous)	Rajamahendrav arm
7	Dr.P.V. Radhika	Lecturer	TSR& ERR GDC	Pamarru Krishna Dist.
8	Sri. Kondala Rao	Lecturer	VSR, Government Degree College,	MOVVA Krishna Dist.
9	Sri. AbhubhakarShaharya	Lecturer	Govt. Degree College	Thiruvuru Krishna Dist.
10	Dr. Dhana Lakhmi	Lecturer	SWRGDC- G	Kanchika Charla Krishna Dist.
11	Dr. K. Shanmukha Rao	Lecturer	Govt. Degree College (Autonomous)	Rajamahandrav aram East Godavari Dist.
12	Sri. N Srinivasa Rao	Lecture	YVNR Govt. Degree College	Kaikaluru Krishna Dist.
13	Sri. Abdul Gaffer	Lecturer	Govt. Arts College	Thiruvuru Krishna Dist.
14	Dr. B.T.Narsareddy	Lecturer	Govt. Arts College	Rajamahandrav aram East Godavari Dist.
15	P.V.V.Satyanarayana	Lecturer	Govt. Arts College	Rajamahandrav aram

				East Godavari Dist.
S.N O	Name of the Examiners	Designation	College	Place
16	Dr.G.Srinivasa Rao	Lecturer	Dr.V.S.Krishna College (A)	Visakapatnam
17	Dr. V.Chitti Babu	Lecturer	Dr.V.S.Krishna College (A)	Dr.V.S.Krishna College (A)
18	Dr.J.Pandu Ranga Rao	Lecturer	P.R.Govt., Degree College	Kakinada East Godavari Dist
19	P.Lakshman Rao	Lecturer	P.R.Govt., Degree College	Kakinada East Godavari Dist
20	Dr.Ch.Vishnu Murthy	Lecturer	P.R.Govt., Degree College	Kakinada East Godavari Dist

*P. Lakshman Rao*

University Nominee

*[Signature]*

(Dr. N. TH. YAGARAJU)

P.P.Chandra

(Dr. P. P. Chandra Bose)

Subject Experts

*G. Harun*

Chairman  
Board of Studies

*[Signature]*

**PRINCIPAL**  
**SRR & CVR GOVT. DEGREE COLLEGE**  
(Autonomous)  
Machavaram, VIJAYAWADA - 520 004.

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## Department of Commerce & Management

BOARD OF STUDIES MEETING FOR UG PROGRAMME  
CONDUCTED ON 30<sup>th</sup> November, 2021

### MINUTES

ACADEMIC YEAR: 2021-22

### Minutes and Resolutions of Board of Studies Meeting

The Minutes of Board of Studies meeting in UG Courses which was convened on 30th November, 2021 at 11.00 a.m. under Chairmanship of *Smt. G. Karuna Sri*, the In- Charge of the department is as follows:

**Agenda 1:** To consider and approve Programme Structure of B.com (General) (Programme Code :201), B.Com(BIFS)( Programme Code 204), B.Com( Computer Applications)( Programme Code 202), B.Com ((Accounts & Taxation) (Programme Code:206 ) BBA( General) (Programme Code: 203) and ,BBA( Digital Marketing)(Programme Code:207) for the admitted batch -2020-21 and 2021-22.

**Proposal:** The Chairperson, Smt. G. Karuna Sri, the In- Charge of the department welcomed the members of BoS and initiated discussion on agenda points., Chairman of BoS proposed 144 credits for Three years B.com (General) (Programme Code :201), B.Com(BIFS)( Programme Code 203), B.Com( Computer Applications: 202)( Programme Code), B.Com ((Accounts & Taxation) (Programme Code: 206) BBA( General) (Programme Code:203) , and BBA( Digital Marketing)(Programme Code:207) for the admitted batch -2020-21 and 2021-22.The Three years programmes are splitted

into 6 semesters as per Krishna University (Parent University) Guidelines.

**Discussion:** The University Representative, Dr. R Padmaja enquired above the changes made in the framework of the courses. Then Smt. G. Karuna Sri brings the changes in courses. They are “Introducing Indian Banking system” in place of “Business Environment ” to the I semester BIFS course; “Financial services” in place of “ Business Environment” to the I semester Accounting & Taxation course comparison with Krishna University B.Com Programme structure. There is no notable changes in credits of courses, and framework of the courses and their Titles..

**Resolution 1:** It is resolved to approve the Programme Structure of B.com (General) (Programme Code :201), B.Com(BIFS)( Programme Code: 204), B.Com( Computer Applications: )( Programme Code: 202), B.Com ((Accounts & Taxation) (Programme Code:206 ) BBA( General) (Programme Code:203 ) , and BBA( Digital Marketing)(Programme Code: 207) from the Academic year 2020-21 onwards.

**Agenda 2 :** To consider and approve the detailed Syllabi for Courses of all Semesters (I, II, III IV, V and IV) of the programmes offered by the Department under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for the courses in Semester I B.Com( Accounting & Taxation) and BBA( Digital Marketing) and for all courses of III ,IV, V & VI Semester is placed before the participants for approval.

**Discussion:** Madam Dr. R Padmaja, the University Representative, DR.N.Thyagaraju and Dr.P.P.Chandra Bose, the subject experts enquired the level of changes made in courses. The faculty members explained the changes made in the courses and rationality behind the assigning number of teaching hours per each Unit in the courses. They also explained mapped **study material/ Case study based teaching pedagogy** and assured the syllabi had been prepared with Learning Outcomes-based Framework to reach programme specific outcomes and overall programme outcomes of the institution. The chairman of BoS explained that the “**Enriched Module**” is added for each course which will enrich the knowledge and concepts in that particular area. The learners can utilize this opportunity to upgrade the knowledge. This module is not a part of assessment/ evaluation of student. All the members in the meeting felt that the proposed syllabi will suit the present needs of the students to gain required knowledge in the concerned areas. The pedagogy of the department will impart the curricular material to students.

**Resolution:** It is resolved to Approve B.com (General) (Programme Code :201), B.Com(BIFS)( Programme Code: 204), B.Com( Computer Applications)(

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Programme Code: 202), B.Com ((Accounts & Taxation) (Programme Code: 206 )  
BBA( General) (Programme Code:203 ) and BBA( Digital  
Marketing)(Programme Code:207) for the admitted batch -2020-21 and 2021-22.

**Agenda 3:** To consider and approve Syllabus for Entrepreneurship Development, a Life Skill Course for I Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for Entrepreneurship Development, a Life skill course for I Semester to all UG programmes offered by the college under CBCS with learning out comes based Curriculum Framework (LOCF) for the academic year 2021-22 onwards is placed before the participants for approval.;

**Discussion:** The BoS chairman explained the syllabi for the programme and course outcomes of the course. In pursuance of the programme specific outcomes Sri. S. Amaleswara Rao, representative from industry suggested that in depth and practical knowledge must be drill in the concept of Entrepreneurship .

**Resolution:** It is Resolved to approve the Syllabus for Entrepreneurship Development, a Life Skill Course for I Semester for all UG Programmes for the academic year 2021-22.

**Agenda 4:** To consider and approve Syllabus for Insurance Promotion, Office Secretaryship (Skill Development Courses) for I Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for Insurance promotion and Office Secretaryship the skill Development for I Semester to all UG programmes offered by the college under CBCS with learning out comes based Curriculum Framework (LOCF) for the academic year 2021-22 onwards is placed before the participants for approval.;

**Discussion:** The BoS chairman explained the syllabi for the programme and course outcomes of the course. In pursuance of the programme specific outcomes DR.N.Thyagaraju , the subject expert suggested that there is a need of practical orientation about Insurance sector

**Resolution:** It is Resolved to approve the Syllabus for Insurance promotion and

Office Secretaryship of the skill Development courses for I Semester to all UG programmes for the academic year 2021-22.

**Agenda 5:** To consider and approve Syllabus for Agriculture Marketing, Advertising, and Logistics and Supply Chain Management (Skill Development Courses) for II Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for Agriculture Marketing, Advertising, and Logistics and Supply Chain Management (Skill Development Courses) for II Semester to all UG programmes offered by the college under CBCS with learning out comes based Curriculum Framework (LOCF) for the academic year 2021-22onwards is placed before the participants for approval.;

**Discussion:** The BoS chairman explained the syllabi for the programme and course outcomes of the course. All the members accepted the programme outcomes and syllabi for all Skill Development Courses

**Resolution:** It is Resolved to approve the Syllabus for Agriculture Marketing, Advertising, and Logistics and Supply Chain Management (Skill Development Courses) for II Semester to all UG programmes for the academic year 2021-22.

**Agenda 6:** To consider and approve Syllabus for Online Business, and Retailing (Skill Development Courses) for III Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for Online Business, and Retailing (Skill Development Courses) for III Semester to all UG programmes offered by the college under CBCS with learning out comes based Curriculum Framework (LOCF) for the academic year 2021-22onwards is placed before the participants for approval.;

**Discussion:** The BoS chairman explained the syllabi for the programme and course outcomes of the course. All the members accepted the programme outcomes and syllabi for all Skill Development Courses

**Resolution:** It is Resolved to approve the Syllabus for Online Business, and Retailing (Skill Development Courses) for III Semester to all UG programmes for the academic year 2021-22.

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**Agenda 7 :** To consider and approve the Student Evaluation Policy and Procedure and split-up of CIA & SEE;

**Proposal:** The chairman proposed the evaluation system in each course will be 40 : 60 for Internal Continuous Internal Evaluation (CIA) and Semester End Evaluation(SEE).

**Discussion:** The members of BoS discussed about the merits, demerits and feasibility for the implementation of (40% CIA & 60% SEE) proportion and split-up of CIA. Faculty members of the department expressed their willingness to frame question papers based on the active verbs used to frame question paper pattern on **Blooms Taxonomy**.

**Resolution :** It is resolved to approve the Student Evaluation Policy and Procedure and split-up of CIA & SEE.

**Note:** *The detailed Student Evaluation Policy and Procedure and split-up of CIA & SEE and blue print of model question papers under SEE is placed.*

**Agenda 8: :** To consider and approve the list of Question paper setters and Examiners.

**Proposal:** The chairman placed the list of Question paper setters and Examiners before the participants for seeking their approval.

**Discussion:** The Faculty members of the department identified subject experts and prepared the list of Paper setters as well as Examiners for Semester End Examinations.

**Resolution :** It is unanimously resolved to approve the list of Question paper setters and Examiners.

**Note:** *List of Question paper setters and Examiners is placed*

**Agenda 9: :** To consider and approve the Departmental Activities Calendar.

**Proposal:** The chairman placed the list Departmental Activities for UG for the Academic year 2021-22.

**Discussion:** The delegates suggested to organize Workshops, Seminars, Field Trips, Guest / Extension Lectures, Observation of Important Days and Internships for the Academic Year 2021-22.

**Resolution :** It is unanimously resolved to approve the Departmental Activities Calendar.

**Agenda 10:** *To consider and approve Executive Development Programs to be offered. Proposal:* Dr.M.Syam Babu proposed to introduce “Executive Development Programs in TALLY with four modular Programmes with 4 credits with 100 teaching hours.

**Discussion:** All the members discussed the possibilities and need for introduction of Executive Development Programs. The University Representative and subject experts give valuable suggestions to be incorporated in Executive Development Programs in TALLY members agreed the programme in view of scope for enriching the students’ knowledge and its applicability.

**Resolution 7** It is resolved to introduce Executive Development Programs in TALLY for the Academic Year – 2020-21

**Agenda 11 :** To consider and approve the Students Centered Pedagogy Policy to enrich the curriculum.

**Proposal:** On par with the vision of National Education Policy 2021 , the department proposed to followed study material/ Case study based/mapped teaching pedagogy.

**Discussion:** At present the faculty members in the department follow Students Centered Pedagogy which are included Classroom teaching; students seminars, Blended teaching through moodle Cloud, Google class room, CCE- LMS. In addition to these, the members of the Board of studies brainstormed on the appropriate pedagogical strategies that could be used for effective transaction of Commerce Curriculum. The faculty members are assured to adopt outcome based leaning pedagogical Matrix. It will be used to review the attainment of goal at the end of each topic/unit in the syllabi.

**Resolution 8:** It is resolved to adopt the Students Centered Pedagogy Policy to enrich the curriculum.

**Agenda9:** *Any other with the permission of the chair.*

### Programme Outcomes

1. The overall inclusive outlook of the course offer a number of value based and Job oriented courses ensured that students are trained update.
2. After through complition of 3 years Bachelor of Commerce (B.Com) Programme , students would gain thourough foundation in the fundamentals of Commerce and Finance concepts .
3. This programme will also enhance the personal skills of the students in personal and professional life.
4. Students will equip with Digital skills and knowlege to excel in their future careers.
5. This programme will encourage the students to practice analytical and critical thinking abilities for good business decision making.
6. The students will gain the knowledge skills and attitude of managfing banking and finance at the end of the Degree course.

### Programme specific outcomes

1. Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.
2. Students will be able to do their higher education and can make research in the field of finance and commerce
3. Students will be able to demonstrate progressive learning of various academic concepts related to Commerce, Managemet and Finance & Finance.
4. Students will prove themselves in different professional exams like C.A. , C S, CMA, MPSC, UPSC. As well as other cources.
5. students will regain self confidance through this curriculam which will help them in Self employment Free lancing skills.
6. students can learn how to Analyse the scope of the business by adopting modern technology in the business practice

7

**SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS) -**  
**VIJAYAW ADA- 520004**

**RE- Accredited by NAAC with B+, 3<sup>rd</sup> Cycle)**  
**Department of Commerce & Management**

Scheme of Evaluation of III/IV/V/VI Semesters - B.Com & BBA Courses

Max. Marks - 100 Marks

**Split:**

Semester End Exams

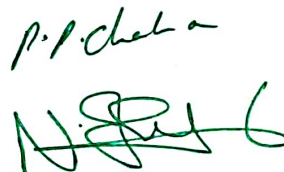
60 Marks


Internals

40 Marks

( Two internals, Assignments, Student seminars,  
field visits, viva-voce and Attendance)

  
University Nominee

  
Subject Expert

  
Chair person  
Board of  
Studies

# SRR & CVR Government Degree College

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NAAC accredited Institution with grade B+ with C.G.P.A 2.6 during March, 2017

Machavaram, Vijayawada, Krishna District, AP-520 004

## Board of Studies - AY:2021-22



SEMESTER-- III & IV

[Choice Based Credit System]

201/201 B.Com General (E.M)

201/001 B.Com General(T.M)

202 B.Com (Computer Application)

203 B.B.A(Bachelor of Business Administration)

204 B.Com (Banking Insurance & Financial Services)

## PREFACE

SRR & CVR Govt. Degree College (Autonomous), Vijayawada, is one of the prestigious educational institutions, located in a historically important place like Vijayawada in Krishna District, Andhra Pradesh. Vijayawada is a place of historical and cultural significance and importance. In the same way SRR & CVR Govt. Degree College, has also acquired its significance and prominence in and around Vijayawada by moulding the lives of many students to become great personalities. This college is named after late Sri Raja Rangayyappa Rao and late Sri Chunduru Venkata Reddy, who have been great and noble donors of the city Vijayawada, by whose generosity the college has reached and attained such and this elevated status by way of shaping the lives of many generations of students making them worthy citizens of the country. This college has acquired great standards academically by the contributions of great teachers as well because in the history of any educational institution its teachers play a vital role. The college was established in 1937. It offers 29 undergraduate and 11 post graduate academic programmes with 86 regular faculty members. The college has total strength of around 2,800 students. which includes 1550 boys and 650 girl students at present. The institution was accredited with grade B+ with C.G.P.A 2.6 during March, 2017 by NAAC and got ISO 9001: 2015 certificate during 2019. The college was ranked by NIRF in 101-150 band at NIRF-2020 & 151-200 band in NIRF 2019.

The Department of Commerce is the oldest Department in the college. The Department offers four B.Com programmes, BBA programme, B.Voc in Logistics Management and M.Com (General; Accounts & Taxation) programmes. The department has continually been striving for excellence in teaching and research. The curriculum of the department is upto mark of financial market expectations. CBCS has been implemented for B.Com, BBA and B.Voc., M.Com (General) and M.Com (Accounts & Taxation) programmes. The department has its own computer lab with 40 computer systems with well networked with 24x7 internet facility. The department is ready to incorporate the changes in Financial & Business models in the Industry. The department is framing the curriculum on Learning Outcomes-based Framework to enrich knowledge in the area of Commerce and Finance. The pedagogy of the department is on par with vision of National Education Policy- 2020.

\*\*\*&&\*\*\*

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## Department of Commerce

### Report on Board of Studies Meeting for UG Programmes of the Department for AY-2021-22

The meeting of the Board of Studies in UG Programmes of Commerce was convened on 30<sup>th</sup> November, 2021 at 11.00 A.M. in Department of Commerce ( Room No. 204), under Chairmanship of Smt.G.Karuna Sri, the In- Charge of the Department, SRR & CVR Govt. Degree College (Autonomous), Vijayawada - 520004 for the Academic year 2021-22. The composition of Board of Studies is as follows:

### Composition of the BoS of <sup>BBA</sup> B.Com as Per UGC Guidelines

S.No	Category	Designation in BoS	Name of the person	Remarks
1.	Chairman	The Board of Studies for UG Programmes	Smt.G.Karuna Sri Lecturer in Commerce	Nominated with the Proceedings from the principal vide Rc.No. UG-A/4/BoS/2021-22 Dated: 15/11/2021
2.	University Representative	Member	Dr. R Padmaja Assistant Professor (Senior Scale), Department of Business Management, Krishna University, Machilipatnam.	Nominated with the Proceedings of the Vice-chancellor, Krishna University, MTM, vide KrU/Nominees to BOS/SRR & CVR Govt. Viji/ 2021-22 dated 17/11/2021
3.	Subject Expect	Member	DR.N.Thyagaraju Lecturer in Commerce Government Degree College(W), Guntur, Guntur District	Nominated with the Proceedings from the principal vide RC.No: SRR-UG-Com/2M/BoS-2020-21 dated:15/11/2021.
4.	Subject Expect	Member	Dr.P.P.Chandra Bose Lecturer-in-charge Department of Commerce Govt. Degree College, Razole, East Godavari Dt	Nominated with the Proceedings from the principal vide RC.No: SRR-UG-Com/2M/BoS-2020-21 dated:15/11/2021.
5.	Industry Representative	Member	Sri.S.Amaleswara Rao Head- Accounts & Finance AP Region, Optival Health Solutions Pvt.Ltd	Nominated with the Proceedings from the principal vide RC.No: SRR-SPGS-Com/2M/BoS-2020-21 dated:15/11/2021.
6.	Faculty of the Department	Member	Dr. K. Naveena Lecturer in Commerce	As per UGC Guidelines

7.	Faculty of the Department	Member	<b>Dr. K. Sudhakara Rao</b> Lecturer in Commerce	As per UGC Guidelines
8.	Faculty of the Department	Member	<b>Dr.M.Syam Babu</b> Lecturer in Commerce	As per UGC Guidelines
9.	Faculty of the Department	Member	<b>Smt.E. Sunitha</b> Lecturer in Commerce	As per UGC Guidelines
10.	Faculty of the Department	Member	<b>Dr. C. Bramhaiah</b> Lecturer in Commerce	As per UGC Guidelines
11.	Faculty of the Department	Member	<b>Smt. KSG Sucharitha</b> Lecturer in Commerce	As per UGC Guidelines
12.	Faculty of the Department	Member	<b>Sri.B. Ramakrishna</b> Lecturer in Commerce	As per UGC Guidelines
13.	Faculty of the Department	Member	<b>Smt.Ch. Lakshmi Bharathi</b> Lecturer in Commerce	As per UGC Guidelines
14.	Faculty of the Department	Member	<b>Smt. T.Deepthi</b> Lecturer in Commerce	As per UGC Guidelines
15.	Faculty of the Department	Member	<b>Dr. D.Ch. Appa Rao</b> Lecturer in Commerce	As per UGC Guidelines
16.	Faculty of the Department	Member	<b>Smt. J Santhi Bai</b> Lecturer in Commerce	As per UGC Guidelines
17.	Faculty of the Department	Member	<b>Smt. Razia Sultana</b> Guest Lecturer in Commerce	As per UGC Guidelines
18.	Faculty of the Department	Member	<b>Smt.P.Jhansi Rani</b> Guest Lecturer in Commerce	As per UGC Guidelines
19.	Faculty of the Department	Member	<b>Smt. G.Sailaja</b> Lecturer in Commerce	As per UGC Guidelines
20.	Alumni	Member	<b>Mr. M Pavan Sai</b> M.Com., CA IPCC	Nominated with the Proceedings from the principal vide RC.No: SRR-SPGS-Com/2M/BoS-2020-21 dated:15/11/2021.

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## Department of Commerce

### BOARD OF STUDIES MEETING FOR UG PROGRAMMES

#### AGENDA

ACADEMIC YEAR: 2021-22

The meeting of the Board of Studies in UG Programmes of Commerce was convened on 30<sup>th</sup> November, 2021 at 11.00 a.m. in Department of Commerce ( Room No. 204), under Chairmanship of Smt.G.Karuna Sri, the in- Charge of the department with the following agenda:

#### Agenda:

1. To consider and approve Programme Structure of UG Programmes of the Department for the admitted batch 2021-22.

S.No	Name of the Programme	Programme Code	Remarks
1	B.Com (General- EM)	201/201	
2	B.Com (Computer Application)	202	
3	B.Com (Banking Insurance and Financial Services)	204	
4	B.Com (Accounting & Taxation)	206	New Programme from AY 2021-22
5	BBA (General)	203/201	
6	BBA (Digital Marketing)	207	New Programme from AY 2021-22

2. To consider and approve the detailed Syllabi for Courses all Semesters (I, II, III, IV, V and IV) of the programmes offered by the Department under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
3. To consider and approve Syllabus for Entrepreneurship Development, Life Skill Course for I Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
4. To consider and approve Syllabus for Insurance Promotion, Office Secretaryship (Skill Development Courses) for I Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

5. To consider and approve Syllabus for Agriculture Marketing, Advertising, and Logistics and Supply Chain Management (Skill Development Courses) for II Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
6. To consider and approve Syllabus for Online Business, and Retailing (Skill Development Courses) for III Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
7. To consider and approve the Student Evaluation Policy and Procedure and split-up of CIA & SEE;
8. To consider and approve the list of Question paper setters and examiners;
9. To consider and approve the Departmental Activities Calendar;
10. To consider and approve Executive Development Programs (Certificate Courses) to be offered;
11. To consider and approve the Students Centered Pedagogy Policy to enrich the curriculum;
12. Any other with the permission of the chair.

Members Presented

S.No	Name of the person	Designation in BoS	Signature
1.	Smt.G.Karuna Sri Lecturer in Commerce	Chairman of BoS	G. Karuna S.
2.	Dr. R Padmaja Assistant Professor (Senior Scale), Department of Business Management, Krishna University, Machilipatnam.	University Representative	R Padmaja
3.	DR.N.Thyagaraju Lecturer in Commerce Government Degree College(W), Guntur, Guntur District	Subject Expect	N Thyagaraju
4.	Dr.P.P.Chandra Bose Lecturer-in-charge Department of Commerce Govt. Degree College, Razole, East Godavari Dt	Subject Expect	P.P.Chandra Bose
5.	Sri.S.Amaleswara Rao Head- Accounts & Finance AP Region, Optival Health Solutions Pvt.Ltd	Industry Representative	Sri.S.Amaleswara Rao
6.	Dr. K. Naveena Lecturer in Commerce	Member	Dr. K. Naveena
7.	Dr. K. Sudhakara Rao Lecturer in Commerce	Member	Dr. K. Sudhakara Rao
8.	Dr.M.Syam Babu Lecturer in Commerce	Member	Dr.M.Syam Babu
9.	Smt.E. Sunitha Lecturer in Commerce	Member	E. Sunitha
10.	Dr. C. Bramhaiah Lecturer in Commerce	Member	Dr. C. Bramhaiah
11.	Smt. KSG Sucharitha Lecturer in Commerce	Member	Smt. KSG Sucharitha
12.	Sri.B. Ramakrishna Lecturer in Commerce	Member	Sri.B. Ramakrishna
13.	Smt.Ch. Lakshmi Bharathi Lecturer in Commerce	Member	Smt.Ch. Lakshmi Bharathi
14.	Smt. T.Deepthi Lecturer in Commerce	Member	Smt. T.Deepthi
15.	Dr. D.Ch. Appa Rao Lecturer in Commerce	Member	Dr. D.Ch. Appa Rao
16.	Smt. J Santhi Bai Lecturer in Commerce	Member	Smt. J Santhi Bai
17.	Smt. Razia Sultana Guest Lecturer in Commerce	Member	Smt. Razia Sultana
18.	Smt.P.Jhansi Rani Guest Lecturer in Commerce	Member	Smt.P.Jhansi Rani
19.	Smt. G.Sailaja Lecturer in Commerce	Member	G. Sailaja
20.	Mr. M Pavan Sai M.Com., CA IPCC	Alumni	Mr. M Pavan Sai

**SRR & CVR GOVT. DEGREE COLLEGE (AUTONOMOUS) - VIJAYAWADA**  
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**Department of commerce Management**  
**List of Examiners and Paper setters**

S.N O	Name of the Examiners	Designation	College	Place
1	Dr. P. Thyaga Raju	Lecturer	Govt. Degree College- Women's	Guntur Guntur Dist
2	Dr. m. Subhash Chandra Bose	Lecturer	Lecturer GDC	Rajol East Godavari. Dist.
3	Sri. M. Srinivasa Rao	Lecturer	LkireddyHanimareddyG DC,	Mylavaram Krishna Dist.
4	Sri. B. Siva Nageswara Rao	Lecturer	VSR GDC	MOVVA Krishna Dist.
5	Sri. P.Murāli	Lecturer	TSR& ERR GDC	Pamarru Krishna Dist.
6	Dr. B. Prathima	Lecturer	GDC (Autonomous)	Rajamahendrav arm
7	Dr.P.V. Radhika	Lecturer	TSR& ERR GDC	Pamarru Krishna Dist.
8	Sri. Kondala Rao	Lecturer	VSR, Government Degree College,	MOVVA Krishna Dist.
9	Sri. AbhubhakarShaharya	Lecturer	Govt. Degree College	Thiruvuru Krishna Dist.
10	Dr. Dhana Lakhmi	Lecturer	SWRGDC- G	Kanchika Charla Krishna Dist.
11	Dr. K. Shanmukha Rao	Lecturer	Govt. Degree College (Autonomous)	Rajamahandrav aram East Godavari Dist.
12	Sri. N Srinivasa Rao	Lecture	YVNR Govt. Degree College	Kaikaluru Krishna Dist.
13	Sri. Abdul Gaffer	Lecturer	Govt. Arts College	Thiruvuru Krishna Dist.
14	Dr. B.T.Narsareddy	Lecturer	Govt. Arts College	Rajamahandrav aram East Godavari Dist.
15	P.V.V.Satyanarayana	Lecturer	Govt. Arts College	Rajamahandrav aram

S.NO	Name of the Examiners	Designation	College	Place
16	Dr.G.Srinivasa Rao	Lecturer	Dr.V.S.Krishna College (A)	Visakapatanam
17	Dr. V.Chitti Babu	Lecturer	Dr.V.S.Krishna College (A)	Dr.V.S.Krishna College (A)
18	Dr.J.Pandu Ranga Rao	Lecturer	P.R.Govt., Degree College	Kakinada East Godavari Dist
19	P.Lakshman Rao	Lecturer	P.R.Govt., Degree College	Kakinada East Godavari Dist
20	Dr.Ch.Vishnu Murthy	Lecturer	P.R.Govt., Degree College	Kakinada East Godavari Dist

*R. Padma*

University Nominee

*[Signature]*

(DR. NTH YAGARAJU)

P.P. Chandra

(Dr. P.P. Chandra Bose)

Subject Experts

*G. Koruru*

Chairman  
Board of Studies

*[Signature]*

**PRINCIPAL**  
**SRR & CVR GOVT. DEGREE COLLEGE**  
(Autonomous)  
Machavaram, VIJAYAWADA - 520004.

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## Department of Commerce & Management

BOARD OF STUDIES MEETING FOR UG PROGRAMME  
CONDUCTED ON 30<sup>th</sup> November, 2021

### MINUTES

ACADEMIC YEAR: 2021-22

### Minutes and Resolutions of Board of Studies Meeting

The Minutes of Board of Studies meeting in UG Courses which was convened on 30th November, 2021 at 11.00 a.m. under Chairmanship of *Smt. G. Karuna Sri*, the In- Charge of the department is as follows:

**Agenda 1:** To consider and approve Programme Structure of B.com (General) (Programme Code :201), B.Com(BIFS)( Programme Code 204), B.Com( Computer Applications)( Programme Code 202), B.Com ((Accounts & Taxation) (Programme Code:206 ) BBA( General) (Programme Code: 203) and ,BBA( Digital Marketing)(Programme Code:207) for the admitted batch -2020-21 and 2021-22.

**Proposal:** The Chairperson, *Smt. G. Karuna Sri*, the In- Charge of the department welcomed the members of BoS and initiated discussion on agenda points., Chairman of BoS proposed 144 credits for Three years B.com (General) (Programme Code :201), B.Com(BIFS)( Programme Code 203), B.Com( Computer Applications: 202)( Programme Code), B.Com ((Accounts & Taxation) (Programme Code: 206) BBA( General) (Programme Code:203 ) , and BBA( Digital Marketing)(Programme Code:207) for the admitted batch -2020-21 and 2021-22.The Three years programmes are splitted

into 6 semesters as per Krishna University (Parent University) Guidelines.

**Discussion:** The University Representative, Dr. R Padmaja enquired above the changes made in the framework of the courses. Then Smt. G. Karuna Sri brings the changes in courses. They are “Introducing Indian Banking system” in place of “Business Environment ” to the I semester BIFS course; “Financial services” in place of “ Business Environment” to the I semester Accounting & Taxation course comparison with Krishna University B.Com Programme structure. There is no notable changes in credits of courses, and framework of the courses and their Titles..

**Resolution 1:** It is resolved to approve the Programme Structure of B.com (General) (Programme Code :201), B.Com(BIFS)( Programme Code: 204), B.Com( Computer Applications: )( Programme Code: 202), B.Com ((Accounts & Taxation) (Programme Code:206 ) BBA( General) (Programme Code:203 ) , and BBA( Digital Marketing)(Programme Code: 207) from the Academic year 2020-21 onwards.

**Agenda 2 :**To consider and approve the detailed Syllabi for Courses of all Semesters (I, II, III IV, V and IV) of the programmes offered by the Department under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for the courses in Semester I B.Com( Accounting & Taxation) and BBA( Digital Marketing) and for all courses of III ,IV, V & VI Semester is placed before the participants for approval.

**Discussion:** Madam Dr. R Padmaja, the University Representative, DR.N.Thyagaraju and Dr.P.P.Chandra Bose, the subject experts enquired the level of changes made in courses. The faculty members explained the changes made in the courses and rationality behind the assigning number of teaching hours per each Unit in the courses. They also explained mapped **study material/ Case study based teaching pedagogy** and assured the syllabi had been prepared with Learning Outcomes-based Framework to reach programme specific outcomes and overall programme outcomes of the institution. The chairman of BoS explained that the “**Enriched Module**” is added for each course which will enrich the knowledge and concepts in that particular area. The learners can utilize this opportunity to upgrade the knowledge. This module is not a part of assessment/ evaluation of student. All the members in the meeting felt that the proposed syllabi will suit the present needs of the students to gain required knowledge in the concerned areas. The pedagogy of the department will impart the curricular material to students.

**Resolution:** It is resolved to Approve B.com (General) (Programme Code :201), B.Com(BIFS)( Programme Code: 204), B.Com( Computer Applications)(

Programme Code: 202), B.Com ((Accounts & Taxation) (Programme Code: 206 )  
BBA( General) (Programme Code:203 ) and BBA( Digital  
Marketing)(Programme Code:207) for the admitted batch -2020-21 and 2021-22.

**Agenda 3:** To consider and approve Syllabus for Entrepreneurship Development, a Life Skill Course for I Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for Entrepreneurship Development, a Life skill course for I Semester to all UG programmes offered by the college under CBCS with learning out comes based Curriculum Framework (LOCF) for the academic year 2021-22 onwards is placed before the participants for approval.;

**Discussion:** The BoS chairman explained the syllabi for the programme and course outcomes of the course. In pursuance of the programmes specific outcomes Sri. S. Amalawara Rao, representative from industry suggested that in depth and practical knowledge must be drill in the concept of Entrepreneurship .

**Resolution:** It is Resolved to approve the Syllabus for Entrepreneurship Development, a Life Skill Course for I Semester for all UG Programmes for the academic year 2021-22.

**Agenda 4:** To consider and approve Syllabus for Insurance Promotion, Office Secretaryship (Skill Development Courses) for I Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for Insurance promotion and Office Secretaryship the skill Development for I Semester to all UG programmes offered by the college under CBCS with learning out comes based Curriculum Framework (LOCF) for the academic year 2021-22 onwards is placed before the participants for approval.;

**Discussion:** The BoS chairman explained the syllabi for the programme and course outcomes of the course. In pursuance of the programme specific outcomes DR.N.Thyagaraju , the subject expert suggested that there is a need of practical orientation about Insurance sector

**Resolution:** It is Resolved to approve the Syllabus for Insurance promotion and

Office Secretaryship of the skill Development courses for I Semester to all UG programmes for the academic year 2021-22.

**Agenda 5:** To consider and approve Syllabus for Agriculture Marketing, Advertising, and Logistics and Supply Chain Management (Skill Development Courses) for II Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for Agriculture Marketing, Advertising, and Logistics and Supply Chain Management (Skill Development Courses) for II Semester to all UG programmes offered by the college under CBCS with learning out comes based Curriculum Framework (LOCF) for the academic year 2021-22onwards is placed before the participants for approval.;

**Discussion:** The BoS chairman explained the syllabi for the programme and course outcomes of the course. All the members accepted the programme outcomes and syllabi for all Skill Development Courses

**Resolution:** It is Resolved to approve the Syllabus for Agriculture Marketing, Advertising, and Logistics and Supply Chain Management (Skill Development Courses) for II Semester to all UG programmes for the academic year 2021-22.

**Agenda 6:** To consider and approve Syllabus for Online Business, and Retailing (Skill Development Courses) for III Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for Online Business, and Retailing (Skill Development Courses) for III Semester to all UG programmes offered by the college under CBCS with learning out comes based Curriculum Framework (LOCF) for the academic year 2021-22onwards is placed before the participants for approval.;

**Discussion:** The BoS chairman explained the syllabi for the programme and course outcomes of the course. All the members accepted the programme outcomes and syllabi for all Skill Development Courses

**Resolution:** It is Resolved to approve the Syllabus for Online Business, and Retailing (Skill Development Courses) for III Semester to all UG programmes for the academic year 2021-22.

**Agenda 7 :** To consider and approve the Student Evaluation Policy and Procedure and split-up of CIA & SEE;

**Proposal:** The chairman proposed the evaluation system in each course will be 40 : 60 for Internal Continuous Internal Evaluation (CIA) and Semester End Evaluation(SEE).

**Discussion:** The members of BoS discussed about the merits, demerits and feasibility for the implementation of (40% CIA & 60% SEE) proportion and split-up of CIA. Faculty members of the department expressed their willingness to frame question papers based on the active verbs used to frame question paper pattern on **Blooms Taxonomy**.

**Resolution :** It is resolved to approve the Student Evaluation Policy and Procedure and split-up of CIA & SEE.

**Note:** *The detailed Student Evaluation Policy and Procedure and split-up of CIA & SEE and blue print of model question papers under SEE is placed.*

**Agenda 8: :** To consider and approve the list of Question paper setters and Examiners.

**Proposal:** The chairman placed the list of Question paper setters and Examiners before the participants for seeking their approval.

**Discussion:** The Faculty members of the department identified subject experts and prepared the list of Paper setters as well as Examiners for Semester End Examinations.

**Resolution :** It is unanimously resolved to approve the list of Question paper setters and Examiners.

**Note:** *List of Question paper setters and Examiners is placed*

**Agenda 9: :** To consider and approve the Departmental Activities Calendar.

**Proposal:** The chairman placed the list Departmental Activities for UG for the Academic year 2021-22.

**Discussion:** The delegates suggested to organize Workshops, Seminars, Field Trips, Guest / Extension Lectures, Observation of Important Days and Internships for the Academic Year 2021-22.

**Resolution :** It is unanimously resolved to approve the Departmental Activities Calendar.

**Agenda 10:** *To consider and approve Executive Development Programs to be offered. Proposal:* Dr.M.Syam Babu proposed to introduce “Executive Development Programs in TALLY with four modular Programmes with 4 credits with 100 teaching hours.

**Discussion:** All the members discussed the possibilities and need for introduction of Executive Development Programs. The University Representative and subject experts give valuable suggestions to be incorporated in Executive Development Programs in TALLY members agreed the programme in view of scope for enriching the students’ knowledge and its applicability.

**Resolution 7** It is resolved to introduce Executive Development Programs in TALLY for the Academic Year – 2020-21

**Agenda 11 :** To consider and approve the Students Centered Pedagogy Policy to enrich the curriculum.

**Proposal:** On par with the vision of National Education Policy 2021 , the department proposed to followed study material/ Case study based/mapped teaching pedagogy.

**Discussion:** At present the faculty members in the department follow Students Centered Pedagogy which are included Classroom teaching; students seminars, Blended teaching through moodle Cloud, Google class room, CCE- LMS. In addition to these, the members of the Board of studies brainstormed on the appropriate pedagogical strategies that could be used for effective transaction of Commerce Curriculum. The faculty members are assured to adopt outcome based leaning pedagogical Matrix. It will be used to review the attainment of goal at the end of each topic/unit in the syllabi.

**Resolution 8:** It is resolved to adopt the Students Centered Pedagogy Policy to enrich the curriculum.

**Agenda9:** *Any other with the permission of the chair.*

### Programme Outcomes

1. The overall inclusive outlook of the course offer a number of value based and Job oriented courses ensured that students are trained update.
2. After through completion of 3 years Bachelor of Commerce (B.Com) Programme , students would gain thorough foundation in the fundamentals of Commerce and Finance concepts .
3. This programme will also enhance the personal skills of the students in personal and professional life.
4. Students will equip with Digital skills and knowlege to excel in their future careers.
5. This programme will encourage the students to practice analytical and critical thinking abilities for good business decision making.
6. The students will gain the knowledge skills and attitude of managfing banking and finance at the end of the Degree course.

### Programme specific outcomes

1. Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.
2. Students will be able to do their higher education and can make research in the field of finance and commerce
3. Students will be able to demonstrate progressive learning of various academic concepts related to Commerce, Managemet and Finance & Finance.
4. Students will prove themselves in different professional exams like C.A. , C S, CMA, MPSC, UPSC. As well as other cources.
5. students will regain self confidance through this curriculam which will help them in Self employment Free lancing skills.
6. students can learn how to Analyse the scope of the business by adopting modern technology in the business practice

# SRR & CVR Government Degree College

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NAAC accredited Institution with grade B+ with C.G.P.A 2.6 during March, 2017

Machavaram, Vijayawada, Krishna District, AP-520 004

## Board of Studies - AY:2021-22



SEMESTER-V

[Choice Based Credit System]

201/201 B.Com General (E.M)

201/001 B.Com General(T.M)

202 B.Com (Computer Application)

203 B.B.A(Bachelor of Business Administration)

# Department of Commerce

## PREFACE

SRR & CVR Govt. Degree College (Autonomous), Vijayawada, is one of the prestigious educational institutions, located in a historically important place like Vijayawada in Krishna District, Andhra Pradesh. Vijayawada is a place of historical and cultural significance and importance. In the same way SRR & CVR Govt. Degree College, has also acquired its significance and prominence in and around Vijayawada by moulding the lives of many students to become great personalities. This college is named after late Sri Raja Rangayyappa Rao and late Sri Chundururu Venkata Reddy, who have been great and noble donors of the city Vijayawada, by whose generosity the college has reached and attained such and this elevated status by way of shaping the lives of many generations of students making them worthy citizens of the country. This college has acquired great standards academically by the contributions of great teachers as well because in the history of any educational institution its teachers play a vital role. The college was established in 1937. It offers 29 undergraduate and 11 post graduate academic programmes with 86 regular faculty members. The college has total strength of around 2,800 students. which includes 1550 boys and 650 girl students at present. The institution was accredited with grade B+ with C.G.P.A 2.6 during March, 2017 by NAAC and got ISO 9001: 2015 certificate during 2019. The college was ranked by NIRF in 101-150 band at NIRF-2020 & 151-200 band in NIRF 2019.

The Department of Commerce is the oldest Department in the college. The Department offers four B.Com programmes, BBA programme, B.Voc in Logistics Management and M.Com (General; Accounts & Taxation) programmes. The department has continually been striving for excellence in teaching and research. The curriculum of the department is upto mark of financial market expectations. CBCS has been implemented for B.Com, BBA and B.Voc., M.Com (General) and M.Com (Accounts & Taxation) programmes. The department has its own computer lab with 40 computer systems with well networked with 24x7 internet facility. The department is ready to incorporate the changes in Financial & Business models in the Industry. The department is framing the curriculum on Learning Outcomes-based Framework to enrich knowledge in the area of Commerce and Finance. The pedagogy of the department is on par with vision of National Education Policy- 2020.

\*\*\*&&&\*\*\*

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Machavaram, Vijayawada, Krishna District, AP-520 004

## Department of Commerce

### Report on Board of Studies Meeting for UG Programmes of the Department for AY-2021-22

The meeting of the Board of Studies in UG Programmes of Commerce was convened on 30<sup>th</sup> November, 2021 at 11.00 A.M. in Department of Commerce ( Room No. 204), under Chairmanship of Smt.G.Karuna Sri, the In- Charge of the Department, SRR & CVR Govt. Degree College (Autonomous), Vijayawada - 520004 for the Academic year 2021-22. The composition of Board of Studies is as follows:

### Composition of the BoS of <sup>/BBA</sup>~~B.Com~~ as Per UGC Guidelines

S.No	Category	Designation in BoS	Name of the person	Remarks
1.	Chairman	The Board of Studies for UG Programmes	Smt.G.Karuna Sri Lecturer in Commerce	Nominated with the Proceedings from the principal vide Rc.No. UG-A/4/BoS/2021-22 Dated: 15/11/2021
2.	University Representative	Member	Dr. R Padmaja Assistant Professor (Senior Scale), Department of Business Management, Krishna University, Machilipatnam.	Nominated with the Proceedings of the Vice-chancellor, Krishna University, MTM, vide KrU/Nominees to BOS/SRR & CVR Govt. Vij/ 2021-22 dated 17/11/2021
3.	Subject Expert	Member	DR.N.Thyagaraju Lecturer in Commerce Government Degree College(W), Guntur, Guntur District	Nominated with the Proceedings from the principal vide RC.No: SRR-UG-Com/2M/BoS-2020-21 dated:15/11/2021.
4.	Subject Expert	Member	Dr.P.P.Chandra Bose Lecturer-in-charge Department of Commerce Govt. Degree College, Razole, East Godavari Dt	Nominated with the Proceedings from the principal vide RC.No: SRR-UG-Com/2M/BoS-2020-21 dated:15/11/2021.
5.	Industry Representative	Member	Sri.S.Amaleswara Rao Head- Accounts & Finance AP Region, Optival Health Solutions Pvt.Ltd	Nominated with the Proceedings from the principal vide RC.No: SRR-SPGS-Com/2M/BoS-2020-21 dated:15/11/2021.
6.	Faculty of the Department	Member	Dr. K. Naveena Lecturer in Commerce	As per UGC Guidelines

7.	Faculty of the Department	Member	Dr. K. Sudhakara Rao Lecturer in Commerce	As per UGC Guidelines
8.	Faculty of the Department	Member	Dr.M.Syam Babu Lecturer in Commerce	As per UGC Guidelines
9.	Faculty of the Department	Member	Smt.E. Sunitha Lecturer in Commerce	As per UGC Guidelines
10.	Faculty of the Department	Member	Dr. C. Bramhaiah Lecturer in Commerce	As per UGC Guidelines
11.	Faculty of the Department	Member	Smt. KSG Sucharitha Lecturer in Commerce	As per UGC Guidelines
12.	Faculty of the Department	Member	Sri.B. Ramakrishna Lecturer in Commerce	As per UGC Guidelines
13.	Faculty of the Department	Member	Smt.Ch. Lakshmi Bharathi Lecturer in Commerce	As per UGC Guidelines
14.	Faculty of the Department	Member	Smt. T.Deepthi Lecturer in Commerce	As per UGC Guidelines
15.	Faculty of the Department	Member	Dr. D.Ch. Appa Rao Lecturer in Commerce	As per UGC Guidelines
16.	Faculty of the Department	Member	Smt. J Santhi Bai Lecturer in Commerce	As per UGC Guidelines
17.	Faculty of the Department	Member	Smt. Razia Sultana Guest Lecturer in Commerce	As per UGC Guidelines
18.	Faculty of the Department	Member	Smt.P.Jhansi Rani Guest Lecturer in Commerce	As per UGC Guidelines
19.	Faculty of the Department	Member	Smt. G.Sailaja Lecturer in Commerce	As per UGC Guidelines
20.	Alumni	Member	Mr. M Pavan Sai M.Com., CA IPCC	Nominated with the Proceedings from the principal vide RC.No: SRR-SPGS-Com/2M/BoS-2020-21 dated:15/11/2021.

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## Department of Commerce

BOARD OF STUDIES MEETING FOR UG PROGRAMMES

AGENDA

ACADEMIC YEAR: 2021-22

The meeting of the Board of Studies in UG Programmes of Commerce was convened on 30<sup>th</sup> November, 2021 at 11.00 a.m. in Department of Commerce ( Room No. 204), under Chairmanship of Smt.G.Karuna Sri, the in- Charge of the department with the following agenda:

### Agenda:

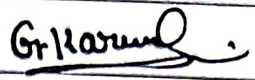
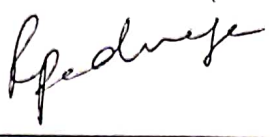


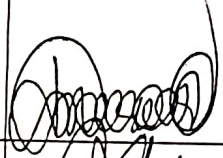
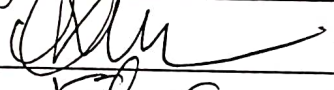
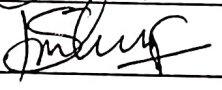
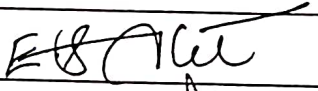
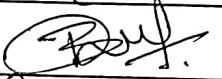
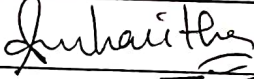

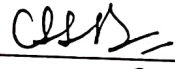


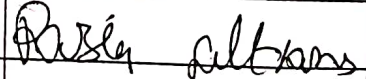
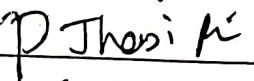
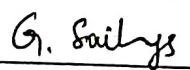
1. To consider and approve Programme Structure of UG Programmes of the Department for the admitted batch 2021-22.

S.No	Name of the Programme	Programme Code	Remarks
1	B.Com (General- EM)	201/201	
2	B.Com (Computer Application)	202	
3	B.Com (Banking Insurance and Financial Services)	204	
4	B.Com (Accounting & Taxation)	206	New Programme from AY 2021-22
5	BBA (General)	203/201	
6	BBA (Digital Marketing)	207	New Programme from AY 2021-22

2. To consider and approve the detailed Syllabi for Courses all Semesters (I, II, III IV, V and IV) of the programmes offered by the Department under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
3. To consider and approve Syllabus for Entrepreneurship Development, Life Skill Course for I Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
4. To consider and approve Syllabus for Insurance Promotion, Office Secretaryship (Skill Development Courses) for I Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

5. To consider and approve Syllabus for Agriculture Marketing, Advertising, and Logistics and Supply Chain Management (Skill Development Courses) for II Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
6. To consider and approve Syllabus for Online Business, and Retailing (Skill Development Courses) for III Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
7. To consider and approve the Student Evaluation Policy and Procedure and split-up of CIA & SEE;
8. To consider and approve the list of Question paper setters and examiners;
9. To consider and approve the Departmental Activities Calendar;
10. To consider and approve Executive Development Programs (Certificate Courses) to be offered;
11. To consider and approve the Students Centered Pedagogy Policy to enrich the curriculum;
12. Any other with the permission of the chair.

Members Presented

S.No	Name of the person	Designation in BoS	Signature
1.	Smt.G.Karuna Sri Lecturer in Commerce	Chairman of BoS	
2.	Dr. R Padmaja Assistant Professor (Senior Scale), Department of Business Management, Krishna University, Machilipatnam.	University Representative	
3.	DR.N.Thyagaraju Lecturer in Commerce Government Degree College(W), Guntur, Guntur District	Subject Expect	
4.	Dr.P.P.Chandra Bose Lecturer-in-charge Department of Commerce Govt. Degree College, Razole, East Godavari Dt	Subject Expect	
5.	Sri.S.Amaleswara Rao Head- Accounts & Finance AP Region, Optival Health Solutions Pvt.Ltd	Industry Representative	
6.	Dr. K. Naveena Lecturer in Commerce	Member	
7.	Dr. K. Sudhakara Rao Lecturer in Commerce	Member	
8.	Dr.M.Syam Babu Lecturer in Commerce	Member	
9.	Smt.E. Sunitha Lecturer in Commerce	Member	
10.	Dr. C. Bramhaiah Lecturer in Commerce	Member	
11.	Smt. KSG Sucharitha Lecturer in Commerce	Member	
12.	Sri.B. Ramakrishna Lecturer in Commerce	Member	
13.	Smt.Ch. Lakshmi Bharathi Lecturer in Commerce	Member	
14.	Smt. T.Deepthi Lecturer in Commerce	Member	
15.	Dr. D.Ch. Appa Rao Lecturer in Commerce	Member	
16.	Smt. J Santhi Bai Lecturer in Commerce	Member	
17.	Smt. Razia Sultana Guest Lecturer in Commerce	Member	
18.	Smt.P.Jhansi Rani Guest Lecturer in Commerce	Member	
19.	Smt. G.Sailaja Lecturer in Commerce	Member	
20.	Mr. M Pavan Sai M.Com., CA IPCC	Alumni	

**SRR & CVR GOVT. DEGREE COLLEGE (AUTONOMOUS) - VIJAYAWADA**  
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**Department of commerce Management**  
**List of Examiners and Paper setters**

S.N O	Name of the Examiners	Designation	College	Place
1	Dr. P. Thyaga Raju	Lecturer	Govt. Degree College- Women's	Guntur Guntur Dist
2	Dr. m. Subhash Chandra Bose	Lecturer	Lecturer GDC	Rajol East Godavari. Dist.
3	Sri. M. Srinivasa Rao	Lecturer	LkireddyHanimareddyG DC,	Mylavaram Krishna Dist.
4	Sri. B. Siva Nageswara Rao	Lecturer	VSR GDC	MOVVA Krishna Dist.
5	Sri. P.Murali	Lecturer	TSR& ERR GDC	Pamarru Krishna Dist.
6	Dr. B. Prathima	Lecturer	GDC (Autonomous)	Rajamahendrav aram
7	Dr.P.V. Radhika	Lecturer	TSR& ERR GDC	Pamarru Krishna Dist.
8	Sri. Kondala Rao	Lecturer	VSR, Government Degree College,	MOVVA Krishna Dist.
9	Sri. AbhubhakarShaharya	Lecturer	Govt. Degree College	Thiruvuru Krishna Dist.
10	Dr. Dhana Lakhmi	Lecturer	SWRGDC- G	Kanchika Charla Krishna Dist.
11	Dr. K. Shanmukha Rao	Lecturer	Govt. Degree College (Autonomous)	Rajamahandrav aram East Godavari Dist.
12	Sri. N Srinivasa Rao	Lecture	YVNR Govt. Degree College	Kaikaluru Krishna Dist.
13	Sri. Abdul Gaffer	Lecturer	Govt. Arts College	Thiruvuru Krishna Dist.
14	Dr. B.T.Narsareddy	Lecturer	Govt. Arts College	Rajamahandrav aram East Godavari Dist.
15	P.V.V.Satyanarayana	Lecturer	Govt. Arts College	Rajamahandrav aram

S.N O	Name of the Examiners	Designat ion	College	East Godavari Dist. Place
16	Dr.G.Srinivasa Rao	Lecturer	Dr.V.S.Krishna College (A)	Visakapatanam
17	Dr. V.Chitti Babu	Lecturer	Dr.V.S.Krishna College (A)	Dr.V.S.Krishna College (A)
18	Dr.J.Pandu Ranga Rao	Lecturer	P.R.Govt., Degree College	Kakinada East Godavari Dist
19	P.Lakshman Rao	Lecturer	P.R.Govt., Degree College	Kakinada East Godavari Dist
20	Dr.Ch.Vishnu Murthy	Lecturer	P.R.Govt., Degree College	Kakinada East Godavari Dist

*R. Padma*

University Nominee

*[Signature]*

CDR. NITHYAGARU

P.P.Chandra

(Dr. P.P. Chandra Rao)

Subject Experts

*G. Karun*  
Chairman

Board of Studies

*[Signature]*  
**PRINCIPAL**  
**SRR & CVR GOVT. DEGREE COLLEGE**  
(Autonomous)  
Machavaram, VIJAYAWADA - 520 004

# SRR & CVR Government Degree College

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Machavaram, Vijayawada, Krishna District, AP-520 004

## Department of Commerce & Management

BOARD OF STUDIES MEETING FOR UG PROGRAMME

CONDUCTED ON 30<sup>th</sup> November, 2021

### MINUTES

ACADEMIC YEAR: 2021-22

### Minutes and Resolutions of Board of Studies Meeting

The Minutes of Board of Studies meeting in UG Courses which was convened on 30th November, 2021 at 11.00 a.m. under Chairmanship of *Smt. G. Karuna Sri*, the In- Charge of the department is as follows:

**Agenda 1:** To consider and approve Programme Structure of B.com (General) (Programme Code :201), B.Com(BIFS)( Programme Code 204), B.Com( Computer Applications)( Programme Code 202), B.Com ((Accounts & Taxation) (Programme Code:206 ) BBA( General) (Programme Code: 203) and ,BBA( Digital Marketing)(Programme Code:207) for the admitted batch -2020-21 and 2021-22.

**Proposal:** The Chairperson, Smt. G. Karuna Sri, the In- Charge of the department welcomed the members of BoS and initiated discussion on agenda points., Chairman of BoS proposed 144 credits for Three years B.com (General) (Programme Code :201), B.Com(BIFS)( Programme Code 203), B.Com( Computer Applications: 202)( Programme Code), B.Com ((Accounts & Taxation) (Programme Code: 206) BBA( General) (Programme Code:203) , and BBA( Digital Marketing)(Programme Code:207) for the admitted batch -2020-21 and 2021-22.The Three years programmes are splitted

into 6 semesters as per Krishna University (Parent University) Guidelines.

**Discussion:** The University Representative, Dr. R Padmaja enquired above the changes made in the framework of the courses. Then Smt. G. Karuna Sri brings the changes in courses. They are “Introducing Indian Banking system” in place of “Business Environment ” to the I semester BIFS course; “Financial services” in place of “ Business Environment” to the I semester Accounting & Taxation course comparison with Krishna University B.Com Programme structure. There is no notable changes in credits of courses, and framework of the courses and their Titles..

**Resolution 1:** It is resolved to approve the Programme Structure of B.com (General) (Programme Code :201), B.Com(BIFS)( Programme Code: 204), B.Com( Computer Applications: )( Programme Code: 202), B.Com ((Accounts & Taxation) (Programme Code:206 ) BBA( General) (Programme Code:203 ) , and BBA( Digital Marketing)(Programme Code: 207) from the Academic year 2020-21 onwards.

**Agenda 2 :**To consider and approve the detailed Syllabi for Courses of all Semesters (I, II, III IV, V and IV) of the programmes offered by the Department under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for the courses in Semester I B.Com( Accounting & Taxation) and BBA( Digital Marketing) and for all courses of III ,IV, V & VI Semester is placed before the participants for approval.

**Discussion:** Madam Dr. R Padmaja, the University Representative, DR.N.Thyagaraju and Dr.P.P.Chandra Bose, the subject experts enquired the level of changes made in courses. The faculty members explained the changes made in the courses and rationality behind the assigning number of teaching hours per each Unit in the courses. They also explained mapped **study material/ Case study based teaching pedagogy** and assured the syllabi had been prepared with Learning Outcomes-based Framework to reach programme specific outcomes and overall programme outcomes of the institution. The chairman of BoS explained that the “**Enriched Module**” is added for each course which will enrich the knowledge and concepts in that particular area. The learners can utilize this opportunity to upgrade the knowledge. This module is not a part of assessment/ evaluation of student. All the members in the meeting felt that the proposed syllabi will suit the present needs of the students to gain required knowledge in the concerned areas. The pedagogy of the department will impart the curricular material to students.

**Resolution:** It is resolved to Approve B.com (General) (Programme Code :201), B.Com(BIFS)( Programme Code: 204), B.Com( Computer Applications)(

Programme Code: 202), B.Com ((Accounts & Taxation) (Programme Code: 206 )  
BBA( General) (Programme Code:203 ) and BBA( Digital  
Marketing)(Programme Code:207) for the admitted batch -2020-21 and 2021-22.

**Agenda 3:** To consider and approve Syllabus for Entrepreneurship Development, a Life Skill Course for I Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for Entrepreneurship Development, a Life skill course for I Semester to all UG programmes offered by the college under CBCS with learning out comes based Curriculum Framework (LOCF) for the academic year 2021-22 onwards is placed before the participants for approval.;

**Discussion:** The BoS chairman explained the syllabi for the programme and course outcomes of the course. In pursuance of the programmes specific outcomes Sri. S. Amaleswara Rao, representative from industry suggested that in depth and practical knowledge must be drill in the concept of Entrepreneurship .

**Resolution:** It is Resolved to approve the Syllabus for Entrepreneurship Development, a Life Skill Course for I Semester for all UG Programmes for the academic year 2021-22.

**Agenda 4:** To consider and approve Syllabus for Insurance Promotion, Office Secretaryship (Skill Development Courses) for I Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for Insurance promotion and Office Secretaryship the skill Development for I Semester to all UG programmes offered by the college under CBCS with learning out comes based Curriculum Framework (LOCF) for the academic year 2021-22 onwards is placed before the participants for approval.;

**Discussion:** The BoS chairman explained the syllabi for the programme and course outcomes of the course. In pursuance of the programme specific outcomes DR.N.Thyagaraju , the subject expert suggested that there is a need of practical orientation about Insurance sector

**Resolution:** It is Resolved to approve the Syllabus for Insurance promotion and

Office Secretaryship of the skill Development courses for I Semester to all UG programmes for the academic year 2021-22.

**Agenda 5:** To consider and approve Syllabus for Agriculture Marketing, Advertising, and Logistics and Supply Chain Management (Skill Development Courses) for II Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for Agriculture Marketing, Advertising, and Logistics and Supply Chain Management (Skill Development Courses) for II Semester to all UG programmes offered by the college under CBCS with learning out comes based Curriculum Framework (LOCF) for the academic year 2021-22onwards is placed before the participants for approval.;

**Discussion:** The BoS chairman explained the syllabi for the programme and course outcomes of the course. All the members accepted the programme outcomes and syllibi for all Skill Development Courses

**Resolution:** It is Resolved to approve the Syllabus for Agriculture Marketing, Advertising, and Logistics and Supply Chain Management (Skill Development Courses) for II Semester to all UG programmes for the academic year 2021-22.

**Agenda 6:** To consider and approve Syllabus for Online Business, and Retailing (Skill Development Courses) for III Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for Online Business, and Retailing (Skill Development Courses) for III Semester to all UG programmes offered by the college under CBCS with learning out comes based Curriculum Framework (LOCF) for the academic year 2021-22onwards is placed before the participants for approval.;

**Discussion:** The BoS chairman explained the syllabi for the programme and course outcomes of the course. All the members accepted the programme outcomes and syllabi for all Skill Development Courses

**Resolution:** It is Resolved to approve the Syllabus for Online Business, and Retailing (Skill Development Courses) for III Semester to all UG programmes for the academic year 2021-22.

**Agenda 7 :** To consider and approve the Student Evaluation Policy and Procedure and split-up of CIA & SEE;

**Proposal:** The chairman proposed the evaluation system in each course will be 40 : 60 for Internal Continuous Internal Evaluation (CIA) and Semester End Evaluation(SEE).

**Discussion:** The members of BoS discussed about the merits, demerits and feasibility for the implementation of (40% CIA & 60% SEE) proportion and split-up of CIA. Faculty members of the department expressed their willingness to frame question papers based on the active verbs used to frame question paper pattern on **Blooms Taxonomy**.

**Resolution :** It is resolved to approve the Student Evaluation Policy and Procedure and split-up of CIA & SEE.

*Note: The detailed Student Evaluation Policy and Procedure and split-up of CIA & SEE and blue print of model question papers under SEE is placed.*

**Agenda 8: :** To consider and approve the list of Question paper setters and Examiners.

**Proposal:** The chairman placed the list of Question paper setters and Examiners before the participants for seeking their approval.

**Discussion:** The Faculty members of the department identified subject experts and prepared the list of Paper setters as well as Examiners for Semester End Examinations.

**Resolution :** It is unanimously resolved to approve the list of Question paper setters and Examiners.

*Note: List of Question paper setters and Examiners is placed*

**Agenda 9: :** To consider and approve the Departmental Activities Calendar.

**Proposal:** The chairman placed the list Departmental Activities for UG for the Academic year 2021-22.

**Discussion:** The delegates suggested to organize Workshops, Seminars, Field Trips, Guest / Extension Lectures, Observation of Important Days and Internships for the Academic Year 2021-22.

**Resolution :** It is unanimously resolved to approve the Departmental Activities Calendar.

**Agenda 10:** *To consider and approve Executive Development Programs to be offered. Proposal:* Dr.M.Syam Babu proposed to introduce “Executive Development Programs in TALLY with four modular Programmes with 4 credits with 100 teaching hours.

**Discussion:** All the members discussed the possibilities and need for introduction of Executive Development Programs. The University Representative and subject experts give valuable suggestions to be incorporated in Executive Development Programs in TALLY members agreed the programme in view of scope for enriching the students’ knowledge and its applicability.

**Resolution 7** It is resolved to introduce Executive Development Programs in TALLY for the Academic Year – 2020-21

**Agenda 11 :** To consider and approve the Students Centered Pedagogy Policy to enrich the curriculum.

**Proposal:** On par with the vision of National Education Policy 2021 , the department proposed to followed study material/ Case study based/mapped teaching pedagogy.

**Discussion:** At present the faculty members in the department follow Students Centered Pedagogy which are included Classroom teaching; students seminars, Blended teaching through moodle Cloud, Google class room, CCE- LMS. In addition to these, the members of the Board of studies brainstormed on the appropriate pedagogical strategies that could be used for effective transaction of Commerce Curriculum. The faculty members are assured to adopt outcome based leaning pedagogical Matrix. It will be used to review the attainment of goal at the end of each topic/unit in the syllabi.

**Resolution 8:** It is resolved to adopt the Students Centered Pedagogy Policy to enrich the curriculum.

**Agenda9:** *Any other with the permission of the chair.*

### *Programme Outcomes*

1. The overall inclusive outlook of the course offer a number of value based and Job oriented courses ensured that students are trained update.
2. After through complition of 3 years Bachelor of Commerce (B.Com) Programme , students would gain thourough foundation in the fundamentals of Commerce and Finance concepts .
3. This programme will also enhance the personal skills of the students in personal and professional life.
4. Students will equip with Digital skills and knowlege to excel in their future careers.
5. This programme will encourage the students to practice analytical and critical thinking abilities for good business decision making.
6. The students will gain the knowledge skills and attitude of managfing banking and finance at the end of the Degree course.

### *Programme specific outcomes*

1. Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.
2. Students will be able to do their higher education and can make research in the field of finance and commerce
3. Students will be able to demonstrate progressive learning of various academic concepts related to Commerce, Managemet and Finance & Finance.
4. Students will prove themselves in different professional exams like C.A. , C S, CMA, MPSC, UPSC. As well as other cources.
5. students will regain self confidance through this curriculam which will help them in Self employment Free lancing skills.
6. students can learn how to Analyse the scope of the business by adopting modern technology in the business practice

# SRR & CVR Government Degree College

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Machavaram, Vijayawada, Krishna District, AP-520 004

## Board of Studies - AY:2021-22



SEMESTER-VI

[Choice Based Credit System]

201/201 B.Com General (E.M)

201/001 B.Com General(T.M)

202 B.Com (Computer Application)

203 B.B.A(Bachelor of Business Administration)

# Department of Commerce

## PREFACE

SRR & CVR Govt. Degree College (Autonomous), Vijayawada, is one of the prestigious educational institutions, located in a historically important place like Vijayawada in Krishna District, Andhra Pradesh. Vijayawada is a place of historical and cultural significance and importance. In the same way SRR & CVR Govt. Degree College, has also acquired its significance and prominence in and around Vijayawada by moulding the lives of many students to become great personalities. This college is named after late Sri Raja Rangayyappa Rao and late Sri Chunduru Venkata Reddy, who have been great and noble donors of the city Vijayawada, by whose generosity the college has reached and attained such and this elevated status by way of shaping the lives of many generations of students making them worthy citizens of the country. This college has acquired great standards academically by the contributions of great teachers as well because in the history of any educational institution its teachers play a vital role. The college was established in 1937. It offers 29 undergraduate and 11 post graduate academic programmes with 86 regular faculty members. The college has total strength of around 2,800 students. which includes 1550 boys and 650 girl students at present. The institution was accredited with grade B+ with C.G.P.A 2.6 during March, 2017 by NAAC and got ISO 9001: 2015 certificate during 2019. The college was ranked by NIRF in 101-150 band at NIRF-2020 & 151-200 band in NIRF 2019.

The Department of Commerce is the oldest Department in the college. The Department offers four B.Com programmes, BBA programme, B.Voc in Logistics Management and M.Com (General; Accounts & Taxation) programmes. The department has continually been striving for excellence in teaching and research. The curriculum of the department is upto mark of financial market expectations. CBCS has been implemented for B.Com, BBA and B.Voc., M.Com (General) and M.Com (Accounts & Taxation) programmes. The department has its own computer lab with 40 computer systems with well networked with 24x7 internet facility. The department is ready to incorporate the changes in Financial & Business models in the Industry. The department is framing the curriculum on Learning Outcomes-based Framework to enrich knowledge in the area of Commerce and Finance. The pedagogy of the department is on par with vision of National Education Policy- 2020.

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## Department of Commerce

### Report on Board of Studies Meeting for UG Programmes of the Department for AY-2021-22

The meeting of the Board of Studies in UG Programmes of Commerce was convened on 30<sup>th</sup> November, 2021 at 11.00 A.M. in Department of Commerce ( Room No. 204), under Chairmanship of Smt.G.Karuna Sri, the In- Charge of the Department, SRR & CVR Govt. Degree College (Autonomous), Vijayawada - 520004 for the Academic year 2021-22. The composition of Board of Studies is as follows:

### Composition of the BoS of <sup>BBA</sup>B.Com as Per UGC Guidelines

S.No	Category	Designation in BoS	Name of the person	Remarks
1.	Chairman	The Board of Studies for UG Programmes	Smt.G.Karuna Sri Lecturer in Commerce	Nominated with the Proceedings from the principal vide Rc.No. UG-A/4/BoS/2021-22 Dated: 15/11/2021
2.	University Representative	Member	Dr. R Padmaja Assistant Professor (Senior Scale), Department of Business Management, Krishna University, Machilipatnam.	Nominated with the Proceedings of the Vice-chancellor, Krishna University, MTM, vide KrU/Nominees to BOS/SRR & CVR Govt. Vij/ 2021-22 dated 17/11/2021
3.	Subject Expect	Member	DR.N.Thyagaraju Lecturer in Commerce Government Degree College(W), Guntur, Guntur District	Nominated with the Proceedings from the principal vide RC.No: SRR-UG-Com/2M/BoS-2020-21 dated:15/11/2021.
4.	Subject Expect	Member	Dr.P.P.Chandra Bose Lecturer-in-charge Department of Commerce Govt. Degree College, Razole, East Godavari Dt	Nominated with the Proceedings from the principal vide RC.No: SRR-UG-Com/2M/BoS-2020-21 dated:15/11/2021.
5.	Industry Representative	Member	Sri.S.Amaleswara Rao Head- Accounts & Finance AP Region, Optival Health Solutions Pvt.Ltd	Nominated with the Proceedings from the principal vide RC.No: SRR-SPGS-Com/2M/BoS-2020-21 dated:15/11/2021.
6.	Faculty of the Department	Member	Dr. K. Naveena Lecturer in Commerce	As per UGC Guidelines

7.	Faculty of the Department	Member	Dr. K. Sudhakara Rao Lecturer in Commerce	As per UGC Guidelines
8.	Faculty of the Department	Member	Dr.M.Syam Babu Lecturer in Commerce	As per UGC Guidelines
9.	Faculty of the Department	Member	Smt.E. Sunitha Lecturer in Commerce	As per UGC Guidelines
10.	Faculty of the Department	Member	Dr. C. Bramhaiah Lecturer in Commerce	As per UGC Guidelines
11.	Faculty of the Department	Member	Smt. KSG Sucharitha Lecturer in Commerce	As per UGC Guidelines
12.	Faculty of the Department	Member	Sri.B. Ramakrishna Lecturer in Commerce	As per UGC Guidelines
13.	Faculty of the Department	Member	Smt.Ch. Lakshmi Bharathi Lecturer in Commerce	As per UGC Guidelines
14.	Faculty of the Department	Member	Smt. T.Deepthi Lecturer in Commerce	As per UGC Guidelines
15.	Faculty of the Department	Member	Dr. D.Ch. Appa Rao Lecturer in Commerce	As per UGC Guidelines
16.	Faculty of the Department	Member	Smt. J Santhi Bai Lecturer in Commerce	As per UGC Guidelines
17.	Faculty of the Department	Member	Smt. Razia Sultana Guest Lecturer in Commerce	As per UGC Guidelines
18.	Faculty of the Department	Member	Smt.P.Jhansi Rani Guest Lecturer in Commerce	As per UGC Guidelines
19.	Faculty of the Department	Member	Smt. G.Sailaja Lecturer in Commerce	As per UGC Guidelines
20.	Alumni	Member	Mr. M Pavan Sai M.Com., CA IPCC	Nominated with the Proceedings from the principal vide RC.No: SRR-SPGS-Com/2M/BoS-2020-21 dated:15/11/2021.

**SRR & CVR GOVT. DEGREE COLLEGE (AUTONOMOUS) - VIJAYAWADA**

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*NAAC accredited Institution with grade B+ with C.G.P.A 2.6 during March, 2017*

**Department of commerce Management  
List of Examiners and Paper setters**

S.N O	Name of the Examiners	Designat ion	College	Place
1	Dr. P. Thyaga Raju	Lecturer	Govt. Degree College- Women's	Guntur Guntur Dist
2	Dr. m. Subhash Chandra Bose	Lecturer	Lecturer GDC	Rajol East Godavari. Dist.
3	Sri. M. Srinivasa Rao	Lecturer	LkireddyHanimareddyG DC,	Mylavaram Krishna Dist.
4	Sri. B. Siva Nageswara Rao	Lecturer	VSR GDC	MOVVA Krishna Dist.
5	Sri. P.Murali	Lecturer	TSR& ERR GDC	Pamarru Krishna Dist.
6	Dr. B. Prathima	Lecturer	GDC (Autonomous)	Rajamahendrav aram
7	Dr.P.V. Radhika	Lecturer	TSR& ERR GDC	Pamarru Krishna Dist.
8	Sri. Kondala Rao	Lecturer	VSR, Government Degree College,	MOVVA Krishna Dist.
9	Sri. AbhubhakarSha harya	Lecturer	Govt. Degree College	Thiruvuru Krishna Dist.
10	Dr. Dhana Lakhmi	Lecturer	SWRGDC- G	Kanchika Charla Krishna Dist.
11	Dr. K. Shanmukha Rao	Lecturer	Govt. Degree College (Autonomous)	Rajamahandrav aram East Godavari Dist.
12	Sri. N Srinivasa Rao	Lecture	YVNR Govt. Degree College	Kaikaluru Krishna Dist.
13	Sri. Abdul Gaffer	Lecturer	Govt. Arts College	Thiruvuru Krishna Dist.
14	Dr. B.T.Narsareddy	Lecturer	Govt. Arts College	Rajamahandrav aram East Godavari Dist.
15	P.V.V.Satyanara yana	Lecturer	Govt. Arts College	Rajamahandrav aram

				East Godavari Dist.
S.N O	Name of the Examiners	Designation	College	Place
16	Dr.G.Srinivasa Rao	Lecturer	Dr.V.S.Krishna College (A)	Visakapatanam
17	Dr. V.Chitti Babu	Lecturer	Dr.V.S.Krishna College (A)	Dr.V.S.Krishna College (A)
18	Dr.J.Pandu Ranga Rao	Lecturer	P.R.Govt., Degree College	Kakinada East Godavari Dist
19	P.Lakshman Rao	Lecturer	P.R.Govt., Degree College	Kakinada East Godavari Dist
20	Dr.Ch.Vishnu Murthy	Lecturer	P.R.Govt., Degree College	Kakinada East Godavari Dist

*R. Padma*

University Nominee

*[Signature]*

(Dr. N. Th. Yagalla)

P. P. Chandra

(Dr. P. P. Chandra Bose)

Subject Experts

*G. Karuna*

Chairman  
Board of Studies

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## Department of Commerce

### BOARD OF STUDIES MEETING FOR UG PROGRAMMES

#### AGENDA

ACADEMIC YEAR: 2021-22

The meeting of the Board of Studies in UG Programmes of Commerce was convened on 30<sup>th</sup> November, 2021 at 11.00 a.m. in Department of Commerce ( Room No. 204), under Chairmanship of Smt.G.Karuna Sri, the in- Charge of the department with the following agenda:

#### Agenda:

1. To consider and approve Programme Structure of UG Programmes of the Department for the admitted batch 2021-22.





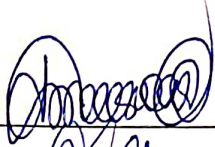

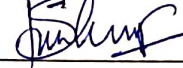

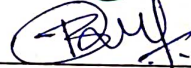
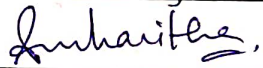


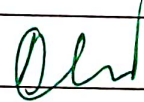
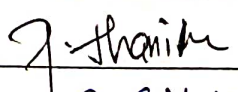
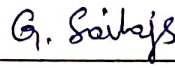
S.No	Name of the Programme	Programme Code	Remarks
1	B.Com (General- EM)	201/201	
2	B.Com (Computer Application)	202	
3	B.Com (Banking Insurance and Financial Services)	204	
4	B.Com (Accounting & Taxation)	206	New Programme from AY 2021-22
5	BBA (General)	203/201	
6	BBA (Digital Marketing)	207	New Programme from AY 2021-22

2. To consider and approve the detailed Syllabi for Courses all Semesters (I, II, III, IV, V and IV) of the programmes offered by the Department under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
3. To consider and approve Syllabus for Entrepreneurship Development, Life Skill Course for I Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
4. To consider and approve Syllabus for Insurance Promotion, Office Secretaryship (Skill Development Courses) for I Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

5. To consider and approve Syllabus for Agriculture Marketing, Advertising, and Logistics and Supply Chain Management (Skill Development Courses) for II Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
6. To consider and approve Syllabus for Online Business, and Retailing (Skill Development Courses) for III Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
7. To consider and approve the Student Evaluation Policy and Procedure and split-up of CIA & SEE;
8. To consider and approve the list of Question paper setters and examiners;
9. To consider and approve the Departmental Activities Calendar;
10. To consider and approve Executive Development Programs (Certificate Courses) to be offered;
11. To consider and approve the Students Centered Pedagogy Policy to enrich the curriculum;
12. Any other with the permission of the chair.

Members Presented

6

S.No	Name of the person	Designation in BoS	Signature
1.	Smt.G.Karuna Sri Lecturer in Commerce	Chairman of BoS	
2.	Dr. R Padmaja Assistant Professor (Senior Scale), Department of Business Management, Krishna University, Machilipatnam.	University Representative	
3.	DR.N.Thyagaraju Lecturer in Commerce Government Degree College(W), Guntur, Guntur District	Subject Expect	
4.	Dr.P.P.Chandra Bose Lecturer-in-charge Department of Commerce Govt. Degree College, Razole, East Godavari Dt	Subject Expect	
5.	Sri.S.Amaleswara Rao Head- Accounts & Finance AP Region, Optival Health Solutions Pvt.Ltd	Industry Representative	
6.	Dr. K. Naveena Lecturer in Commerce	Member	
7.	Dr. K. Sudhakara Rao Lecturer in Commerce	Member	
8.	Dr.M.Syam Babu Lecturer in Commerce	Member	
9.	Smt.E. Sunitha Lecturer in Commerce	Member	
10.	Dr. C. Bramhaiah Lecturer in Commerce	Member	
11.	Smt. KSG Sucharitha Lecturer in Commerce	Member	
12.	Sri.B. Ramakrishna Lecturer in Commerce	Member	
13.	Smt.Ch. Lakshmi Bharathi Lecturer in Commerce	Member	
14.	Smt. T.Deepthi Lecturer in Commerce	Member	
15.	Dr. D.Ch. Appa Rao Lecturer in Commerce	Member	
16.	Smt. J Santhi Bai Lecturer in Commerce	Member	
17.	Smt. Razia Sultana Guest Lecturer in Commerce	Member	
18.	Smt.P.Jhansi Rani Guest Lecturer in Commerce	Member	
19.	Smt. G.Sailaja Lecturer in Commerce	Member	
20.	Mr. M Pavan Sai M.Com., CA IPCC	Alumni	

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## Department of Commerce & Management

BOARD OF STUDIES MEETING FOR UG PROGRAMME

CONDUCTED ON 30<sup>th</sup> November, 2021

### MINUTES

ACADEMIC YEAR: 2021-22

### Minutes and Resolutions of Board of Studies Meeting

The Minutes of Board of Studies meeting in UG Courses which was convened on 30th November, 2021 at 11.00 a.m. under Chairmanship of *Smt. G. Karuna Sri*, the In- Charge of the department is as follows:

**Agenda 1:** To consider and approve Programme Structure of B.com (General) (Programme Code :201), B.Com(BIFS)( Programme Code 204), B.Com( Computer Applications)( Programme Code 202), B.Com ((Accounts & Taxation) (Programme Code:206 ) BBA( General) (Programme Code: 203) and ,BBA( Digital Marketing)(Programme Code:207) for the admitted batch -2020-21 and 2021-22.

**Proposal:** The Chairperson, *Smt. G. Karuna Sri*, the In- Charge of the department welcomed the members of BoS and initiated discussion on agenda points., Chairman of BoS proposed 144 credits for Three years B.com (General) (Programme Code :201), B.Com(BIFS)( Programme Code 203), B.Com( Computer Applications: 202)( Programme Code), B.Com ((Accounts & Taxation) (Programme Code: 206) BBA( General) (Programme Code:203 ) , and BBA( Digital Marketing)(Programme Code:207) for the admitted batch -2020-21 and 2021-22.The Three years programmes are splitted

into 6 semesters as per Krishna University (Parent University) Guidelines.

**Discussion:** The University Representative, Dr. R Padmaja enquired above the changes made in the framework of the courses. Then Smt. G. Karuna Sri brings the changes in courses. They are “Introducing Indian Banking system” in place of “Business Environment ” to the I semester BIFS course; “Financial services” in place of “ Business Environment” to the I semester Accounting & Taxation course comparison with Krishna University B.Com Programme structure. There is no notable changes in credits of courses, and framework of the courses and their Titles..

**Resolution 1:** It is resolved to approve the Programme Structure of B.com (General) (Programme Code :201), B.Com(BIFS)( Programme Code: 204), B.Com( Computer Applications: )( Programme Code: 202), B.Com ((Accounts & Taxation) (Programme Code:206 ) BBA( General) (Programme Code:203 ) , and BBA( Digital Marketing)(Programme Code: 207) from the Academic year 2020-21 onwards.

**Agenda 2 :** To consider and approve the detailed Syllabi for Courses of all Semesters (I, II, III IV, V and IV) of the programmes offered by the Department under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for the courses in Semester I B.Com( Accounting & Taxation) and BBA( Digital Marketing) and for all courses of III ,IV, V & VI Semester is placed before the participants for approval.

**Discussion:** Madam Dr. R Padmaja, the University Representative, DR.N.Thyagaraju and Dr.P.P.Chandra Bose, the subject experts enquired the level of changes made in courses. The faculty members explained the changes made in the courses and rationality behind the assigning number of teaching hours per each Unit in the courses. They also explained mapped **study material/ Case study based teaching pedagogy** and assured the syllabi had been prepared with Learning Outcomes-based Framework to reach programme specific outcomes and overall programme outcomes of the institution. The chairman of BoS explained that the “**Enriched Module**” is added for each course which will enrich the knowledge and concepts in that particular area. The learners can utilize this opportunity to upgrade the knowledge. This module is not a part of assessment/ evaluation of student. All the members in the meeting felt that the proposed syllabi will suit the present needs of the students to gain required knowledge in the concerned areas. The pedagogy of the department will impart the curricular material to students.

**Resolution:** It is resolved to Approve B.com (General) (Programme Code :201), B.Com(BIFS)( Programme Code: 204), B.Com( Computer Applications)(

Programme Code: 202), B.Com ((Accounts & Taxation) (Programme Code: 206 )  
BBA( General) (Programme Code:203 ) and BBA( Digital  
Marketing)(Programme Code:207) for the admitted batch -2020-21 and 2021-22.

**Agenda 3:** To consider and approve Syllabus for Entrepreneurship Development, a Life Skill Course for I Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for Entrepreneurship Development, a Life skill course for I Semester to all UG programmes offered by the college under CBCS with learning out comes based Curriculum Framework (LOCF) for the academic year 2021-22 onwards is placed before the participants for approval.;

**Discussion:** The BoS chairman explained the syllabi for the programme and course outcomes of the course. In pursuance of the programmes specific outcomes Sri. S. Amalswara Rao, representative from industry suggested that in depth and practical knowledge must be drill in the concept of Entrepreneurship .

**Resolution:** It is Resolved to approve the Syllabus for Entrepreneurship Development, a Life Skill Course for I Semester for all UG Programmes for the academic year 2021-22.

**Agenda 4:** To consider and approve Syllabus for Insurance Promotion, Office Secretaryship (Skill Development Courses) for I Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for Insurance promotion and Office Secretaryship the skill Development for I Semester to all UG programmes offered by the college under CBCS with learning out comes based Curriculum Framework (LOCF) for the academic year 2021-22 onwards is placed before the participants for approval.;

**Discussion:** The BoS chairman explained the syllabi for the programme and course outcomes of the course. In pursuance of the programme specific outcomes DR.N.Thyagaraju , the subject expert suggested that there is a need of practical orientation about Insurance sector

**Resolution:** It is Resolved to approve the Syllabus for Insurance promotion and

Office Secretaryship of the skill Development courses for I Semester to all UG programmes for the academic year 2021-22.

**Agenda 5:** To consider and approve Syllabus for Agriculture Marketing, Advertising, and Logistics and Supply Chain Management (Skill Development Courses) for II Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for Agriculture Marketing, Advertising, and Logistics and Supply Chain Management (Skill Development Courses) for II Semester to all UG programmes offered by the college under CBCS with learning out comes based Curriculum Framework (LOCF) for the academic year 2021-22onwards is placed before the participants for approval.;

**Discussion:** The BoS chairman explained the syllabi for the programme and course outcomes of the course. All the members accepted the programme outcomes and syllibi for all Skill Development Courses

**Resolution:** It is Resolved to approve the Syllabus for Agriculture Marketing, Advertising, and Logistics and Supply Chain Management (Skill Development Courses) for II Semester to all UG programmes for the academic year 2021-22.

**Agenda 6:** To consider and approve Syllabus for Online Business, and Retailing (Skill Development Courses) for III Semester for all UG Programmes offered by the College under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;

**Proposal:** The proposed syllabi for Online Business, and Retailing (Skill Development Courses) for III Semester to all UG programmes offered by the college under CBCS with learning out comes based Curriculum Framework (LOCF) for the academic year 2021-22onwards is placed before the participants for approval.;

**Discussion:** The BoS chairman explained the syllabi for the programme and course outcomes of the course. All the members accepted the programme outcomes and syllabi for all Skill Development Courses

**Resolution:** It is Resolved to approve the Syllabus for Online Business, and Retailing (Skill Development Courses) for III Semester to all UG programmes for the academic year 2021-22.

**Agenda 7 :** To consider and approve the Student Evaluation Policy and Procedure and split-up of CIA & SEE;

**Proposal:** The chairman proposed the evaluation system in each course will be 40 : 60 for Internal Continuous Internal Evaluation (CIA) and Semester End Evaluation(SEE).

**Discussion:** The members of BoS discussed about the merits, demerits and feasibility for the implementation of (40% CIA & 60% SEE) proportion and split-up of CIA. Faculty members of the department expressed their willingness to frame question papers based on the active verbs used to frame question paper pattern on **Blooms Taxonomy**.

**Resolution :** It is resolved to approve the Student Evaluation Policy and Procedure and split-up of CIA & SEE.

**Note:** *The detailed Student Evaluation Policy and Procedure and split-up of CIA & SEE and blue print of model question papers under SEE is placed.*

**Agenda 8: :** To consider and approve the list of Question paper setters and Examiners.

**Proposal:** The chairman placed the list of Question paper setters and Examiners before the participants for seeking their approval.

**Discussion:** The Faculty members of the department identified subject experts and prepared the list of Paper setters as well as Examiners for Semester End Examinations.

**Resolution :** It is unanimously resolved to approve the list of Question paper setters and Examiners.

**Note:** *List of Question paper setters and Examiners is placed*

**Agenda 9: :** To consider and approve the Departmental Activities Calendar.

**Proposal:** The chairman placed the list Departmental Activities for UG for the Academic year 2021-22.

**Discussion:** The delegates suggested to organize Workshops, Seminars, Field Trips, Guest / Extension Lectures, Observation of Important Days and Internships for the Academic Year 2021-22.

**Resolution :** It is unanimously resolved to approve the Departmental Activities Calendar.

**Agenda 10:** *To consider and approve Executive Development Programs to be offered. Proposal:* Dr.M.Syam Babu proposed to introduce “Executive Development Programs in TALLY with four modular Programmes with 4 credits with 100 teaching hours.

**Discussion:** All the members discussed the possibilities and need for introduction of Executive Development Programs. The University Representative and subject experts give valuable suggestions to be incorporated in Executive Development Programs in TALLY members agreed the programme in view of scope for enriching the students’ knowledge and its applicability.

**Resolution 7** It is resolved to introduce Executive Development Programs in TALLY for the Academic Year – 2020-21

**Agenda 11 :** To consider and approve the Students Centered Pedagogy Policy to enrich the curriculum.

**Proposal:** On par with the vision of National Education Policy 2021 , the department proposed to followed study material/ Case study based/mapped teaching pedagogy.

**Discussion:** At present the faculty members in the department follow Students Centered Pedagogy which are included Classroom teaching; students seminars, Blended teaching through moodle Cloud, Google class room, CCE- LMS. In addition to these, the members of the Board of studies brainstormed on the appropriate pedagogical strategies that could be used for effective transaction of Commerce Curriculum. The faculty members are assured to adopt outcome based leaning pedagogical Matrix. It will be used to review the attainment of goal at the end of each topic/unit in the syllabi.

**Resolution 8:** It is resolved to adopt the Students Centered Pedagogy Policy to enrich the curriculum.

**Agenda9:** *Any other with the permission of the chair.*

### Programme Outcomes

1. The overall inclusive outlook of the course offer a number of value based and Job oriented courses ensured that students are trained update.
2. After through completion of 3 years Bachelor of Commerce (B.Com) Programme , students would gain thorough foundation in the fundamentals of Commerce and Finance concepts .
3. This programme will also enhance the personal skills of the students in personal and professional life.
4. Students will equip with Digital skills and knowlege to excel in their future careers.
5. This programme will encourage the students to practice analytical and critical thinking abilities for good business decision making.
6. The students will gain the knowledge skills and attitude of managfing banking and finance at the end of the Degree course.

### Programme specific outcomes

1. Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.
2. Students will be able to do their higher education and can make research in the field of finance and commerce
3. Students will be able to demonstrate progressive learning of various academic concepts related to Commerce, Managemet and Finance & Finance.
4. Students will prove themselves in different professional exams like C.A. , C S, CMA, MPSC, UPSC. As well as other cources.
5. students will regain self confidance through this curriculam which will help them in Self employment Free lancing skills.
6. students can learn how to Analyse the scope of the business by adopting modern technology in the business practice

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**

**Department of Commerce and Business Management**

**I Year All B.Com/ BBA Degree Course – I Semester**

**Proposed Syllabus**

**(w.e.f - 2021- 22 academic year)**

**LIFE SKILL DEVELOPMENT COURSE**

**Course Code: LS N-1012**

**ENTREPRENEURSHIP DEVELOPMENT**

No . of lecture hours/week	02	Continuous internal Assessment (CIA)	nil
No. of Credits	02	Semester End Evaluation (SEE)	50
Total NO. of lecture hours	30	Total Marks	50
Exam Hours 02			

**Course Outcomes:** By successful completion of the course, students will be able to;

**CO-1 :** Understand the concept of Entrepreneurship, its applications, and its scope.

**CO-2 :** Government policies, Aware of various tax incentives, Concessions available to start-ups

**CO-3:** Applies the knowledge for generating a broad idea for starting an enterprise/start-up- **CO-4 :** Understand the content for preparing a Project Report for a start-up and differentiate between Financial, Technical analysis, and business feasibility

**CO-5 :** Know various types of financial institutions that help the business at the Central, State and Local Levels

**UNIT – I: Entrepreneurship:** Definition and Concept of entrepreneurship - Entrepreneur Characteristics

– Classification of Entrepreneurs –Role of Entrepreneurship in Economic Development –Start-ups

**UNIT – II: Idea Generation and Project Formulation:** Ideas in Entrepreneurships – Sources of New Ideas

– Techniques for Generating Ideas – Preparation of Project Report –Contents; Guidelines for Report preparation – Project Appraisal Techniques –Economic Analysis-Financial Analysis-Market Analysis

UNIT – III: Institutions Supporting and Taxation Benefits: Central level Institutions: NABARD; SIDBI, –State Level Institutions –DICs – SFC - Government Policy for MSMEs - Tax Incentives and Concessions **Reference books:**

1. Arya Kumar, Entrepreneurship, Pearson, Delhi
2. Poornima MCH, Entrepreneurship Development –Small Business Enterprises, Pearson, Delhi
3. Sangeetha Sharma, Entrepreneurship Development, PHI Learning

4. Kanishka Bedi, Management and Entrepreneurship, Oxford University Press, Delhi
5. Anil Kumar, S., ET.al., Entrepreneurship Development, New Age International Publishers, New Delhi
6. Khanka, SS, Entrepreneurship Development, S. Chand, New Delhi
7. Peter F. Drucker, Innovation and Entrepreneurship
8. A.Sahay, M. S. Chhikara, New Vistas of Entrepreneurship: Challenges & Opportunities
9. Dr B E V L Naidu, Entrepreneurship. Seven Hills Publishers

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**

*1 Year B.Com/ BBA Degree Course I Semester*

*(w.e.f - 2021 - 22 academic year)*

**SKILL DEVELOPMENT COURSES**

**Course Code: SD N- 1036**

**INSURANCE PROMOTION**

**Syllabus**

Total 30 hrs

(02h/wk), 02 Credits & Max 50 Marks

**Learning Outcomes:**

By successful completion of the course, students will be able to;

1. Understand the field-level structure and functioning of the insurance sector and its role protecting the risks
2. Comprehend pertaining skills and their application for promoting insurance coverage
3. Prepare better for the Insurance Agent examination conducted by IRDA
4. Plan 'promoting insurance coverage practice' as one of the career options.

**SYLLABUS:**

**UNIT- I :**

Introduction of Insurance - Types of insurances. Growth of Insurance sector in India - Regulatory mechanism (IRDA) - Its functions

**UNIT- II:**

Life Insurance plans. Health insurance plans. Products and features. Contents of documents- Sales Promotion methods - Finding prospective customers -Counselling - Helping customers in filing - Extending post-insurance service to customers.

**UNIT- III :**

General Insurance - Its products (Motor, Marine, Machinery, Fire, Travel, and Transportation) and features. Contents of documents. Dealing with customers - Explaining Products to Customers - Promoting Customer loyalty. Maintenance of Records.

**Co-curricular Activities Suggested: (4 hrs)**

1. Collection of pamphlets of various insurance forms and procedures
2. Invited Lectures by Development Officers concerned
3. Mock practice of selling of insurance products
4. Preparation of working documents
5. Assignments, Group discussion, Quiz etc.

**Reference books:**

1. Principles of Insurance, Himalaya Publishing House
2. Principles and Practice of Insurance, "
3. Fundamentals of insurance, "
4. Life and General Insurance Management, "
5. Financial services, Tata McGraw hill
6. Insurance Principles and Practices, Sultan Chand & Sons
7. Websites on insurance promotion

**SRR &CVR Government Degree College (Autonomous),Vijayawada.**

**Department of Commerce and Business Management**

**I Year B.Com/ BBA Degree Course- I Semester**

**(w.e.f - 2021 - 22 academic year)**

**SKILL DEVELOPMENT COURSES**

**OFFICE SECRETARYSHIP**

**SYLLABUS**

**Learning Outcomes:**

By the successful completion of the course, the student will be able to;

1. Understand the organizational hierarchy and outlines of functioning
2. Comprehend the role of office secretaryship in a small and medium organization
3. Acquire knowledge of office procedures and interpersonal skills
4. Apply the skills in preparing and presenting notes, letters, statements, and reports indifferent situations.

**UNIT I:**

Introduction – Organisational structure of a small and medium organization – Types of offices - Kinds of secretaries - The scope of office secretaryship

**UNIT II:**

The role of an office secretary -Duties and responsibilities- Usage of different devices flow charts and office manuals – Coordinating different wings of an office/organisation – Arranging common meetings - Operations of banking and financial services - travel and hospitality management services

**UNIT III:**

Office procedures – Filing– Circulating files - Preparation of notes, circulars, agenda, and minutes of meetings – Issue of press notes - Maintenance of files and records - Inventory, office, human resources, financial and confidential - maintaining public relations.

**Co-curricular Activities: 04 hrs**

1. Visit various organizations (Hospitals, Hotels, Hospitality centers)
2. Preparation of appointment letters, dismissal letters, memos, Issue of appreciation/motivation letters,
3. Releasing of Press notes, notices, and circulars
4. Arranging invited lectures from office executives, auditors, and managers
5. Assignments, Group discussion, Quiz etc.

**Reference books:**

1. Rapidex Professional course - Pustal Mahal Group
2. James Stromen, Kevin Wilson and Jennifer Wauson - American Management Association
3. M.C.Kuchal, Secretarial Practice - S.Chand Publications
4. Charles K.B 1856 Ober - The Association of Secretaryship - Nabu Press
5. Websites on Office secretaryship

**SRR & CVR GOVERNMENT DEGREE COLLEGE ( AUTONOMOUS) – VIJAYAWADA**  
**DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT**  
**I – B.com GENERAL(EM)**  
**FIRST SEMESTER PROGRAMME STRUCTURE**  
**( w.e.f. 2021-22 Academic Year)**

<b>COURSE</b>	<b>NAME OF THE SUBJECT</b>	<b>TOTAL MARKS</b>	<b>MID-SEM MARKS</b>	<b>SME-END MARKS</b>	<b>TEACHING HOURS</b>	<b>CREDITS</b>
First Language	English	100	40	60	4	3
Second Language	Telugu/Hindi/Urdu/ Sanskrit/French/Arabic	100	40	60	4	3
Life Skills	Human Values And Professional Ethics	50		50	2	2
	Computer Applications					
	Entrepreneurship Development					
Skill Development Courses	Office Secretaryship	50		50	2	2
	Insurance Promotion					
<b>CORE SUBJECTS</b>						
1A	Fundamentals of Accounting	100	40	60	5	4
1B	Business Organization And Management	100	40	60	5	4
1C	Business Environment	100	40	60	5	4
	<b>Total</b>	<b>600</b>	<b>200</b>	<b>400</b>	<b>27</b>	<b>22</b>

**SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)-VIJAYAWADA**  
**DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT**  
**I – B.com - Computer Application**  
**FIRST SEMESTER PROGRAMME STRUCTURE**  
**( w.e.f. 2021-22 Academic Year)**

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SEM-END MARKS	TEACHING HOURS	CREDITS
First Language	English	100	40	60	4	3
Second Language	Telugu/Hindi/Urdu/ Sanskrit/French/Arabic	100	40	60	4	3
Life Skills	Human Values And Professional Ethics	50		50	2	2
	Computer Applications					
	Entrepreneurship Development					
Skill Development Courses	Office Secretaryship	50		50	2	2
	Insurance Promotion					
<b>CORE SUBJECTS</b>						
1A	Fundamentals Of Accounting	100	40	60	5	4
1B	Business Organization and Management	100	40	60	5	4
1C	Information Technology	100	40	60	5	4
	Total	600	200	400	27	18

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**I Year B.Com (Gen/ CA/BIFS/A&T) Degree Course- I**  
**Semester Course code -FA N-1201**  
**(w.e.f - 2021 - 22 academic year)**  
**Title of the Course: -FUNDAMENTALS OF ACCOUNTING**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours			
03			

- Course Outcomes:** On completion of this course, the students will be able to
- CO1.** Demonstrate the applicability of the concept of accounting to understand the managerial Decisions and financial statements
- CO2.** Apply the Financial Statement Analysis associated with Financial Data in the organization
- CO3.** Analyze the complexities associated with the management of the cost of products and services in the Organization
- CO4 -** Describe the purpose of accounting and explain its role in business and society.
- CO5 -** Demonstrate an understanding of inventory, receivables, long-lived assets, liabilities, and stockholder's equity and recommend appropriate accounting treatment

**UNIT-1: Introduction**-Need for Accounting-Definition - Objectives, - Accounting Concepts and Conventions - GAAP - Accounting Cycle - Classification of Accounts and its Rules - Book Keeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

**UNIT- II: Subsidiary Books:**

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems).

**UNIT- III: Trial Balance and Rectification of Errors:** Preparation of Trial balance - Errors - Meaning - Types of Errors - Rectification of Errors - Suspense Account (including Problems)

**UNIT - IV: Bank Reconciliation Statement**-Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favorable and Unfavorable Balance (including Problems).

**UNIT- V: Final Accounts:**

Preparation of Final Accounts: Trading account - Profit and Loss Account - Balance Sheet - Final Accounts with Adjustments (including Problems)

**Enriched Module:** Accounting Concepts, classification of Accounts, preparation of BRS, Rectification of errors and preparation of Trading, Profit & Loss account

**References:**

1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, SChand Publications
2. T.S.Reddy & A. Murthy, Financial Accounting, Margham Publications
3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.
7. V.K.Goyal, Financial Accounting, Excel Books
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications  
Prof EChandraiah : Financial Accounting Seven Hills International Publishers

**SRR & CVR GOVT DEGREE COLLEGE (Autonomous), VIJAYAWADA**  
**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**I Year B.Com (Gen/ CA/BIFS/A&T) Degree Course - I**  
**Semester Course code-BOM N-1202**  
**(w.e.f - 2021 - 22 academic year)**

**Title of the Course: -Business Organisation and Management**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes:**

**At the end of the course, the student will be able to**

CO1: Understand different forms of business organizations.

CO2: Comprehend the nature of a Joint Stock Company and formalities to promote a Company. CO3: Describe the Social Responsibility of Business toward society.

CO4 : Critically examine the various organizations of the business firms and judge the best among them.

CO5: Design and plan to register a business firm. Prepare different Documents to register a company at his own and articulate new models of business organizations.

**UNIT - I: Introduction Concepts of Business, Trade, Industry, and Commerce:**

Business – Meaning, Definition, Features, and Functions of Business - Trade Classification – Aids to Trade Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organization.

**UNIT - II: Forms of Business Organizations:**

Features, Merits, and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demerits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)-Differences between Private Limited Public Limited Company.

**UNIT - III: Company Incorporation:**

Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of the prospectus.)

**UNIT -IV -: Management:** Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management.

**UNIT – V: Functions of Management:**

Different Functions of Management - Meaning – Definition – Characteristics Merits and Demits of Planning - Principles of Organisation – Line and staff of Organisation

**Enriched Module:** Awareness about the concepts of Management, and various forms of Organisations ,enriched with the process of incorporation of Company and functions and theories of Management.

**Reference Books:**

1. Industrial Organization and Management,C.B.Guptha, SultanChand.
2. Business Organization - C.D.Balaji and G. Prasad, Margham Publications,Chennai.
3. Business Organization -R.K.Sharma and Shashi K Gupta, KalyaniPublications.
4. Business Organization & Management: Sharma Shashi K. Gupta, KalyaniPublishers
5. Business Organization & Management: C.R. Basu, Tata McGrawHill
6. Business Organization & Management: M.C. Shukla S.Chand,
7. Business Organisation and Management, Dr.NeeruVasisht, Tax MannPublications.
8. Business Organisation and Management, Dr B E V L Naidu,  
Seven HillsInternational Publishers, Hyderabad

**SRR & CVR Government Degree College (Autonomous), Vijayawada.  
Department of Commerce and Business Management**

**Proposed syllabus of  
I Year B.Com (Gen) Degree Course - I Semester  
Course code-BE N-1203  
(w.e.f - 2021 - 22 academic year)**

**Title of the Course: -Business Environment**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes:**

**At the end of the course, the student will be able to;**

**CO1- Understand the concept of the business environment.**

**CO2 - Define Internal and External elements affecting the business environment**

**.CO3- Explain the economic trends and their effect on Government policies.**

**CO4- Critically examine the recent developments in economic and business policies of the Government.**

**CO5- Evaluate and judge the best business policies in the Indian business environmentDevelop new ideas for creating good business environment**

**UNIT – I : Overview of Business Environment:**

Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions ofBusiness Environment - Environmental Analysis.

**UNIT – II: Economic Environment:**

Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans

**UNIT III: Economic Policies:**

Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI

**UNIT – IV: Social, Political, and Legal Environment:**

Concept of Social Responsibility of Business towards Stakeholders - Demonetization, GST and their Impact - Political Stability – Legal Changes.

**UNIT- V : Global Environment:** Globalization – Meaning – Role of WTO – WTO Functions - IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalisation.

**Enriched Module:** Overview of Business environment, enriched knowledge in Economic environment and Global environment.

**Suggested Readings:**

1. K. Aswathappa : Essentials of Business Environment, HimalayaPublishingHouse`
2. Francis Cherunilam : Business Environment,Himalaya PublishingHouse
3. Dr S Sankaran: : Business Environment,MarghamPublications
4. S.K. Mishra and V.K. Puri : Economic Environment of Business,HPH
5. Rosy Joshi and Sangam Kapoor : Business Environment, KalyanaiPublications
6. A C Fernando: Business Environment, Pearson
7. Dr V Murali Krishna, Business Environment, SpectrumPublicationsE
8. Namitha Gopal, Business Environment, McGraw Hill

**SRR & CVR GOVT DEGREE COLLEGE (A), VIJAYAWADA**  
**DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT**  
**I – B.com ( Banking, Insurance and Financial Services)**  
**FIRST SEMESTER PROGRAMME STRUCTURE**  
**( w.e.f. 2021-22 Academic Year)**

COURSE	NAME OF THE SUBJECT	TOTAM ARKS	MID- SEM MARKS	SEM- END MARKS	TEACHING HOURS	CREDITS
First Languag e	English	100	40	60	4	3
Second Languag e	Telugu/Hindi/Urdu/ Sanskrit/French/Arabi c	100	40	60	4	3
Life Skills	Human Values AndProfessional Ethics	50		50	2	2
	Computer Applications					
	Entrepreneurship Development					
Skill Developme nt Courses	Office Secretaryship	50		50	2	2
	Insurance Promotion					
<b>CORE SUBJECTS</b>						
1A	Fundamentals Of Accounting	100	40	60	5	4
1B	Business OrganisationAnd Management	100	40	60	5	4
1C	Indian Banking system	100	40	60	5	4
	Total	600	200	400	27	22

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**I Year B.Com - (Banking, Insurance, and Financial Services,)**  
**Degree Course - I Semester**  
**(w.e.f - 2021 - 22 academic year)**

**Course code -**

Title of the Course: **INDIAN BANKING SYSTEM -Syllabus for AY 2021- 22**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes :** By the end of the course ,students will be able .

CO1 : To provide a better understanding of the functions of commercial banks and the regulatory functions of RBI and SEBI.

CO2 : To make aware of the Innovation of banking systems to the customers. CO3 : To acquaint the students with how the credit control measures work like Repo rate, Reverse Repo rate, CRR.

CO4 : To summarize with different banks with different credit facilities CO5: To make understand the relationship between banker and customer responsibilities of collecting and paying bankers.

**UNIT - I: Banking- concept,**

Banking regulation Act, Nationalized banks- Scheduled and Non-Scheduled banks. Commercial Banks-definition, Functions, current scenario of Indian banking system Developed countries and Undeveloped countries

**UNIT -II: Banking system in India:**

Unit Banking, Branch Banking, Investment Banking, Indigenous Banking, Cooperative Banks, Regional Rural Bank, SIDBI, NABARD EXIM Bank, industrial bank.

**UNIT - III: Innovation in banking:**

meaning and concept of innovation

Importance of changes in the banking system, Electronic banking, Online, and Offshore banking internet banking, ATMS, RTGS, NEFT, mobile banking, credit cards and debit cards.

**UNIT - IV: Banker and Customer**

Meaning and definitions of banker and customer, Relationship between customer and banker, opening of the account with bank, types of customers, KYC Norms. Duties and responsibilities of paying banker and collecting bankers

**UNIT - V: Regulatory system:**

RBI-Origin , Organisational Structure ,Functions of RBI-regulatory powers- qualitative and quantitative Methods SEBI - organisational structure -regulatory functions - guidelines for underwritings, Venture capital and Merchant Banking.

**Enriched Module:** Functions of commercial bank, Supervision of RBI, types of banks, innovation of banks, Banker and Customer relationship.

**References :**

1. Khan,M.Y. Indian Financial System, Tata McGraw Hill Publishing Company Ltd, NewDelhi.
2. Banking Theory :Law and Practice: B. Santhanam; Margram Publication.
3. Introduction to Banking: VijayaRaghavan ,Excel books.
4. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers.
5. [rbi.org.in](http://rbi.org.in)

**SRR &CVR Government Degree College (Autonomous),Vijayawada.**  
**Department of Commerce and Business**  
**Management Proposed syllabus of**  
**I – B.com ( Accounting & Taxation)**  
**FIRST SEMESTER PROGRAMME STRUCTURE ( w.e.f. 2021-22 Academic Year)**

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SEM-END MARKS	TEACHING HOURS	CREDITS
First Language	English	100	40	60	4	3
Second Language	Telugu/Hindi/Urdu / Sanskrit/French/Arabic	100	40	60	4	3
Life Skills	Human Values And Professional Ethics	50		50	2	2
	Computer Applications					
	Entrepreneurship Development					
Skill Development Courses	Office Secretaryship	50		50	2	2
	Insurance Promotion					
<b>CORE SUBJECTS</b>						
1A	Fundamentals Of Accounting	100	40	60	5	4
1B	Business Organisation And Management	100	40	60	5	4
1C	Financial Services	100	40	60	5	4
	Total	600	200	400	27	22

**SRR &CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**I Year B.Com - Accounting & Taxation ), Degree Course - I Semester**

(w.e.f - 2021 - 22 academic year)

**Course code:**

**Title of the Course: -Financial Services**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes:** At the end of the course, the student will be able to;

**C01-:** Understand the role and function of the financial system in reference to the macro economy

**C02-** Demonstrate an awareness of the current structure and regulation of the Indian financial services sector

**C03-** Evaluate and create strategies to promote financial products and services.

**C04-** Manage businesses with different tools and techniques.

**C05-** Identify the factors that affect interest rates and evaluate relationships between the prices of securities and interest rates

**UNIT- I : Financial Services:**

Indian financial system - Role of financial services - Banking and Non-banking companies - Activities of Non-Banking Finance Companies - Fund-based activities - Fee-based activities.

**UNIT - II : Merchant Banking Services:** Scope and importance of merchant banking services - Venture capital - Securitization Demat services - Commercial paper - certificate of Deposits

**UNIT - III : Leasing and Hire purchase:** Types of lease, Documentation, and legal aspects - Fixation of Rentals and Evaluation - Higher Purchasing - Securitization of debts - House Finance..

**UNIT - IV : Credit Rating:** Purpose - Types - Credit Rating Symbols - Agencies: CRISIL and CARE - Mutual funds - SEBI Regulations.

**UNIT - V : Other Financial services:** Factoring and Forfeiting - Procedural and financial aspects - Installment system - Credit cards - Central Depository Systems: NSDL, CSDL.

**Enriched Module:** Enrich the knowledge of the students about Financial services, Hire purchases, about Mutual Banking, Venture Capital and Housing Finance & allied financial services.

**References:**

1. Khan M.Y., Financial services, Tata McGraw Hill Education Private Limited, New Delhi.
2. Vasant Desai, Financial Markets and Financial Services. Himalaya Publishing House, Mumbai.
3. Siddiah.T, Financial Services, Person
4. Tripaty Nalini Prava, Financial Services, Prentice Hall of India, New Delhi.
5. Guruswamy.S, Financial Services. Tata McGraw Hill Education Pvt.Ltd, New Delhi
6. SEBI guidelines, Bharat Publications, New Delhi
7. Machiraji, "Indian Financial System", Vikas publishers

**SRR & CVR GOVERNMENT DEGREE COLLEGE ( AUTONOMOUS)-VIJAYAWADA**  
**DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT**  
**I – BBA ( General / Digital Marketing), Semester - I**  
**FIRST SEMESTER PROGRAMME STRUCTURE ( w.e.f. 2021-22 Academic Year)**

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SE END MARKS	TEACHING HOURS	CREDITS
First Language	English	100	40	60	4	3
Second Language	Telugu/Hindi/Urdu/ Sanskrit/French/Arabic	100	40	60	4	3
Life Skills	Human Values And Professional Ethics	50		50	2	2
	Computer Applications					
	Entrepreneurship Development					
Skill Development Courses	Office Secretaryship	50		50	2	2
	Insurance Promotion					
<b>CORE SUBJECTS</b>						
1A	Principles of Management	100	40	60	5	4
1B	Managerial Economics	100	40	60	5	4
1C	Quantitative Methods for Managers	100	40	60	5	4
	Total	600	200	400	27	18

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**I Year BBA( General/ Digital Marketing) , Degree Course - I**  
**Semester(w.e.f - 2021 - 22 academic year)**  
**Course Code: BBA N-1271**  
**Title of the Course: Principles of Management**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
		Exam Hours	03

**Course Outcomes:** Upon completion of the course, students will be able

**CO1-**to have clear understanding of managerial functions like planning, and have same basic knowledge on the international aspect of management

**CO2-** To understand the planning process in the organization

**CO3 -** To understand the concept of organization

**CO4 -** Demonstrate the ability to directing, leadership and communicate effectively

**CO5 :** To analysis isolate issues and formulate best control methods

**UNIT - I : Introduction of Management:**

Definition — Management — functions of management — principles of management -levelsof management— Management Science or Art- Trends and Challenges of Management in Global Scenario

**UNIT - II: Planning:**

Nature and purpose of planning — Planning process — Types of plans Objectives — Managing by objective (MBO) Strategies — Types of strategies

**UNIT - III: Organizing:**

Nature and purpose of organizing -Organization structure Formal and informal groups of organization — Line and Staff authority — Centralization and Decentralization — Delegation of authority.

**UNIT - IV:Directing— Motivation:**

Motivation - Nature and importance- types of Motivation - Leadership - Meaning - styles, qualities & functions of leaders — Communication — Barriersto effective communication.

**UNIT - V :Controlling:**

Process of controlling — Types of control — Budgetary and non-budgetary, control techniques — Managing Productivity — Cost Control — Purchase Control —Maintenance Control — Quality Control

**Enriched Module:** Management Functions and Principles, how to plan the organizational activities, Delegation, and decentralization of Authority, directing principles and Motivational nature and Types and controlling types and process.

References:

- Gupta, Sharma, and Bhalla; Principles of Business Management; Kalyani Publications; 1 st edition.
- L M \_ Prasad; Principles of Management; Sultan Chand and Sons, 6<sup>th</sup> edition\_
- Harold Hein, Wehrich "Essentials of Management", Tata McGraw-Hill, 1998
- Joseph L Massie "Essentials of Management", Prentice Hall of India, (Pearson) Fourth Edition. 2003.
- Principles of Management, By Tripathi, Reddy
- Tata McGraw Hill Management 'Theory & Practice J Chandan
- Management: Concept and Strategies By J. S. Chandan, Vikas Publishing

**SRR &CVR Government Degree College (Autonomous),Vijayawada.  
Department of Commerce and Business Management**

**Proposed syllabus of  
I Year BBA( General/ Digital Marketing) , Degree Course - I  
Semester(w.e.f - 2021 - 22 academic year)**

**Course Code: BBA N-1273**

**Title of the Course: Quantitative Methods for Managers**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

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

- CO1-** Understand various quantitative & statistical methods
- CO2-** Understand data and draw inference from data
- CO3-** Calculate and interpret statistical values by using a statistical tool (correlation & regression)
- CO4-** Demonstrate an ability to apply various statistical tools to solve the business problem

**UNIT - I: Introduction to Business Statistics:** Meaning definition, functions. importance and limitations of Statistics Collection of data — Primary- and Secondary data — Schedule and questionnaire — Frequency distribution — Tabulation, Diagram, and graphic presentation of data — Statistical system in India.

**UNIT - II: Measures of Central Tendency:** Definition. objectives and characteristics of Measures of Central 'tendency types of averages- Arithmetic Mean, Geometric Mean Harmonic Mean. Median, Mode, Quartiles, Deciles percentiles, Properties of averages and their application.

**UNIT - III: Measures of Dispersion:** Meaning, definitions, objectives of Dispersion, Range, Quartile Deviation, Mean deviation. Standard Deviation Co-efficient of variation

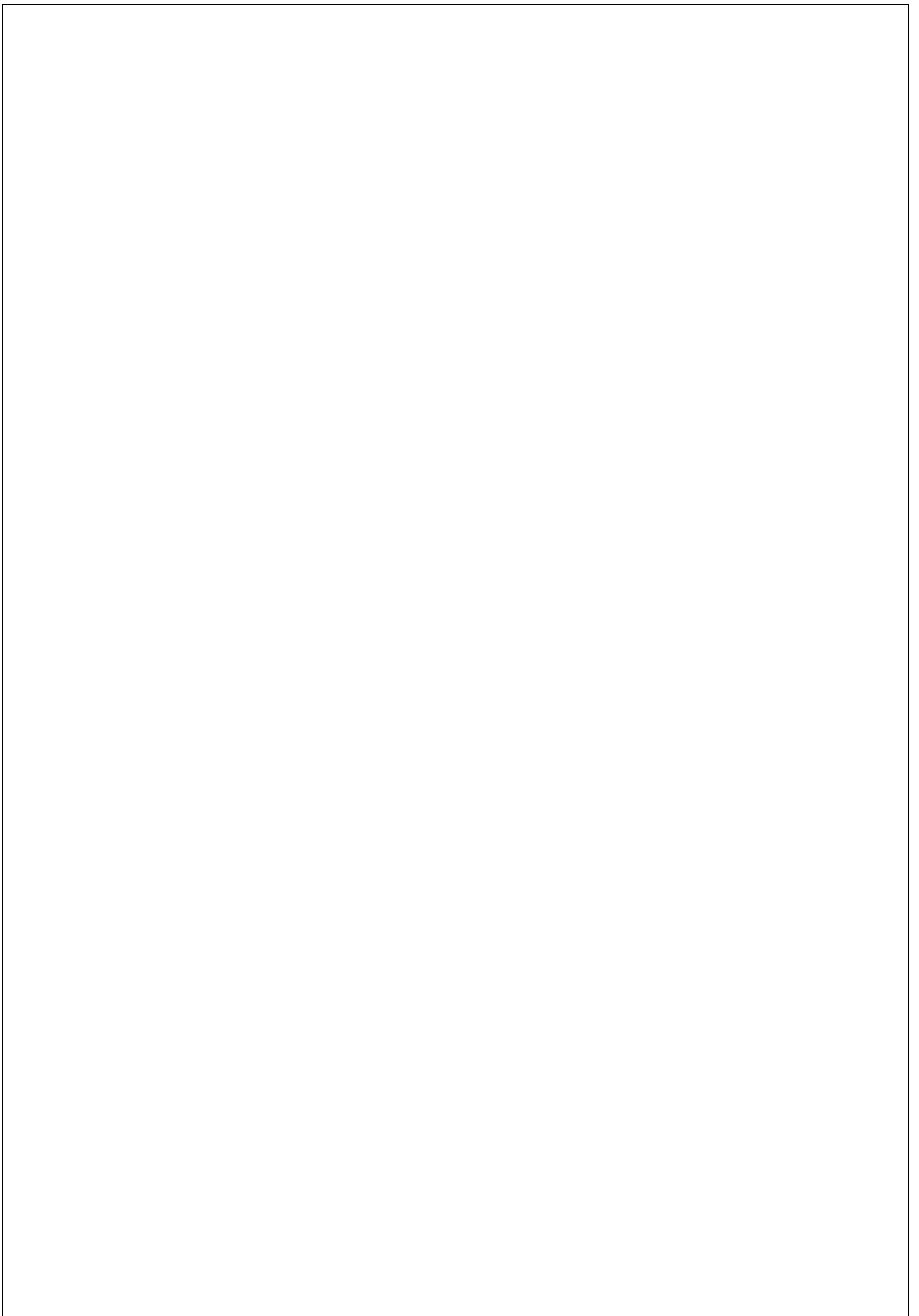
**UNIT - IV : Measures of correlation and Regression:** Meaning, Definition and use of correlation — types of correlation Karl Pearson's correlation co-efficient Spearman's Rank correlation probable error Meaning utility of regression analysis comparison between Correlation and Regression — Regression Equations Interpretation of Regression Coefficient.

**UNIT - V : Set Theory and Matrix:** Set, Subset, Types of Sets — Operations on sets — Venn Diagram DE Morgan Laws Applications of Set theory Laws of indices Arithmetic Progressions Geometric Progressions Harmonic Progressions Meaning and operations — Matrix Algebra— Types of matrices — Matrix addition — Matrix Multiplication Matrix Determinants, Minors and Co-factors Matrix inversion.

**Enriched Module:** Concepts of Statistics, Collection of Data, how to represent Data in graphs and Bars, Types of Averages, measures of dispersions, set theory and Matrix

**References :**

- 1\_ Sivayya K\_ V. and Satya Rao, Business Mathematics, Saradhi Publications, Guntur.
2. Sancheti and Kapoor V K. , Business Mathematics. Sulthan Chand & Sons, New Delhi
- 3 D N\_ Elhance: Fundamental of Statistics, Kitab Mahal, Allahabad
4. Gupta S\_C Fundamentals of Business Statistics, Sultan Chand, New Delhi.
5. Aggarwal, Business Statistics, Kalyani Publishers Hyderabad\_
- 6\_ Reddy C R\_ Business Statistics 2 Deep & Deep Publications 2 New Delhi.



**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**

**I Year B.Com/ BBA Degree Course – II Semester**

**(w.e.f - 2021- 23 academic year)**

**SKILL DEVELOPMENT COURSES**

**AGRICULTURAL MARKETING**

**Syllabus**

Total 30 hrs (02h/wk), 02 Credits & Max 50 Marks

**Learning Outcomes:**

By the successful completion of this course, the student will be able to;

1. Know the kinds of agricultural products and their movement
2. Understand the types, structure, and functioning of the agricultural marketing system
3. Comprehend related skills and apply them in sample situations
4. Extend this knowledge and skills to their production/consumption environment

**SYLLABUS:**

**Unit- I:**

Introduction of Agriculture and agricultural products (including agriculture, horticulture, sericulture, floriculture, aquaculture- genetic culture and dairy product) - Agricultural Marketing - Role of marketing - Concepts - Goods and services - Movement of product from farm to consumer – Middlemen – Moneylenders - Types of agricultural markets (basic classification).

**Unit- II:**

Basic structure and facilities of an agricultural market – Primary, secondary and tertiary markets–Functioning of Market Yards–Market information – Rythu Bharosa Kendras (RBK) - Govt. market policies and regulations- Contract farming -Govt Apps for marketing of agri products.

**Unit- III:**

Planning production – assembling – grading - transportation– storage facilities. Price fixation. Dissemination of market information –and role of ICT. Marketing - Mix- Product element- Place element- Price element- Promotion element. Selection of target market. Government programs in support of Agricultural marketing in India. **Suggested Co-curricular Activities:**

1. Study visit to agricultural markets and Rythu Bharosa Kendras (RBK)
2. Invited lecture by field expert
3. Survey of various involved activities e.g.assembling, grading, storage, transportation and distribution
4. Identify the demand for food processing units
5. Application of Govt Apps as one Nation and one Market
6. Assignments, Group discussion, Quiz etc.

**Reference books**

- 1.S.S.Acharya&N.L.Agarwala, Agricultural Marketing in India - Oxford and IBH Publications
2. K.S.Habeeb - Ur - Rahman Rural Marketing in India - Himalaya publishing
3. S.S.Chinna Agricultural Marketing in India - KALYANI publishers
4. Publications of National Institute of Agricultural Marketing, Odisha
5. Wikipedia and other websites on Agricultural Marketing.

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**

**Department of Commerce and Business**

**Management I Year B.Com/ BBA Degree Course**

**II Semester (w.e.f - 2021- 22 academic year)**

**SKILL DEVELOPMENT COURSES**

**ADVERTISING**

**Syllabus**

Total 30 hrs (2hrs/wk) 02 credits & Maximum 50 Marks

**Learning Outcomes:**

After Successful completion of this course, the students are able to;

1. Understand the field of Advertising
2. Comprehend opportunities and challenges in the Advertising sector
3. Prepare a primary advertising model
4. Understand applying of related skills
5. Examine the scope for making advertising a future career

**Syllabus**

**UNIT I:**

Introduction of advertising concepts- functions - Types of Advertising - Creative advertising messages - Factors determining opportunities of a product/service/Idea

**UNIT II:**

Role of advertising agencies and their responsibilities - scope of their work and functions -  
- Ethical issues - Identifying target groups -Laws in advertising. Advertising Statutory Bodies in India - Role of AAI (Advertising Agencies Association of India), ASCI (Advertising Standard Council of India)

**UNIT III:**

Types of advertising – Basic characteristics of a typical advertisement –Reaching target groups  
- Local advertising – Feedback on impact of advertisement - Business promotion.

**Recommended Co-curricular Activities (04 hrs):**

1. Collection and segmentation of advertisements
2. Invited Lectures/skills training on local advertising basics and skills
3. Visit to local advertising agency
4. Model creation of advertisements in compliance with legal rules
5. Assignments, Group discussion, Quiz etc.

**Reference books and Websites:**

1. Bhatia. K. Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India
3. Jethwaney Jaishri & Jain Shruti - Advertising Management - Oxford university Press Publications of Indian Institute of Mass Communications
4. Websites on Advertising

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**

**Department of Commerce and Business**

**Management I Year B.Com/ BBA Degree Course**

**II Semester (w.e.f - 2021 - 22 academic year)**

**SKILL DEVELOPMENT COURSES**

**Course code: SD N-2054**

**LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**Syllabus**

Total 30 hrs (02h/wk), 02 Credits & Max 50 Marks

**Learning Outcomes:** At the successful completion of the course, the student will be able to;

1. Summarize the relationship between marketing and Logistic Management
2. Understand the concepts of Supply Chain Management in connection with products.
3. Understanding various types of sellers and suppliers
4. Evaluate the best logistic method among all means of transport operations
5. Analysis of different distribution strategies - online and physical distribution
6. Compare the Logistics in National and International Scenario.
7. Design and develop new methods and models of Logistics in SCM

**SYLLABUS:**

**Unit-1: Introduction to Logistics and Supply Chain Management (SCM):**

Functions of Logistics - Structure of logistics - Logistics Costs - Modes of Logistics - Logistics in 21st Century -- Role of Supply Chain Management - Design and Development of Supply Chain Network - Different types of Supply Chain Networks

**Unit-II: Logistics:** Customer Selection - Process - Customer Service and Customer Retention – Relationship Management - Integrating Logistics and Customer Relationship Management

**Unit-III: Supply Chain Management:**

Managing and Estimating Supply Chain Demand – Forecasting Techniques – Supplier Networks – Skills to Manage SCM - Recent Trends in SCM

**Suggested Co-curricular Activities:**

1. Invited lecture from Domain/Industry Experts
2. Field Visit (Manufacturing units, Suppliers)
3. Assignments, Seminars, Group Discussion, Quiz and Role Play
4. Poster presentations on SCM

**5. Case Study Development**

**References:**

1. Shailesh Kasande, Materials and logistics Management, Nirali Prakashan
2. Jhamb LC, Materials and logistics Management, Everest Publishing House.
3. Martin Christopher, Logistics & Supply Chain Management, Prentice Hall.
4. Alan Rushton, Phil Croucher & Peter Baker (CILT), Logistics and Distribution Management, Kogan Page Ltd.
5. G. Raghuram, Logistics and Supply Chain Management, Macmillan.
6. Dr. Gopal Krishnan – Material Management Rearview, Pearson New Delhi.
7. B.S. Sahay, Macmillan, Supply Chain Management, Pearson Education.
8. Bowersox, Closs & Cooper, Supply Chain Logistics Management, McGraw-Hill.
9. Websites on Logistics and supply chain management.

**S.R.R. & C.V.R. GOVT DEGREE COLLEGE (Autonomous), Vijayawada.**  
**B.A., B.Com. & B.Sc. Programmes : : Revised CBCS : : w.e.f 2022 – 23**  
**Skill Development Course : : I Year : : II Semester**  
**Course Code: SD N-2043**

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**Paper: BUSINESS COMMUNICATION**  
**SYLLABUS**

**COURSE OBJECTIVES:**

1. To provide an overview of prerequisites to business communication.
2. To provide an outline to effective organisational communication.
3. To impart the correct practices and strategies of effective business writing.

**COURSE OUTCOMES:**

1. To identify key principles in business communication.
2. Writing in business modules for specific purposes.
3. Communicating effectively using new tools.

**PROGRAMME OUTCOMES:**

**B.A.:**

1. Helps students acquire proficiency in LSRW skills.
2. Provides learners a platform for expression and promotes autonomy to think in the second language.
3. Develops confidence in communicating oneself spontaneously. **B.Com.:**
  1. The focus will be more on speaking skills. This helps students approach anybody confidently.
  2. They can start their career in insurance companies. They can set up their own small scale industries.
  3. They can write bank examinations
4. Can send emails with good etiquette. **B.Sc.:**
  1. This helps students acquire polite usage of english language.
  2. Academic reading improves.
  3. Formal writing like project works, research papers etc improves.
  4. They learn communication etiquettes.

Unit	Topic	Reference Books
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1.(06 Hrs.)	<ul style="list-style-type: none"> <li>● Introduction and importance of communication an overview</li> <li>● Meaning and process of communication</li> </ul>	<ul style="list-style-type: none"> <li>● Chaturvedi.P.D.Chaturvedi.M - Business Communication Concepts, cases and applications - pearsons Education</li> </ul>
2.(10Hrs.)	<ul style="list-style-type: none"> <li>● Types of business communications - categories, methods and formats</li> <li>● Business vocabulary - Business idioms and collocations</li> </ul>	<ul style="list-style-type: none"> <li>● Kaul Asha - Effective Business Communication - PHI Learning Pvt Ltd</li> </ul>
3.(10Hrs.)	<ul style="list-style-type: none"> <li>● Receiving business communications</li> <li>● Writing communications</li> <li>● Characteristics of a good business communications</li> <li>● Preparation of business meeting agenda</li> <li>● Agenda notes - minutes</li> </ul>	<ul style="list-style-type: none"> <li>● <a href="http://www.swayam.gov.in">www.swayam.gov.in</a></li> <li>● Websites on business communication</li> </ul>

**TOPICS FOR BRIDGE COURSE:**

05Hrs.

No. of Hours allotted :

1. Importance of LSRW
2. Self introduction
3. Conversation practice
4. Reading skills
5. Pronunciation - importance of neutral accent

**REFERENCE BOOKS:**

1. Everyday conversations in english e - book [www.learnerenglishteam.com](http://www.learnerenglishteam.com)
2. The science of effective communication : Improve your social skills and ... by Ian Tuhovsky, Kindle edition, published in 2017

1.

**DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT**  
**I – B.com GENERAL(EM)**  
**SECOND SEMESTER PROGRAMME STRUCTURE ( w.e.f. 2021-22 Academic Year)**

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SEM-END MARKS	TEACHING HOURS	CREDITS
First Language	General English	100	40	60	4	3
Second Language	Telugu/Hindi/Urdu/ Sanskrit/French/Arabic	100	40	60	4	3
Life Skills (Select one Subject)	Indian Culture and Science	50		50	2	2
	Information & Communication Technology (ICT)					
	Elementary Statistics					
Skill Development Courses (Select two Subjects)	Agricultural Marketing	50		50	2	2
	Business Communication (English)					
	Advertising	50		50	2	2
	Logistics & Supply Chain Management					
<b>CORE SUBJECTS</b>						
1A	Fundamentals of Accounting (Gen/BIFS/CA/A&T)	100	40	60	5	4
1B	Business Economics (Gen/BIFS/CA/A&T)	100	40	60	5	4
1C	Banking Theory & Practice (Gen)	100	40	60	5	4
	Total	600	200	450	29	24

***Note: After Completion of the 2<sup>nd</sup> semester students should do one project on a community survey as per the Guidelines given by APSCHE With 4 credits for 100 marks.***

***Total credits = 24+4 =28***

**SRR & CVR GOVERNMENT DEGREE COLLEGE DEPARTMENT OF COMMERCE AND**  
**BUSINESS MANAGEMENT**  
**I – B.com ( Computer Application)**  
**SECOND SEMESTER PROGRAMME STRUCTURE ( w.e.f. 2021-22 Academic Year)**

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SEM-END MARKS	TEACHING HOURS	CREDITS
First Language	General English	100	40	60	4	3
Second Language	Telugu/Hindi/Urdu/ Sanskrit/French/Arabic	100	40	60	4	3
Life Skills (Select one Subject)	Indian Culture and Science	50		50	2	2
	Information & Communication Technology (ICT)					
	Elementary Statistics					
Skill Development Courses (Select two Subjects)	Agricultural Marketing	50		50	2	2
	Business Communication (English)					
	Advertising	50		50	2	2
	Logistics & Supply Chain Management					
<b>CORE SUBJECTS</b>						
1A	Fundamentals of Accounting (Gen/BIFS/CA/A&T)	100	40	60	5	4
1B	Business Economics (Gen/BIFS/CA/A&T)	100	40	60	5	4
1C	E-Commerce and web Designing (CA)	100	40	60	5	4
	Total	650	200	450	29	24

***Note: After Completion of the 2<sup>nd</sup> semester students should do one project on a community survey as per the Guidelines given by APSCH With 4 credits for 100 marks.***

***Total credits = 24+4 =28***

**SRR &CVR Government Degree College (Autonomous), Vijayawada.**

**Department of Commerce and Business Management**

**Proposed syllabus of**

**I Year BCOM ( General/ CA/ BISF/ A & T/ ) , Degree Course – II Semester**

**Course code-FA N-2204 (w.e.f - 2021 - 22 academic year) Course code: FA N-2204**

**Title of the Course: FINANCIAL ACCOUNTING**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes:**

At the end of the course the student will able to;

CO1- Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.

CO2- Analyze the accounting process and preparation of accounts in consignment and joint venture.

CO3- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.

CO4- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.

CO5- Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

**UNIT – I: Depreciation:** Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (including Problems)

**UNIT – II: Provisions and Reserves: Meaning** – Provision vs. Reserve – Preparation of Bad Debts Account – Provision for Bad and Doubtful Debts – Provision for Discount on Debtors-Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

**UNIT – III: Bills of Exchange:** Meaning of Bill – Features of Bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (including Problems)

**UNIT – IV: Consignment Accounts:** Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consignor and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

**UNIT – V: Joint Venture Accounts:** Joint Venture - Features - Difference between Joint- Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems)

**Enriched Module:** Providing Depreciation under various methods, Bills of Exchange, consignment accounts, joint venture accounts

1. References : Ranganatham G and Venkataramanaiah, **Financial Accounting-II**, S Chand Publications, New Delhi.

2. T. S. Reddy and A. Murthy - **Financial Accounting**, Margham Publications. 3. R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand.
4. SN Maheswari and SK Maheswari – **Financial Accounting**, Vikas Publications.
5. S.P. Jain & K.L Narang, **Accountancy-I**, Kalyani Publishers.
6. Tulsan, **Accountancy-I**, Tata McGraw Hill Co.
7. V.K. Goyal, **Financial Accounting**, Excel Books
8. T.S. Grewal, **Introduction to Accountancy**, Sultan Chand & Co.
9. Haneef and Mukherjee, **Accountancy-I**, Tata McGraw Hill.
10. Arulanandam and Ramana, **Advanced Accountancy**, Himalaya Publishers.
11. S.N.Maheshwari&V.L.Maheswari, **Advanced Accountancy-I**, Vikas Publishers.
12. Prof E Chandraiah, **Financial Accounting**, Seven Hills International Publishers.

**SRR &CVR Government Degree College (Autonomous),Vijayawada.**

**Department of Commerce and Business Management**

**Proposed syllabus of**

**I Year BCOM( General/ CA/ BIF/ A & T/ B.Voc) , Degree Course – II Semester**

**Course code- BEC N-2205 (w.e.f - 2021 - 22 academic year)**

**Course code: BEC N-2205**

**Title of the Course: Business Economics**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes:**

At the end of the course, the student will able to;

CO1- Describe the nature of economics in dealing with the issues of scarcity of resources.

CO2- Analyze supply and demand analysis and its impact on consumer behaviour.

CO3- Evaluate the factors, such as production and costs affecting firms behaviour.

CO4- Recognize market failure and the role of government in dealing with those failures.

CO5- Use economic analysis to evaluate controversial issues and policies. CO6-

Apply economic models for managerial problems, identify their relationships, and formulate the decision-making tools to be applied for business.

**UNIT – I : Introduction:** Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and their Interface.

**UNIT – II: Demand Analysis:** Meaning and Definition of Demand – Determinants to Demand– Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand

**UNIT – III: Production, Cost and Revenue Analysis:** Concept of Production Function – Law of Variable Proportion -Law of Returns to Scale - Classification of Costs -Break Even Analysis – Advantages

**UNIT – IV: Market Structure:** Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly.

**UNIT – V : National Income:** Meaning – Definition – Measurements of National Income - Concepts of National Income -Components of National Income-Problems in Measuring National Income

**Enriched Module:** National Income, Market structures and their equilibrium, Demand analysis and Revenue Analysis.

**References:**

1. Business Economics -S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.  
Business Economics - Aryasri and Murthy, Tata McGraw Hill.
4. Business Economics -H.L Ahuja, Sultan Chand & Sons
5. Principles of Economics -Mankiw, Cengage Publications
6. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
7. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
8. Business Economics -Dr K Sr

**SRR &CVR Government Degree College (Autonomous),Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**I Year BCOM( General) , Degree Course – II Semester**  
**Course code-BTP N-2206**  
**(w.e.f - 2021 - 22 academic year)**

**Title of the Course: Banking Theory and Practice**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes**

**At the end of the course, the student will able to;**

CO1- Understand the basic concepts of banks and the functions of commercial banks.

CO2- Demonstrate an awareness of law and practice in a banking context.

CO3- Engage in critical analysis of the practice of banking law.

CO4- Organize information as it relates to the regulation of banking products and services.

CO5-Critically examine the current scenario of Indian Banking system. CO6- Formulate the procedure for better service to the customers from various banking innovations.

**UNIT – I : Introduction:**

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

**UNIT – II : 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 – III : Types of Banks:**

Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM bank

**UNIT – IV : 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 – V : 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

Enriched Module: Banking system, Types of Banks, collective banker responsibilities

**References:**

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.

**SRR & CVR GOVERNMENT DEGREE COLLEGE**  
**DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT**  
**II – B.com - Banking, Insurance & Financial Services**  
**SECOND SEMESTER PROGRAMME STRUCTURE ( w.e.f. 2021-22 Academic Year)**

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SEM E-END MARKS	TEACHING HOURS	CREDITS
First Language	General English	100	40	60	4	3
Second Language	Telugu/Hindi/Urdu/ Sanskrit/French/Arabic	100	40	60	4	3
Life Skills (Select one Subject)	Indian Culture and Science	50		50	2	2
	Information & Communication Technology (ICT)					
	Elementary Statistics					
Skill Development Courses (Select two Subjects)	Agricultural Marketing	50		50	2	2
	Business Communication (English)					
	Advertising	50		50	2	2
	Logistics & Supply Chain Management					
<b>CORE SUBJECTS</b>						
1A	Fundamentals of Accounting (Gen/BIFS/CA/A&T/)	100	40	60	5	4
1B	Business Economics (Gen/BIFS/CA/A&T/)	100	40	60	5	4
1C	Financial Markets	100	40	60	5	4
	Total	650	200	450	29	24

*Note: After Completion of the 2<sup>nd</sup> semester students should do one project on a community survey as per the Guidelines given by APSCH With 4 credits for 100 marks.*

**Total credits = 24+4 =28**

**SRR &CVR Government Degree College (Autonomous),Vijayawada.**

**Department of Commerce and Business Management**

**Proposed syllabus of**

**I Year B.COM -( Banking Insurance & Financial Services) , Degree Course**

**II Semester**

**(w.e.f - 2022 - 23 academic year) Title of the Course: Financial Markets**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes:** After studying this course, you should be able to:

CO1- makes an informed judgement about whether or to what extent a financial market satisfies the conditions of an efficient market

CO2- identifies the main factors that could detract from that efficiency.

CO3- Defines the functions of financial markets and intermediary institutions.

CO4- Explains why interest rates changes.

CO5- Explains effects of asymmetric information on financial markets CO6-

Understand the reasons of financial crisis.

**UNIT – I : Financial Markets:** Financial Instruments - Intermediaries - Services - Structure of Financial Market in India.

**UNIT – II : Capital Market:** Role, Evolution in India - Future Trends - Primary Market - Issue of Capital: Process, Pricing, Methods of Issue, Book-building - Managing Shareholders Relations.)

**UNIT – III : Secondary Market:** Secondary Market: Growth, Development, Regulation - Stock Exchange Mechanism: Trading, Settlement - Carry Forward, Badla system - Insider Trading, Price Rigging

**UNIT – IV : Players on Stock Exchange:** Investors, Speculators, Market Makers, Bulls, Bears, Stags - Stock Exchange Regulations - Stock Indices - Regulations and Regulatory Agencies(SEBI)

**UNIT – V : Bond Market in India:** Bond Market and its Interface with Equity Market and Debt Market - Mutual Funds.

Enriched Module: Capital Markets and Secondary Markets, structure of Indian financial Markets and stock exchanges.

**Reference Books:**

1. Gupta, L.C: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
2. Bhole, I.M., Financial Institutions and Market, Tata McGraw Hill.
3. Vasant Desai, Indian Financial System, Himalaya Publishing House.
4. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson Education (Singapore), New Delhi.
5. Gordon E. & K. Natarajan, “Financial Markets and Services”, Himalaya Publishing House, New Delhi

**SRR & CVR GOVERNMENT DEGREE COLLEGE DEPARTMENT OF COMMERCE AND BUSINESS**  
**MANAGEMENT**

**II – B.com - Accounting & Taxation**

**SECOND SEMESTER PROGRAMME STRUCTURE ( w.e.f. 2021-22 Academic Year)**

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SEM-END MARKS	TEACHING HOURS	CREDITS
First Language	General English	100	40	60	4	3
Second Language	Telugu/Hindi/Urdu/ Sanskrit/French/Arabic	100	40	60	4	3
Life Skills (Select one Subject)	Indian Culture and Science	50		50	2	2
	Information & Communication Technology (ICT)					
	Elementary Statistics					
Skill Development Courses (Select two Subjects)	Agricultural Marketing	50		50	2	2
	Business Communication (English)					
	Advertising	50		50	2	2
	Logistics & Supply Chain Management					
<b>CORE SUBJECTS</b>						
1A	Fundamentals of Accounting (Gen/BIFS/CA/A&T)	100	40	60	5	4
1B	Business Economics (Gen/BIFS/CA/A&T)	100	40	60	5	4
1C	Income Tax - I	100	40	60	5	4
	Total	650	200	450	29	24

***Note: After Completion of the 2<sup>nd</sup> semester students should do one project on a community survey as per the Guidelines given by APSCHE With 4 credits for 100 marks.***

***Total credits = 24+4 =28***

**SRR &CVR Government Degree College (Autonomous),Vijayawada.**

**Department of Commerce and Business Management**

**Proposed syllabus of**

**I Year B.COM- Accounting & Taxation , Degree Course – II Semester**

**(w.e.f - 2021- 22 academic year)**

**Course code: ITX N-2206**

**Title of the Course: Income Tax - I**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
E am Hours 03			

**Course Outcomes:** At the end of the course, the student will able to;

CO-1 : familiarize the students with the Income Tax & Income Tax Act 1961. CO – 2 enable the students to compute the taxable income under the heads of Income from salary, House property, Profits & gains of Business or profession .

CO 3 : Students would identify the technical terms related to Income Tax.

CO 4 : Students would determine the residential status of an individual and scope of total income

CO -5 : Enable the students to compute the taxable income from salary & house property

**UNIT- I : Introduction:** An Overview of Indian Tax System – Type of Taxes: Direct and Indirect taxes – Union list and State list – Tax Rates – Tax Evasion vs. Tax Avoidance - PAN (Theory only)

**UNIT-II: Concepts of Income Tax:** Income, Person, Assessee-Deemed Assessee, Assessment year, Previous year, Total Income Capital and Revenue Receipts - Residential Status- Incidence of Tax. (Problems)

**UNIT – III: Exempted Incomes:** Incomes Exempted from tax u/s10 - Agricultural Income and tax treatment (Problems on treatment of Agricultural income)

**UNIT IV : Income from Salary:** Meaning - Allowances - Perquisites - Profits-in-lieu of Salary - Deductions from Salary Income -Computation of Salary income and qualified savings eligible for deduction u/s 80 C (Problems on Computation of Income from Salaries).

**UNIT – V: Income from House Property:** Meaning, Annual value, Let-out / Self- occupied / Deemed to be let-out house, Deemed ownership, Co-ownership, Deductions from Annual

value and Computation of Income from House property (Problems on Computation of Income from House properties).

Enriched Module: . Concepts of Income Tax, Determination of Residential status and Incidence of Tax, Computation of Salary income and Income from House property

**Reference Books:**

1. Dr. Vinod; K. Singhanian; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

**SRR & CVR GOVERNMENT DEGREE COLLEGE DEPARTMENT OF COMMERCE AND  
BUSINESS MANAGEMENT**

**I – B.B.A ( General)**

**SECOND SEMESTER PROGRAMME STRUCTURE ( w.e.f. 2021-22 Academic Year)**

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SEM-END MARKS	TEACHING HOURS	CREDITS
First Language	General English	100	40	60	4	3
Second Language	Telugu/Hindi/Urdu/ Sanskrit/French/Arabic	100	40	60	4	3
Life Skills (Select one Subject)	Indian Culture and Science	50		50	2	2
	Information & Communication Technology (ICT)					
	Elementary Statistics					
Skill Development Courses (Select two Subjects)	Agricultural Marketing	50		50	2	2
	Business Communication (English)					
	Advertising	50		50	2	2
	Logistics & Supply Chain Management					
<b>CORE SUBJECTS</b>						
2A	Accounting for Managers	100	40	60	5	4
2B	Fundamentals of Marketing	100	40	60	5	4
2C	E-Commerce	100	40	60	5	4
	Social Immersion Internship	100				4
	Total	750	200	450	34	28

**Note: After Completion of the 2<sup>nd</sup> semester students should do one project on a community survey as per the Guidelines given by APSCHE With 4 credits for 100 marks.**

**Total credits = 24+4 =28**

**SRR &CVR Government Degree College (Autonomous),Vijayawada.**

**Department of Commerce and Business Management**

**Proposed syllabus of**

**I Year BBA ( General) , Degree Course – II Semester**

**(w.e.f - 2021 – 22 academic year) Course code: BBA N-2274**

**Title of the Course: Accounting for Managers**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes**

**At the end of the course, the student will able to:**

CO1- Understand the nature and role of the four principal financial statements (i.e., the Income Statement, the Statement of Financial Position, the Statement of Cash Flows, and the Statement of Changes in Equity) ;

CO2- Develop an awareness and understanding of the accounting process and fundamental accounting principles that underpin the development of financial statements (e.g. accrual accounting vs. cash accounting, definition, recognition, measurement and disclosure of assets, liabilities, revenues, expenses; inventory valuation methods, provisions, depreciation; accounting for intangibles);

CO3- Ability to read, interpret and analyse financial statements; combine financial analysis with other information to assess the financial performance and position of a company;

CO4- Understand and apply course concepts to analyse common business management decisions such as pricing and outsourcing decisions from a financial perspective;

-CO5- Understand the role of budgets in organisations, their limitations and the behavioural issues to consider when developing and using budgets for planning and control;

CO6- Develop an awareness of the need to consider ethical, social and other relevant issues, in addition to financial information, in the management decision-making process.

**UNIT – I : Introduction to Accounting:**

Need for Accounting — Definition — Objectives, Advantages — Book keeping and Accounting— Accounting concepts and conventions Accounting Cycle - Classification of Accounts and its rules -Double Entry Book-keeping - Journalizing - Posting to Ledgers, Balancing Accounts (problems). Difference between manual accounts and computerized accounts.

**UNIT – II : Subsidiary Books:**

Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty cash Book (Problems

**UNIT – III : Bank Reconciliation Statement:** Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances Preparation of Bank Reconciliation Statement- Problems on both favorable and unfavorable balances.

**UNIT – IV : Trail Balance and Final Accounts:**

Preparation of Trail Balance-Preparation of Final Accounts: Trading account — Profit and Loss account — Balance Sheet — Final Accounts with adjustments (Problems).

**UNIT – V : Issue of Shares and Debentures:** Shares — meaning —types —types of share capital- Issue of shares-forfeiture of shares —reissue of forfeiture shares. Debentures-meaning-types-various methods of issue of debentures.

Enriched Module: . Bank Reconciliation statement fundamentals of Accounting, Types of Subsidiary Books and types of Cash books

**Reference Books:**

1. \_ Accounting for Managers —J Made Gowda — Himalaya Publishing House
2. \_ Introduction to Accountancy S \_ Grewal & S C. Gupta S Chand 8th Edition
3. \_ Modern Accountancy - Hanif Mukerji — TMH
4. Financial Accounting by Dr. Kaustubh Sontake — 1st Edition ....Himalaya Publishing House

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**I Year BBA- General, Degree Course – II Semester**  
**(w.e.f - 2021 - 22 academic year)**  
**Course code: BBA N-2275**  
**Title of the Course: Fundamentals of Marketing**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
E am Hours 03			

**Course Outcome:** Students will be understood:

**CO- 1 :** Marketing Concepts and Marketing environment

**CO2.** Students will be able to examine marketing concepts and phenomenon to current business events In the Industry.

**CO3.** Students will be able to coordinate the various marketing environment variables and interpret them for designing marketing strategy for business firms

**CO4.** Students will be able to illustrate market research skills for designing innovative marketing strategies for business firms

**CO5.** Students will be able to practice marketing communication skills relevant to the corporate world

**UNIT - 1: Concept of marketing:** Market, Marketing, Marketer - Nature of Marketing- Selling concept, marketing concept, Social marketing concept- Segmentation- Identifying market segments –

**UNIT – II : Product and Product lines** - Product Meaning- Product classification, Product mix decisions - Product life cycle, Marketing strategies for different stages of the product life cycle. New product Development - stages in New Product Development- Branding - Packaging – Labelling

**UNIT -III: Pricing:** Price- Meaning - Importance of Pricing - pricing process, pricing methods. Adapting price: Geographical pricing. price discounts and allowances, promotional pricing, discriminatory pricing. product mix pricing

**UNIT – IV : Marketing channels:** The Importance of marketing channels - Channel design decisions -Channel management decisions - Channel Conflict: Types. Causes and managing the conflict.

**UNIT -V : Promotion mix Advertisement:** Meaning, Objectives - Types of Media - Advertising Media - Sales Promotion Objectives and Tools - Public relation - Meaning and Tools - Personal selling -Process

***Enriched Module: Concept of Marketing, pricing strategies, Digital Marketing and Blogs***

**REFERENCE BOOKS:**

1. Philip Kotler and Armstrong, Principles of Marketing, PHI
2. Philip Kotler, Marketing Management, PHI
3. V.S Ramaswamy and S. Namakuari, Marketing Management.
4. J.P.Gupta and JoytiRana, Principles of Marketing Management, R. Chand & Co. New Delhi.
5. Dave Evans., Susan Bratton, (2010). Social Media Marketing: The Next Generation of Business Engagement. Wiley
6. Your Google Game Plan for Success: Increasing Your Web

**SRR & CVR GOVERNMENT DEGREE COLLEGE DEPARTMENT OF COMMERCE AND BUSINESS  
MANAGEMENT**

**I – BBA - Digital Marketing**

**SECOND SEMESTER PROGRAMME STRUCTURE ( w.e.f. 2022-22 Academic Year)**

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SEM-END MARKS	TEACHING HOURS	CREDITS
First Language	General English	100	40	60	4	3
Second Language	Telugu/Hindi/Urdu/ Sanskrit/French/Arabic	100	40	60	4	3
Life Skills (Select one Subject)	Indian Culture and Science	50		50	2	2
	Information & Communication Technology (ICT)					
	Elementary Statistics					
Skill Development Courses (Select two Subjects)	Agricultural Marketing	50		50	2	2
	Business Communication (English)					
	Advertising	50		50	2	2
	Logistics & Supply Chain Management					
<b>CORE SUBJECTS</b>						
2A	Accounting for Managers	100	40	60	5	4
2B	Fundamentals of Marketing & Digital Marketing	100	40	60	5	4
2C	Business Environment	100	40	60	5	4
	Social Immersion Internship	100				4
	Total	750	200	450	34	28

**Note: After Completion of the 2<sup>nd</sup> semester students should do one project on a community survey as per the Guidelines given by APSCHE With 4 credits for 100 marks.**

**Total credits = 24+4 =28**

**SRR &CVR Government Degree College (Autonomous),Vijayawada.**

**Department of Commerce and Business Management**

**Proposed syllabus of**

**I Year BBA- Digital Marketing, Degree Course – II Semester**

**(w.e.f - 2021 - 22 academic year)**

**Course code: FMDM N-2275**

**Title of the Course: Fundamentals of Marketing and Digital Markets**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes:** Students will be understood:

CO-1: Marketing Concepts and Marketing environment

CO- 2: The applications of digital marketing in the globalized market

CO- 3 Application and usage of E-mail advertisement and mobile marketing CO-4: describe online market presence, segmentation and the 4 Ps of marketing and their implications for digital marketing

CO-5: explain the key digital marketing activities needed for competitive success

**UNIT – I : Concept of marketing:** Market, Marketing, Marketer - Nature of Marketing- Selling concept, marketing concept, Social marketing concept- Segmentation-Identifying market segments - Basis for market segmentation

**UNIT – II : Product and Product lines** - Product Meaning- Product classification, Product mix decisions - Product life cycle, Marketing strategies for different stages of the product life cycle. New product Development - stages in New Product Development- Branding - Packaging - Labelling.

**UNIT – III : Pricing:** Price- Meaning - Importance of Pricing - pricing process, pricing methods. Adapting price: Geographical pricing. price discounts and allowances, promotional pricing, discriminatory pricing. product mix pricing.

**UNIT – IV : Introduction to Digital Marketing (DM)**-Meaning, Definition, Need of DM, Scope of DM, History of DM, Concept, and approaches to DM, Examples of good practices in DM. Email Marketing Need for Emails, Types of Emails, options in Email advertising, Mobile Marketing Overview of the B2B and B2C Mobile Marketing.

**UNIT – V : BLOGS: What are Blogs,** Importance Of Blogs, Personal Blogs, Corporate Blogs, Popular Blog Platforms, What are Tags, Widgets, Blog Optimization, Blog Stats.

**Enriched Module: Concept of Marketing, pricing strategies, Digital Marketing and Blogs**

**REFERENCE BOOKS:**

1. Philip Kotler and Armstrong, Principles of Marketing, PHI
2. Philip Kotler, Marketing Management, PHI
3. V.S Ramaswamy and S. Namakuari, Marketing Management.
4. J.P.Gupta and JoytiRana, Principles of Marketing Management, R. Chand & Co. New Delhi.
5. Dave Evans., Susan Bratton, (2010). Social Media Marketing: The Next Generation of Business Engagement. Wiley
6. Your Google Game Plan for Success: Increasing Your Web

**DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT**

**Proposed syllabus of**

**I Year BBA( Digital Marketing) Degree Course – II Semester**

**(w.e.f - 2021 - 22 academic year)**

**Course code: BE N-2276**

**Title of the Course: - Business Environment**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes:**

At the end of the course, the student will able to;

CO1- Understand the concept of business environment.

CO2 - Define Internal and External elements affecting business environment.

CO3- Explain the economic trends and its effect on Government policies.

CO4- Critically examine the recent developments in economic and business policies of the Government.

CO5- Evaluate and judge the best business policies in Indian business environment Develop the new ideas for creating good business environment

**UNIT – I : Overview of Business Environment:** Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment - Environmental Analysis..

**UNIT – II : Economic Environment:** Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans

**UNIT – III : Economic Policies:** Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI

**UNIT – IV : Social, Political and Legal Environment:** Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

**UNIT – V : Global Environment :**Globalization – Meaning – Role of WTO – WTO Functions - IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalisation.

**Enriched Module: Over view of Business environment ,enriched knowledge in Economic environment and Global environment.**

**Suggested Readings:**

1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House
2. Francis Cherunilam : Business Environment,Himalaya Publishing House
3. Dr S Sankaran: : Business Environment, MarghamPublications
4. S.K. Mishra and V.K. Puri : Economic Environment of Business, HPH
5. Rosy Joshi and Sangam Kapoor : Business Environment, Kalyanai Publications
6. A C Fernando: Business Environment, Pearson
7. Dr V Murali Krishna, Business Environment, Spectrum Publications  
Namitha Gopal, Business Environment, McGraw Hill



**Department of Commerce and Business Management**  
**II Year B.Com/ BBA Degree Course – III Semester**  
**Proposed Syllabus**  
**(w.e.f - 2021 - 22 academic year)**  
**SKILL DEVELOPMENT COURSE**  
**ONLINE BUSINESS**

No . of lecture hours/week	02	Continuous internal Assessment (CIA)	Nil
No. of Credits	02	Semester End Evaluation (SEE)	50
Total numbers of lecture hours	30	Total Marks	50
Exam Hours 02			

**Course Outcomes:**

By successful completion of the course, students will be able to;

- CO-1 : . Understand the online business and its advantages and disadvantages
- Co -2 : Recognize new channels of marketing, their scope and the steps involved
- CO- 3 : Analyze the procurement, payment process, security and shipping in onlinebusiness
- CO- 4: Create new marketing tools for online business
- CO- 5: Define search engine, payment gateways and SEO technique

**UNIT – I : Introduction to Online-business**-Definition-Characteristics-Advantages of Online Business-Challenges- Differences between off-line business, e-commerce, and Online Business

**UNIT – II: Online-business Strategies**-Strategic Planning Process-Procurement -Logistics & Supply Chain Management- Customer Relationship management.

**UNIT - III : Designing Online Business Website** – Policies - Security & Legal Issues - OnlineAdvertisements - Payment Gateways - Case Study

*Enriched Module: Challenges to Online Business, e-commerce and Online Business, onlinestrategies Designing online business Website*

Reference books:

1. David Whiteley, “E-Commerce”, Tata McGraw Hill, 2000.
2. E Business by Jonathan Reynolds from Oxford University Press.
3. Soka, From EDI to Electronic Commerce, McGraw Hill.
4. Websites for Online business

Department of Commerce and Business Management  
II Year B.Com/ BBA Degree Course – III Semester  
Proposed Syllabus

**(w.e.f - 2021 - 22 academic year)**  
**SKILL DEVELOPMENT COURSE**

**RETAILING**

No . of lecture hours/week	02	Continuous internal Assessment(CIA)	nil
No. of Credits	02	Semester End Evaluation (SEE)	50
Total numbers of lecture hours	30	Total Marks	50
Exam Hours 02			

**Course Outcomes:**

By successful completion of the course, students will be able to;

**CO – 1:** . Know the retailing business, its growth in India, and its social impact

**CO -:2** Understand the organization and supply in retailing

**CO – 3 :** Comprehend the opportunities and challenges in retailing

**CO-4:** Learn the functions that support outlet operations, sales, and services

**CO – 5 :** Create a shopping experience model that builds customer loyalty and business promotion

**UNIT – I: Introduction** -Retailing - Definition– Role of Retailing- Types of Retailing  
–Factors influencing the Growth of Retailing in India.

**UNIT – II: Store location** – factors influencing the selection of location - Types of retail outlets  
- stores design & operations- Merchandise planning - Administrative mechanism

**UNIT – III: Human resources in retailing** - Job profile- Services to customers –  
Customer care - Communications with customers - Visual merchandising – enhancing  
customer loyalty and Sales promotion.

***Enriched Module: Challenges to Online Business, e-commerce and online usiness,  
onlinestrategies Designing online business Website***

**Reference books:**

1. Swapna pradhan.R.M - Retail Management - Tata Mg Graw Hill
2. Berman, Barry & Evans - Retailing Management- A strategic Approach - Pearson Publications
3. Lamba.A.J. - The Art of Retailing - Tata Mg Graw Hill Publications
4. Websites on Retailing

**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
**Department of Commerce and Business Management,**  
**II – B.com GENERAL(EM)**

**THIRD SEMESTER PROGRAMME STRUCTURE ( w.e.f. 2021-22 Academic Year)**

S.NO	Course	Name of the subject	Total Marks	Mid Sem Exam	Sem_ End Exam	Teaching Hours	Credit
1	First Language	General English	100	40	60	4	3
2	Second Language	(Tel/Hindi/Urdu/Sans/French/Arabic)	100	40	60	4	3
3.	Lifé skill course	1. Health & Hygiene	50		50	2	2
		2. Personality Development&Leadership	50		50	2	2
		3. Analytical skills					
		4. Environmental Education					
4	Skill Development Courses	1. Online Business 2. Retailing	50		50	2	2
5	3A	Advanced Accounting (GEN,CA, BIFS, & A&T)	100	40	60	6	4
6.	3B	Business Statistics (GEN, CA,BIFS & A&T)	100	40	60	6	4
7	3C	Marketing (GEN)	100	40	60	5	4
	-	Total	650	200	450	31	24

**Department of Commerce and Business Management,  
SRR & CVR Government Degree College (Autonomous), Vijayawada  
II – B.com COMPUTER APPLICATION  
THIRD SEMESTER PROGRAMME STRUCTURE ( w.e.f. 2021-22Academic Year)**

S. N O	Course	Name of the subject	Total Marks	Mid Sem Exam	Sem_ End Exam	Teaching Hours	Credit
1	First Language	General English	100	40	60	4	3
2	Second Language	(Tel/Hindi/Urdu/Sans/French/Arabic)	100	40	60	4	3
3.	Life skill course	1. Health & Hygiene	50		50	2	2
		2. Personality Development & Leadership	50		50	2	2
		3. Analytical skills					
		4. Environmental Education					
4	Skill Development Courses	1. Online Business 2. Retailing	50		50	2	2
5	3A	Advanced Accounting (GEN, CA ,BIFS & A&T)	100	40	60	5	4
6.	3B	Business Statistics (GEN, CA. BIFS & A &T)	100	40	60	5	4
7	3C	Programming in C&C++	100	40	60	5	4
	-	Total	650	200	450	29	24

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**II Year B.Com (Gen/ CA/BIFS/A&T/) Degree Course – III Semester**  
**(w.e.f - 2021- 22 academic year)**  
**Title of the Course: -Advanced Accounting**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	90	Total Marks	100
Exam Hours 03			

**Course Outcomes:** At the end of the course, the student will be able to;

**CO-1:** Understand the concept of Non-profit organisations and their accounting process

**CO-2:** Comprehend the concept of a single-entry system and preparation of a statement of affairs

**CO-3:** Familiarize with the legal formalities at the time of dissolution of the firm

**CO-4:** Prepare financial statements for the partnership firm dissolution of the firm.

**CO-5:** Employ critical thinking skills to understand the difference between the dissolution of the firm and the dissolution of a partnership

**UNIT - I : Accounting for Non-Profit Organisations:** Non-Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

**UNIT -II: Single Entry System:** Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems)

**UNIT - III: Hire Purchase System:** Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems)

**UNIT – IV: Partnership Accounts-I:** Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner (including problems).

**UNIT – V: Electricity Companies (Double Accounting system):** Meaning of Double Account System – Final Accounts - Calculation of Reasonable Return and Disposal of Surplus – Replacement of Assets.

***Enriched Module: Hire purchase system and installment purchase system, accounts of partnership firm, and accounts related to Electricity company.***

**References:**

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L. Gupta & Radhaswamy, Sultan Chand & Sons.
5. Advanced Accountancy (Vol-II): S.N. Maheshwari & V.L. Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PB Publications.
7. Accountancy-III: Tulasian, Tata McGraw Hill Co.
8. Accountancy-III: S.P. Jain & K.L. Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.

**SRR & CVR Government Degree College ( Autonomous)- Vijayavada**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**II Year B.Com (Gen/ CA/ BIFS/A&T ) Degree Course - III Semester**  
**(w.e.f - 2021 - 22 academic year)**  
**Title of the Course:- BUSINESS STATISTICS \_**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
N.O of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	90	Total Marks	100
Exam Hours			
03			

**Course Outcomes:** At the end of the course, the student will be able to;

- Co-1:** Understand the importance of Statistics in real life
- CO-2:** Formulate complete, concise, and correct mathematical proofs.
- CO-3:** Frame problems using multiple mathematical and statistical tools, ensuring the relationships by using standard techniques.
- CO-4 :** Build and assess data-based models.
- CO-5:** Learn and apply statistical tools in daily life.
- CO 6:** Create quantitative models to solve real-world problems in appropriate contexts.

**UNIT – I: Introduction to Statistics:** Definition – Importance, Characteristics, and Limitations of Statistics - Collection of Data- Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

**UNIT- II : Measures of Central Tendency:** Types of Averages – Qualities of Good Average -Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean(including problems)

**UNIT – III : Measures of Dispersion:** Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation. (Including problems)

**UNIT – IV : Skewness and Measures of Relation::** Measures of Skewness: Absolute and Relative Measures- Co-efficient of Skewness: Karl Pearson's, Bowley's, and Kelly's;  
**Measures of Relation:** Meaning and use of Correlation – Types of Correlation – Karl Pearson's Correlation Coefficient - Probable Error-Spearman's Rank-Correlation (including problems)

**UNIT – V: Index Numbers:** Index Numbers: Weighted and unweighted Index Numbers, Cost of living index and family Budget method. (including problems)

*Enriched Module: Graphical representation, Averages, Deviation calculation, index numbers construction, and measures of relations. c*

REFERENCE BOOKS:

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand & Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand & Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunhunwala, S Chand Publishers.
12. Business Statistics: S.L.Aggarwal, S.L.Bhardwaj  
and K.Raghuveer, Kalyani Publishers.

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**

**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**II Year B.Com (Gen / B.VOC) Degree Course – III Semester**  
**(w.e.f - 2021 - 22 Academic year)**  
**Title of the Course: - MARKETING**

No of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes :** At the end of the course, the student will be able to;

- CO-1: Develop an idea about marketing and the marketing environment.
- CO-2: Understand the consumer behaviour and market segmentation process
- CO-3 : Comprehend the product life cycle and product line decisions.
- CO-4 : Know the process of packaging and labeling to attract customers.
- CO-5 : Formulate new marketing strategies for a specific new product.
- CO-6: Develop new product lines and sales promotion techniques for a given product.
- CO-7 : Design and develop new advertisements to given products.

**UNIT – I : Introduction:** Concepts of Marketing -Nature, scope, and importance of marketing; Evolution of marketing; Selling vs Marketing. Need, Wants, and Demand - Marketing Concepts – Marketing Mix - 4 P's of Marketing – Marketing Environment.

**UNIT -II : Consumer Behaviour and Market Segmentation:** Nature and Importance of Consumer Behaviour, Buying Decision Process – Stages – Buying Behaviour – Market Segmentation –Bases of Segmentation - Selecting Segments – Advantages of Segmentation.

**UNIT – III : Product Management:** Concept and importance, Product Classification – Levels of Product - Product Life Cycle - New Product development process, Product Mix and Product Line Decisions - Design, Branding, Packaging, and Labelling.

**UNIT – IV : Pricing Decision:** Factors Influencing Price – Determination of Price - Pricing Strategies: Skimming and Penetration Pricing.

**UNIT – V : Promotion and Distribution:** Promotion Mix - Advertising - Sales promotion - Publicity – Public Relations - Personal Selling and Direct Marketing - Distribution Channels-Online Marketing

*Enriched Module: . Buying behaviour, market segmentation, pricing strategies, sales promotion techniques, Direct Marketing and Online Marketing.*

**References:**

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson PrenticeHall.
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGrawHill.
4. V.S. Ramaswamy S. NamaKumari, Marketing Management – Planning,McMillan.
5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.
6. Dhruv Grewal and Michael Levy,Marketing, McGraw Hill Education.
7. Dr L Natarajan, Financial Markets, Margham Publications.
8. Dr M Venkataramanaiah, Marketing, Seven Hill International Publishers.
9. C N Sonanki, Marketing, Kalyani Publications.

**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
**DEPARTMENT OF COMMERCE & MANAGEMENT**  
**II B.com (BANKING, INSURANCE & FINANCIAL SERVICES)**  
**THIRD SEMESTER PROGRAMME STRUCTURE ( w.e.f. 2021-22 Academic Year)**

S.NO	Course	Name of the subject	Mid Sem Exam	Sem_ End Exam	Teaching Hours	Credits
1	First Language	General English	40	60	4	3
2	Second Language	(Tel/Hindi/Urdu/Sans/French/Arabic)	40	60	4	3
3.	Life skill course	1. Health & Hygiene		50	2	2
		2. Personality Development & Leadership		50	2	2
		3 Analytical skills				
		4. Environmental Education				
4	Skill Development Courses	1 Online Business 2 Retailing		50	2	2
5	3A	Advanced Accounting	40	60	6	4
6.	3B	Business Statistics	40	60	6	4
7	3C	Insurance and Risk Management	40	60	5	4
	-	Total	200	450	29	24

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business**  
**Management Proposed syllabus of**  
**II Year B. Com (Banking, Insurance and Financial services)**  
**Degree Course - III Semester**  
**(w.e.f - 2021 - 22 academic year)**

Title of the Course: **INSURANCE & RISK MANAGEMENT**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes:** By the end of the course, students will be able:

**CO 1.** To equip the students with the concepts of risk, and its types -disaster risk management.

**CO 2.** To enable the students to understand the concepts of insurance, its principles and its operations.

**CO 3.** To impart knowledge on insurance legal aspects in business.

**CO4.** To generate awareness on legal aspects and control of malpractices of insurance premiums.

**CO5.** To make familiarize the students to understand the regulatory framework of the insurance

IRDA Act-1999 and establishment of Insurance Advisory Committee.

**UNIT - I : Risk** -the concept of risk, types of risks-managing Risk, assessment and transfer, sources and measurement of Risk, Risk evaluation and prediction- Disaster Risk Management, Risk retention

**UNIT - II : Concept of Insurance I**-Need of Insurance-globalisation in the insurance sector, the importance of insurance in the organisation, principles of utmost good faith, assignment, Endowment, Indemnity, Proximate cause, insurable, interest Subrogation, and Contribution.

**UNIT - III : Concept of Insurance II**-(a) life insurance features Need and policies of insurance. (b) non-life insurances -purpose, Need, and policies of insurance-types of non-life insurances-Fire and motor insurances, health insurance, Marine insurance, Automobiles insurances, Reinsurances

**UNIT - IV : Control of Malpractices**- meaning, definitions, Negligence of loss, Assessment and loss control, Exclusions of Perils, Control of Mis-Selling. Actuaries-Computation of Insurance Premium

**UNIT -V : Regulatory Framework of Insurance**- concept, the meaning of regulatory framework-IRDA Act-1999-(a) objectives (b) composition (c) duties and powers (d) functions role of IRDA, Delegation of Powers, Establishment of Insurance Advisory Committee, Powers to make regulations towards in the insurance policy.

***Enriched Module: Risk Elements, Insurance Types, malpractice, Insurance Premium,Regulatory system-IRDA.***

Reference Books:

1. George .E.Rejda Principles of Risk Management and insurance, Pearson.
2. Trischmanna , Hoyt and Sommer, Risk Management -Cengaga Learning.
3. Loomba, Jatinder, Risk Management and insurance Planning, Prentice Hall of India.
4. Nalini Prava Tripathy & Pribir Pal Insurance Theory And Practice, Prentice Hall OfIndia

**SRR &CVR Government Degree College (Autonomous), Vijayawada**  
**II Year – Bachelor Of Business Administration (BBA)- GENERAL**  
**THIRD SEMESTER STRUCTURE ( w.e.f. 2021-22Academic Year)**

S.NO	Course	Name of the subject	Total Marks	Mid Sem Exam	Sem_ End Exam	Teaching Hours	Credit
1	First Language	General English	100	40	60	4	3
2	Second Language	<b>Tel/Hindi/Urdu/Sanskrit</b> (Tel/Hindi/Urdu/Sans/French/Arabic)	100	40	60	4	3
3.	Lifé skill course	1. Health & Hygiene	50		50	2	2
		2. Personality Development & Leadership	50		50	2	2
		3. Analytical skills					
		4. Environmental Education					
4	Skill Development Courses	3. Online Business 4. Retailing	50		50	2	2
5	3A	<b>Organisational Behaviour</b>	100	40	60	5	4
6.	3B	<b>Financial Management</b>	100	40	60	5	4
7	3C	<b>Human Resource Management</b>	100	40	60	5	4
	-	<b>Total</b>	650	200	450	29	24

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**II Year BBA (Bachelor of Business Administration)**  
**Degree Course – III Semester**  
**(w.e.f - 2021 - 22 academic year)**  
 Title of the Course: **ORGANISATIONAL BEHAVIOUR**

No of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes:** By the end of the course, students will be able to :

**CO-1.** Explain how individual differences—such as personalities, perceptions, attitudes, and ethics—affect employee performance and describe how managers can capitalize on employee’s diversity

**CO 2.** Students will be able to apply different motivational theories and methods to increase the productivity and job satisfaction of employees.

**CO 3.** Students will be able to identify the characteristics of successful teams in order to function effectively as team members and leaders.

**CO4.** Students will be able to demonstrate how to make better decisions both individually and in a group.

**CO5.:** Students will be able to analyze the interpersonal communication process to increase their effectiveness as communicators.

**UNIT – I : INTRODUCTION:** Introduction to Organisational Behaviour: Definition - Nature and Scope of OB;\_OB History and Development- Importance of OB to the field of management -OB Model- Roles of Manager in OB- Challenges and Opportunities for OB- Impact of technology on organizational behaviour.

**UNIT – II : THE INDIVIDUAL :** Foundation of Individual Behaviour: Meaning - Definition of Behaviour - Types of Individual-Personality- Meaning- Determinants- theories; Values- Motivation - Meaning -Nature - Types of Motivation-

**UNIT – III : Attitudes-** Meaning-Characteristics and Components of Attitude-Attitude formation: Perception- Meaning - Perceptual process; Learning - Learning process-types -Theories of Learning, Individual Decision- Making and Problem-Solving

**UNIT – IV : THE GROUP:** Foundation of Group Behaviour: Concepts related to Communication, Leadership, Power and Politics, Work Teams and Group Dynamics, Transaction Analysis, Johari Window Model.

**UNIT – V : THE ORGANISATION:** Foundation of the Organisation: Concepts related to Organisation Structure, Organization Culture \_ Organization Change & Development, Organizational Conflict and Discipline.

**Enriched Module: Personality Development, Motivational drives, Communication skills, Group behaviours , group decision making and leadership skills.**

**Reference Books:**

Organizational Behavior — Stephen P \_ Robbins; Timothy A Judge, Seema Sanghi

Organisational Behaviour — L M Prasad

Organizational Behavior, Human Behavior At Work — John W Newstorm

Management & Organisa1ional Behaviour— Laurie J Mullins

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**II Year BBA (Bachelor of Business Administration)**  
**Degree Course – III Semester**  
**(w.e.f - 2021 - 22 academic year)**  
**Title of the Course: FINANCIAL MANAGEMENT**

No of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

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

**CO1.** Explain the concept of fundamental financial concepts, especially the time value of money.

**CO2.** Apply capital budgeting projects using traditional methods.

**CO3.** Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances

**CO4:** Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting

**UNIT -I : Financial management:** meaning, nature, and scope of finance; financial goals. profit maximization, wealth maximization; finance functions,- investment, financing, and dividend decisions.

**UNIT – II: Capital budgeting:** nature of investment decisions; investment evaluation criteria-net present value, internal rate of return, profitability index, payback period, accounting rate of return, NPV and IRR comparison; capital rationing: risk analysis in capital budgeting

**UNIT – III : Working capital:** meaning, significance, and types of working capital; determinants of working capital; sources of working capital; management of inventory; management of cash; management of account receivables

**UNIT – IV : Capital structure theories:** Traditional and MM hypotheses: determining capital structure in practice; Capital structure planning. Cost of capital:- meaning and significance of cost of capital; calculation of the cost of debt, preference capital, equity capital, and retained earnings; Operating and financial leverages

**UNIT – V: Dividend decisions—'** Types of dividend- dividend models - Determinants of dividend policy Practical aspects of dividend

**Enriched Module:** Objectives of Financial Management, Capital budgeting, structuration of Capital, Sources of Working Capital, and Dividend policy.

**SUGGESTED READINGS:**

Home, James Van Financial Management & Policy Solomon F,ne The Theory Of  
Financial Management

Hunt William and Donaldson Basle Business Finance ,

Kuchal, S.C. Financial Management

Bradley Fundamentals of Corporation

FinancePandey, I.M. Financial Management

Fred. Weston J. The scope & Methodology of Finance

Weston & Brigham Essentials of Management Finance

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**

**syllabus of**  
**II Year BBA ( Bachelor of Business Administration)**  
**Degree Course – III Semester**  
**(w.e.f - 2021 - 2022 Academic year)**

Title of the Course: **HUMAN RESOURCE MANAGEMENT**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

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

CO1: To develop an understanding of the concept of human resource management and to understand its relevance in organizations.

CO2: To develop the necessary skill set for the application of various HR issues.

CO3: To analyze the strategic issues and strategies required to select and develop manpower resources.

CO4: To integrate the knowledge of HR concepts to take correct business decisions.

CO5: Students will be able to analyze the interpersonal communication process to increase their effectiveness as communicators.

**UNIT – I : Introduction.:** Evolution of HRM, Concept, Scope, Characteristics, Objectives & Importance of HRM, Personnel Management vs\_ HRM Case study: Conceptualize and get sacked.

**UNIT – II : Concept of Human Resource Planning,** Objectives, Need, Process of Human Resource Planning, Problems in Human Resource Planning. Benefits of Human Resource Planning. Job Analysis. Introduction, Uses of Job Analysis. Process of Job Analysis, Job Description and Job Specification.

**UNIT – III : Acquisition of Human Resources:**

Recruitment: Introduction to recruitment, Process & Sources of recruitment Importance of Recruitment Selection: Meaning of Selection, Steps in the selection process, Selection - Types of Tests & Interviews Placement, Induction & Job Changes: Concept of Placement. Concept of Induction, Concept of Transfer, types of transfer, Concept of Promotion, Promotion Policy Case Study. A tale of Twists and Turns

**UNIT – IV : Training:** Concept Need and importance of training; types of training; methods of training, designing of a training programme, evaluation of training effectiveness Executive Development: Concept, process, and techniques .Career planning and development: Concept, objectives, and process \_Case Study: Vishal Fast Foods Private Ltd.

**Job evaluation:** Concept & Essentials of Job Evaluation, Methods of job evaluation Performance Appraisal- Concept, importance, process of performance Appraisal, methods of Performance Appraisal, Job evaluation Vs. Performance Appraisal.

Compensation: Introduction to Compensation Management, Objectives & Components of Compensation.

**UNIT - V: International Dimensions of Human Resource Management:** Introduction to International Human Resource Management. Types of International Business Perspectives of International HRM - Practices in International HRM Quality of Work Life and Bottom Line

**Enriched Module: Training and Development, International Dimensions, Job satisfaction, evaluation performance appraisal quality of work life**

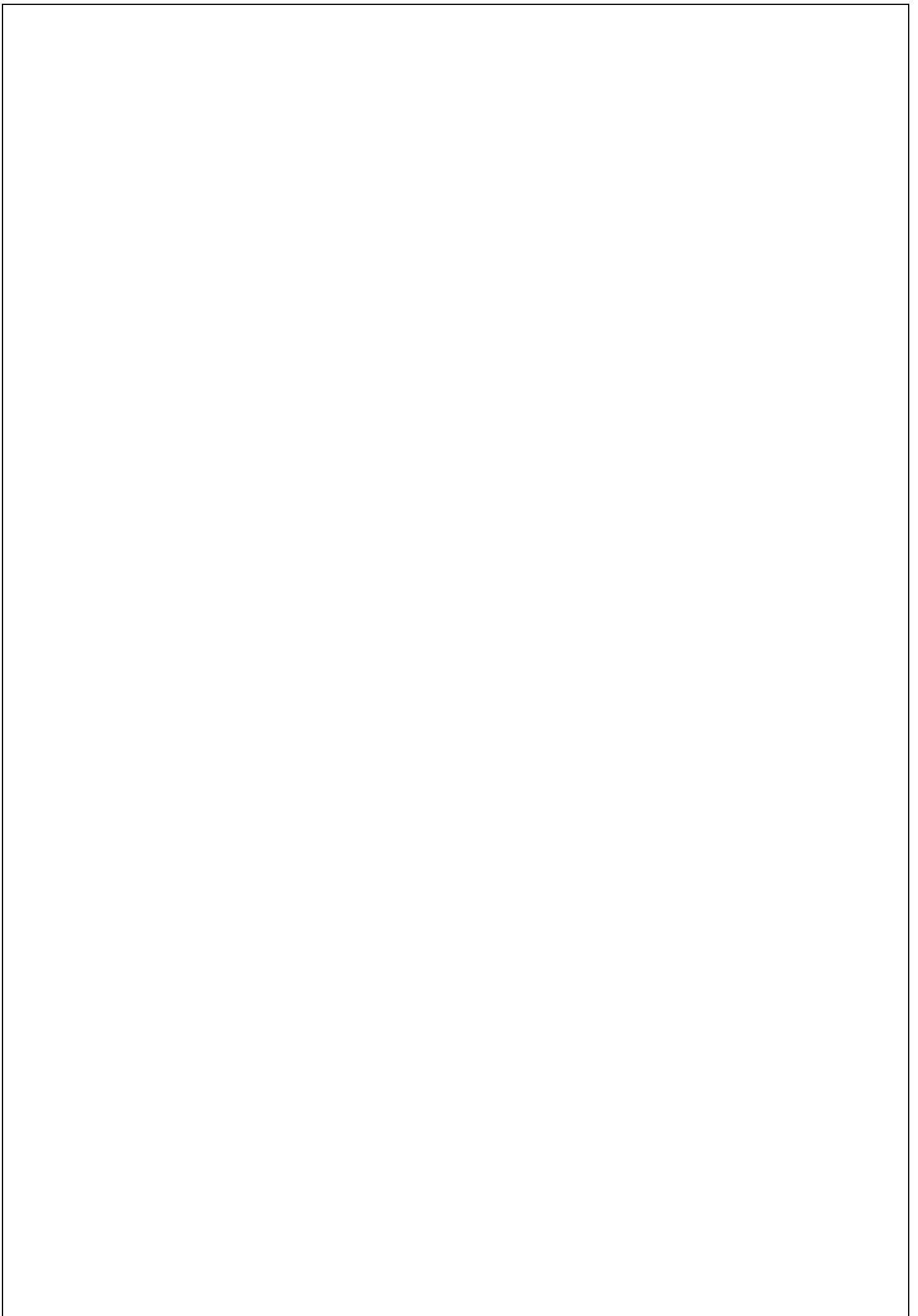
**Reference Books:**

Human Resource Management – K. Aswattapa Tata Mc Graw

Hill Human Resource Management – Pearson

Human Resource Management – LM Prasad

Essentials of Human Resource Management & Industrial relations – P Subba Rao



**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
**Department of Commerce and Business Management,**  
**II B.com (General)**  
**IV SEMESTER STRUCTURE (w.e.f.2021-22 Academic Year)**

S.NO	Course	Name of the subject	Mid Sem Exam	Sem End Exam	Teaching Hours	Credit
1	4A	Corporate Accounting	40	60	5	4
2	4B	Cost and Management Accounting	40	60	5	4
3	4C	Income Tax	40	60	5	4
4	4D	Business Laws	40	60	5	4
5	4E	Auditing	40	60	5	4
6	4F	Goods and Service Tax	40	60	5	4
		Total	240	360	30	24

***Note: After Completion of the 4th semester students should do an internship as per the Guidelines given by APSCHE With 4 credits for 100 marks.***

***Total credits = 24+4 = 28***

**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**II Year B. Com (GEN / CA / BIFS/.A&T) Degree Course – IV Semester**  
**(w.e.f 2021-22 Academic Year)**  
**Course code: CAN 4210**

Title of the Course: **Corporate Accounting**

No. of lecture hours/week	05	Continuous Internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course out comes:** At the end of the course, the student will be able to;

- CO -1:** Understand the Accounting treatment of Share Capital and be aware of the process of Book Building.  
**CO-2:** Demonstrate the procedure for the Issue of Bonus Shares and Buyback of shares.  
**CO =3:** Comprehend the important provisions of the Companies Act, 2013 and prepare the Final Accounts of a company with adjustments.  
**CO-4:** Participate in the preparation of Consolidated accounts for a corporate group.  
**CO=5:** Understand analysis of complex issues, formulation of well-reasoned arguments, and reach better conclusions.  
**CO – 6:** Communicate accounting policy choices with reference to relevant laws and Accounting Standards.

**UNIT-I : Accounting for Share Capital:** Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

**UNIT=II: Issue and Redemption of Debentures and Issue of Bonus Shares:** Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - - Issue and Redemption of convertible debentures and non-convertible Debentures - Issue of Bonus Shares (including problems).

**UNIT -III: Valuation Shares:** Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

**UNIT - IV: Company Final Accounts:** Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

**UNIT -V: Consolidated Balance sheet:** Concept of Holding and subsidiary companies need for consolidated financial statements- procedure for preparation of consolidated Balance Sheet- preparation of consolidated Balance Sheet(Including problems)

**Enriched Module:** Procedure for Issue of shares, Bonus Issue, Company Final Accounts, Concept of Holding and subsidiary companies

Reference Books:

1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,, Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr Chanda Srinivas, Seven Hills International Publishers,
13. Advanced Accountancy: Arulanandam & Raman, Himalaya Publishing House.

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**II Year B.Com (Gen/ CA/BIFS/A&T) Degree Course – IV Semester**  
**(w.e.f - 2021 - 2022 academic year)**  
**Course Code: CMA N 4211**

**Title of the Course: -Cost And Management Accounting**

<b>No of lecture hours/week</b>	<b>05</b>	<b>Continuous internal Assessment (CIA)</b>	<b>40</b>
<b>No. of Credits</b>	<b>04</b>	<b>Semester End Evaluation (SEE)</b>	<b>60</b>
<b>Total numbers of lecture hours</b>	<b>90</b>	<b>Total Marks</b>	<b>100</b>
<b>Exam Hours 03</b>			

**Course Outcomes:** At the end of the course, the student will be able to;

- CO-1:** Understand various costing methods and management techniques.
- CO-2:** Apply Cost and Management accounting methods for both the manufacturing and service industries.
- CO-3:** Prepare cost sheets, quotations, and tenders to the organization for different works.
- CO-4:** Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- CO-5:** . Compare and contrast the financial statements of firms and interpret the results.
- CO-6:** Prepare analysis of various special decisions, using relevant management techniques.

**UNIT – I: Cost Accounting:** Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Difference between Cost Accounting and Management Accounting, Elements of Cost - Preparation of Cost Sheet (including problems)

**UNIT – II: Techniques of Inventory Control and Labour** – 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 -Labour turnover and its causes(including problems)

**UNIT – III: Contract Costing and Process Costing:** Definition and Features of contract costing – Process Costing features treatment of Normal and abnormal loss- problems on Contract Costing and Process Costing (including problems)

**UNIT – IV: 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-V: 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)

***Enriched Module: Objectives of Financial statements, Capital budgeting, structuration of Capital, Sources of working Capital and Dividend policy.***

**N bhb References:**

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, NewDelhi.
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.
12. Cost & Management Accounting: Kishore, R. M. 4th ed Taxman Allied Service
13. Principles & Practice or Cost Accounting : Bhattacharyya, A. K. 3rd ed PHI
14. Management & Cost Accounting: Drury, Colin 6th ed Thompson Books
15. Cost Accounting: Managerial Emphasis: Horngren C. T Datar, S. M/ Foster, G.12th ed Pearson

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**II Year B.Com (Gen) Degree Course – Semester-IV**  
**(w.e.f - 2021 - 22 Academic Year)**  
**Course Code: ITX N 4212**  
**Title of the Course: Income Tax**

No of lecture hours/week	05	Continuous internal Assessment (CIA)	40
NO. Of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course outcomes:** At the end of the course, the student will able to;

**CO-1:** Acquire complete knowledge of tax evasion, tax avoidance and tax planning

**CO-2:** Understand the provisions and compute income tax for various sources.

**CO -3:** Grasp amendments made from time to time in the Finance Act.

**CO -4 :** Compute total income and define tax complicacies and structure

**CO -5 :** Prepare and File IT returns of Individuals on his own.

**UNIT – I: Introduction:** Direct and Indirect Taxes - Features and History of Income Tax in India - Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee -Deemed Assessee – Assessee-in-default - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax - Types of Incomes - Gross Total Income – Total Income -  
 – Incomes Exempt from Tax (theory only).

**UNIT- II : Income from Salaries:** Definition of Salary – Characteristics of Salary - Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits inLieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

**UNIT – III : Income from House Property and Profits and Gains from Business:** Definition of Houses Property - Exempted House Property incomes – Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property. Definition of Business and Profession – Procedure for Computation of Income from Business Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

**UNIT – IV: Income from Capital Gains - Income from Other Sources:** Introduction - Meaning of Capital Asset – Types – Short term and Long term Capital Assets – Transfer of

Capital Asset – Deemed Transfer – Transfer not regarded as Transfer – Determination of Cost of Acquisition - – Procedure for Computation of Long-term and Short-term Capital Gains/Losses Meaning of Other Sources - General Incomes – Specific Incomes – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Computation (including problems).

**UNIT – V : Computation of Total Income of an Individual:** Deductions under Section 80 -Computation of Total Income (Simple problems).

***Enriched Module:*** *Exempted Incomes, Computation of Salary Income, Capital Gains, Calculation of IT and Filing of Returns.*

REFERENCE BOOKS:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhawan Publication.
6. Balachandran Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**

**Proposed syllabus of**  
II Year B.Com (Gen /CA/BIFS/A&T) Degree Course – IV Semester  
**(w.e.f - 2021 - 22 Academic year)**

**Course Code: BLS N 4213**

Title of the Course: - **BUSINESS LAWS**

No of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes:** At the end of the course, the student will be able to

**CO - 1:** Understand the legal environment of business and the laws of business.

**CO -2 :** Highlight the security aspects in the present cyber-crime scenario.

**CO =3 :** Apply basic legal knowledge to business transactions.

**CO -4 :** Understand the various provisions of Company Law.

**CO -5 :** Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues

**.CO - 6 :** Integrate the concept of business law with foreign trade.

**UNIT - I : contract Act:** Meaning and Definition of Contract - Essential Elements of Valid Contract - Valid, Void and, Voidable Contracts - Indian Contract Act, 1872

**UNIT - II : Offer, Acceptance and Consideration:** Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration

**UNIT - III : Capacity of the Parties and Contingent Contract:** Persons incompetent to contract - Rules Regarding to Minors Contracts - Contingent Contracts: Rules Relating to Contingent Contracts - Discharge of Contracts: Different Modes of Discharge of Contracts - Breach of Contract : Rules Relating to Remedies to Breach of Contract.

**UNIT - IV : Sale of Goods Act 1930 and Consumer Protection Act 2019:** Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism.

**UNIT - V : Cyber Law:** Overview and Need for Cyber Law - Contract Procedures - Digital Signature – Safety Mechanisms- Overview of Right to Information Act, 2005.

**Enriched Module: Essentials of valid contract, Remedies to Breach of Contract, Consumer Dispute Redressal Mechanism, Right to Information Act.**

**References:**

1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Bala chandran V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law, S Chand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. K C Garg, Business Law, Kalyani Publishers.
8. Joy Dhingra, Business Laws, Kalyani Publishers
9. Right to Information Act 2005, Bare Act, GOI

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**

**Proposed syllabus of**  
II Year B.Com ( Gen/CA/A&T) Degree Course – IV Semester  
**(w.e.f - 2021 - 22 Academic Year)**

**Course – Code: AUD N 4214**

Title of the Course: **Auditing**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes:** At the end of the course, the student will be able to;

- CO -1 :** Understanding the meaning and necessity of Audit in the modern era
- CO -2:** Comprehend the role of the Auditor in avoiding the corporate fraud
- CO-3:** Identify the steps involved in performing the Audit process
- CO - 4 :** Determine the appropriate Audit Report for a given audit situation
- CO-5:** Apply Auditing practices to different types of business entities
- CO-6 :** Plan an Audit by considering concepts of evidence, risk and materiality

**UNIT -I : Introduction:** Meaning – Objectives – **Importance of Auditing as a vigil mechanism** – Characteristics - Bookkeeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

**UNIT – II: Types of Audit:** Based on Ownership, Time and Objective - Internal, External, Statutory, Independent, **IRS Tax, Operational**, Compliance, Government, **Information** system and **Payroll audit**

**UNIT -III : 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 – IV : Vouching and Investigation:** Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

**UNIT – V : Company Audit and Auditors Report:** Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: **Types**, Contents – Preparation - Relevant Provisions of Companies Act, 2013.

**Enriched Module:** . Importance of Auditing as a vigil mechanism, Operational audit Payroll and Information system audit, Types of Audit Report

Reference Books:

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & 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. Jagadesh Prakesh, "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, Hyderabad

**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
**Department of Commerce and Business Management**  
**II Year B. Com (G/A&T) Degree Course – IV**  
**Semester(w.e.f 2021-22 Academic Year)**  
**Course Code: GST N 4215**

Title of the Course: **GOODS & SERVICES TAX**

No. of lecture hours/week	05	Continuous Internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes:** After completion of this course the students would be able:

**CO-1:** To enable the students to learn the concepts of indirect tax and GST from the pre-GST period to post-GST period.

**CO-2:** To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to economic development.

**CO -3:** To comprehend the principles of taxation, objectives of taxes, and its impact, shifting and incidence process of indirect taxes in the market-oriented economy.

**CO-4 :** To understand the implications of GST on the taxable capacity of consumers, dealers and the society at large and its changes.

**CO-5 :** To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.

**UNIT -1: Introduction:** Overview of GST – Limitations of VAT –Justification for introducing GST - Taxes Subsumed under GST – Components of GST- GST Monitoring system: Council & GSTN - Advantages of GST.

**UNIT – II : GST Principles:** Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services.

**UNIT – III : Transactions Covered under GST:** Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply – Mixed Supply.

**UNIT – IV : IGST model:** Features and advantages; Time of Supply of Goods & Services: **Value of Supply** - Input Tax Credit - -Matching of Input Tax Credit - - Cross utilization of ITC between the Central GST and the State GST.

**UNIT - V: GST Returns:** Registration under GST - Regular Monthly Filing Returns- Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST

**Enriched Module:** GST Monitoring system, GST Rates, Reverse Charge Mechanism, Input Tax Credit, Filing Returns.

**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
**Department of Commerce and Business Management,**  
**II B.com (Computer Application)**  
**IV SEMESTER STRUCTURE (w.e.f.2021- 22 Academic Year)**

S.NO	Course	Name of the subject	Mid Sem Exam	Sem End Exam	Teaching hours	Credit
1	4A	Corporate Accounting	40	60	5	4
2	4B	Cost and Management Accounting	40	60	5	4
3	4C	Taxation	40	60	5	4
4	4D	Business Laws	40	60	5	4
5	4E	Database Management System	40	60	5	4
6	4F	Object oriented programming through JAVA	40	60	5	4
		Total	240	360	30	24

**Note: After Completion of the 4<sup>th</sup>-semester students should do an internship as per the Guidelines given by APSCHE With 4 credits for 100 marks.**

**Total credits = 24+4 = 28**

**SRR &CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**II Year B.Com ( CA/BIFS) Degree Course – IV Semester**  
**(w.e.f - 2021 - 22 Academic Year)**  
**Course Cde : TXN N 4212**  
**Title of the Course: -Taxation**

No. of lecture hours/week	05	Continuous Internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes:** At the end of the course, the student will

CO1- explain the various terms related to Goods and Service tax(GST).

CO-2 identifies the technical terms related to Income Tax.

CO3- compute income from salaries, house property, business/profession, capital gains and income from other sources.

CO4- explain what is Tax evasion and Tax avoidance and Tax planning

CO5- file returns under GST

**UNIT-I : Introduction:** Tax structure in India: A brief History: Direct ct Taxes, vs Indirect Taxes -Basic Concepts; Capital and Revenue Basis of Charge-Exempted Incomes- Residential Status;

**UNIT – II: Taxation system in India:** Objectives; Tax Holiday; Modes of tax Recovery (Section 190and 202); Payments and Refunds: Filing of Returns

**UNIT- III : Computation of Income under Different Heads:** Income from salary; Income from House property;

**UNIT – IV : Computation of Profits or gains from Business or Profession- Income from other sources-** deductions U/S 80C to 80U - Tax Planning: Tax Avoidance and Tax Evasion; Penalties and Prosecutions; Income Tax Rate for Assessment.

**UNIT – V : Goods & Services Tax:** Overview of GST- Limitations of VATV- GST Principles- Comprehensive structure of GST in India-Taxes and Duties outside the purview of GST-Taxation of Services-Transactions within state and interstate Transactions under GST-Illustrations

**Enriched Module:** Taxation system in India, Tax evasion and avoidance, computation of salary and house property income and GST.

References:

1. Dr. Vinod; K. Singhanian; Direct Taxes – Law and Practice, Taxmann Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. 6. Balachandran Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications
- 10.. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes), Margham Publications.
11. Taxmann's Basics of GST.
12. Taxmann's GST: A practical Approach.
13. Theory & Practice of GST, Srivathsala, Himalaya Publishing House.

**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
**Department of Commerce and Business Management,**  
**II B.com (Banking, Insurance & Financial Services)**  
**IV SEMESTER STRUCTURE (w.e.f.2021-22 Academic Year)**

SL. .NO	Course	Name of the subject	Mid Sem Exam	Sem End Exam	Teaching Hours	Credit
1	4A	Corporate Accounting	40	60	5	4
2	4B	Cost and Management Accounting	40	60	5	4
3	4C	Taxation	40	60	5	4
4	4D	Business Laws	40	60	5	4
5	4E	Financial Services	40	60	5	4
6	4F	Central Banking	40	60	5	4
		Total	240	360	30	24

**SRR &CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**

**Proposed syllabus of**  
**II Year B. Com ( CA/BIFS) Degree Course – IV Semester**  
**(w.e.f - 2021 - 22 Academic Year)**

**Course Code: TXN N 4212**

**Title of the Course: -Taxation**

No. of lecture hours/week	05	Continuous Internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes:** At the end of the course, the student will

**C01-** explain the various terms related to Goods and Service tax(GST).

**C0-2** identifies the technical terms related to Income Tax.

**C03-** compute income from salaries, house property, business/profession, capital gains and income from other sources.

**C04-** explain what is Tax evasion and Tax avoidance and Tax planning

**C05-** file returns under GST

**UNIT-I : Introduction:** Tax structure in India: A brief History: Direct ct Taxes, vs Indirect Taxes -Basic Concepts; Capital and Revenue Basis of Charge-Exempted Incomes- Residential Status;

**UNIT – II: Taxation system in India:** Objectives; Tax Holiday; Modes of tax Recovery (Section 190 and 202); Payments and Refunds: Filing of Returns

**UNIT- III : Computation of Income under Different Heads:** Income from salary; Income from House property;

**UNIT – IV : Computation of Profits or gains from Business or Profession- Income from other sources-** deductions U/S 80C to 80U - Tax Planning: Tax Avoidance and TaxEvasion; Penalties and Prosecutions; Income Tax Rate for Assessment.

**UNIT – V : Goods & Services Tax:** Overview of GST- Limitations of VATV- GST Principles- Comprehensive structure of GST in India-Taxes and Duties outside the purview of GST-Taxation of Services-Transactions within state and interstate Transactions under GST-Illustrations

**Enriched Module:** Taxation system in India, Tax evasion and avoidance, computation of salary and house property income and GST.

References:

1. Dr. Vinod; K. Singhanian; Direct Taxes – Law and Practice, Taxmann Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. 6. Balachandran Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications
- 10.. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes), Margham Publications.
11. Taxmann's Basics of GST.
12. Taxmann's GST: A practical Approach.
13. Theory & Practice of GST, Srivathsala, Himalaya Publishing House.

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
 II Year BBA/BCom (BIFS) Degree Course – IV Semester  
**(w.e.f - 2021 - 22 Academic Year)**  
**Course Code : FS N 4214**  
 Title of the Course: **Financial Services**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
		Exam Hours	03

**Learning Outcomes:**

At the end of the course, the student will be able to;

**CO-1 :** Understand the role and function of the financial system in reference to the macro economy

**CO- 2:** Demonstrate an awareness of the current structure and regulation of the Indian financial services sector

**CO- 3:** Evaluate and create strategies to promote financial products and services.

**CO- 4:** Manage businesses with different tools and techniques.

**CO- 5:** Identify the factors that affect interest rates and evaluate relationships between the prices of securities and interest rates

**UNIT – I: Financial Services:** Meaning- Functions-characteristics and importance of financial services, Types of financial services- fund based and non-fund based services

**UNIT-II Leasing-Hire Purchase:** Meaning- Importance and features – Types of Leasing – contents of a Lease agreement - Differences between Leasing and Hire Purchase – RBI guidelines and problems of Hire purchase in India

**UNIT-III : Merchant Banking- Venture Capital:** Definition-functions and objectives-Role of Merchant Bankers in managing public issue-problems of Merchant banks in India-types of venture capital-stages of Venture capital financing-SEBI Guidelines for Venture capital companies

**UNIT- IV : Mutual Funds-Housing Finance:** Introduction-features and types of Mutual funds-Advantages-Mutual fund Risks-Reasons for slow growth of Mutual funds in India-Housing Finance Debt securitisation

**UNIT- V : Allied Financial Services:** Factoring and forfaiting- Differences between factoring and forfaiting- securitization-credit cards-Demat services-Central Depository systems: NSDL,CSDL

**References:**

1. Khan M.Y., Financial services, Tata McGraw Hill Education Private Limited, New Delhi.
2. Vasant Desai, Financial Markets and Financial Services. Himalaya Publishing House,Mumbai.
3. Siddaiah.T, Financial Services, Person
4. Tripaty Nalini Prava, Financial Services,Prentice Hall of India, New Delhi.
5. Guruswamy.S, Financial Services. Tata McGraw Hill Education Pvt.Ltd, New Delhi
6. SEBI guidelines, Bharat Publications, New Delhi
7. Machiraji, "Indian Financial System", Vikas publishers.

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**II Year B.Com( BISF) Degree Course – IV Semester**  
**(w.e.f - 2021 - 22 Academic Year)**

Title of the Course: **Central Banking**

No . of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours			
03			

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

**CO-1 :** This course studies the purpose and the functions of central banks and monetary policies and how they have evolved over time.

**CO -2 :** Students are introduced to the tools of monetary policy and to the rules that central banks follow, with special attention to inflation targets.

**CO- 3 :** At the end of the course students know the effects of the main policy tools

**CO- 4:** understand how central banks affect the financial system and the economy more generally and the role they have played in the recent financial crisis.

**Unit-I: Introduction:** Evolution and Functions of Central Bank Development of Central Banks in Developed and Developing countries Trends in Central Bank Functions.

**Unit-II: Central banking in India:** Reserve Bank of India Constitution and Governance, Recent Developments, RBI Act - Interface between RBI and Banks.

**Unit-III: Monetary and Credit Policies:** Monetary policy statements of RBI CRR SLR- Repo Rates-Reverse Repo Rates - Currency in circulation - Credit control measures.

**Unit-IV: Inflation and price control by RBI:**

Inflation meaning - types - Effect of Inflation Measures taken for controlling Inflation by RBI - Exchange rate - meaning - Exchange rate stability steps taken by RBI to stabilize Rupee.

**Unit-V: Supervision and Regulation:** Supervision of Banks - Basle Norms, Prudential Norms. Effect of liberalization and Globalization - Checking of money laundering and frauds.

References:

1. Reserve Bank of India Publication, Functions and Working of the RBI
2. Vasant Desai, Central Banking and Economic Development. Himalaya Publishing.
3. S. Panandikar, Banking in India, Orient Longman.
4. Reserve Bank of India Publication. Report on Trends and Progress of Banking in India.
5. Annual Reports of Reserve Bank of India.
- 6 Rita Swami, Indian Banking System, International Publishing House Pt. Ltd..
7. S.V. Joshi, CP Rodrigues and Azhar Khan, Indian Banking System, MacMillan Publishing

**SRR & CVR Government Degree College (Autonomous),  
Vijayawada II BBA (Bachelor of Business Administration)-  
GENERAL  
IV SEMESTER STRUCTURE (w.e.f.2021-22 Academic Year)**

S.NO	Course	Name of the subject	Mid Sem Exam	Sem End Exam	Teachingg Hours	Credit
1	4A	Training and Development	40	60	5	4
2	4B	Business law	40	60	5	4
3	4C	Micro, Small & Medium Enterprises Management	40	60	5	4
4	4D	International Business	40	60	5	4
5	4E	Cost & Management Accounting	40	60	5	4
6	4F	Financial Services	40	60	5	4
		Total	240	460	30	24

**Note: After Completion of the 4th semester students should do an internship as per the Guidelines given by APSCHE With 4 credits for 100 marks.**

**Total credits = 24+4 = 28**

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business**  
**Management Proposed syllabus of**  
**II Year BBA( GEN/ Digital) Degree Course – IV**  
**Semester(w.e.f - 2021 - 22 Academic Year)**  
**Course Code: BBA N 4280**

Title of the Course: **Training And Development**

No . of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

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

**CO1.** An integrated perspective on the role of HRM in modern business. Ability to plan human resources and implement techniques of job design

**CO2.** To develop an understanding of the evolution of training & development from a tactical to a strategic function.

**CO3.** To understand the concept of training audit & training evaluation

**CO4.** To understand various strategies used by organizations to measure performance & reward for the same.

**UNIT – I: Introduction:** Meaning and Definition – Nature of Training- inputs of Training - Need for Training Importance of Training, Objectives of Training, Responsibility for Training.

**UNIT -II: Steps in Training Programs:** , Training Policy, Training courses, support material for training. The training period, Training for Different employees principles of learning- Difference between Training and Development

**UNIT – III : Training methods:** *On the Job.* Vestibule Training, Training by Experience Workman Training by Supervisors. Demonstrations and examples, Simulation Apprenticeship. *Off the Job:* Lecturers. Conference method, Seminar or Team Discussion, Case Studies, Role playing, Programmed Instruction, T-Group training Audio-visual aids, Retraining.

**UNIT – IV : Development:** Importance of Development - Management Development, Purpose and objectives of Development, Stages in development programs, Components of development program Factors inhibiting Development.

**UNIT – V : Coaching and Counselling:** Methods, Management syndicate, Incident process, In-Basket, Sensitivity counseling - Special Projects, Committee assignments conferences, Management games.

**Enriched Module:** Modern Training methods, Coaching ,and Counselling,  
ManagementDevelopment

**References:**

1 P\_Subba Rao\_VSP, Rao, Human Resource Management; Konark Publishing Houses,  
Mumbai.No index entries found\_

2\_SubasGurg& S C Jain2 Managing Human Resource, Arihant Publications, Jaipur.

3.Bearddwell&LenHoldmen, Human Resource Management, Macmillan  
Publisher\_

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
**II Year BBA ( GEN/DIGITAL) Degree Course – IV Semester**  
(w.e.f - 2021 - 22 academic year)  
**Course Code : BBA N 4281**  
Title of the Course: **BUSINESS LAW**

No .of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Learning Outcomes:** At the end of the course, the student will be able to;

CO-1: To provide a brief idea about the framework of Indian Business Laws.

CO-2: Understand the legal environment of business and the laws of business.

CO-3: Apply basic legal knowledge to business transactions.

CO-4: Understand the various provisions of Company Law.

CO-5: Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.

CO-6: Integrate concept of business law with foreign trade.

**UNIT -I: Law of contract:** Definition, Essentials of valid contract, Kinds of contract, Offer, Acceptance, Consideration, Capacity of parties to contract, Free consent, Discharge of contract, Breach of contracts and remedies.

**UNIT – II : Sale of Goods Act:** Meaning and definition, Essentials the of sale contract, Sale and Agreement to sale, Conditions and warranties, Unpaid seller, Rules of transfer of property.

**UNIT – III : Consumer Protection Act, 1986:** District forum, State commission, National Commission, consumer councils

**UNIT – IV :** Information Technology Act 2000, Essential Commodities Act, Factories Act 1948- Definition of factory provisions of health, safety, welfare

**UNIT – V : Companies Act:** Definition of company, kinds of company, Memorandum of Association, Articles of Association, Prospectus, Meetings, and resolutions

**Enriched Module:** Essentials of valid contract, Rules of transfer of property, Consumer redressal Mechanism, Information Technology Act 2000,

**References:**

1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law, S Chand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. N.M. Wechlakar: Business Laws

**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
**Department of Commerce and Business Management**  
**II Year BBA ( GEN/DIGITAL) Degree Course – IV Semester**  
**(w.e.f - 2021 - 22 Academic**  
**Year) Course Code : BBA N 4282**

Title of the course: **MEDIUM AND SMALL ENTERPRISE MANAGEMENT**

No . of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Course Outcomes:**

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

- CO-1:** Explain basic concepts of SME and the challenges of MSMEs.
- CO-2:** Outline the opportunities to Set-Up SSI/SME Units and role of rural & women entrepreneurship.
- CO-3:** Illustrate roles of various institutions supporting MSMEs.
- CO-4:** Management of MSME, NPA & sickness units.
- CO-5:** Evaluate role of Government in Promoting Entrepreneurship

**UNIT -I: Small and Medium Enterprises:** Significance in Indian economy - Problems and the steps taken up by the Government to tackle their problems Role of government in promoting small and medium enterprises - Incentives provided to Backward Area Development.

**UNIT – II : Project Formulation:** Project identification and formulation. feasibility study - Project report preparation, location of limits, Industrial estates and the role of KIADB, TEKSOC and registration with DIC

**UNIT – III : Management Functions in Small and Medium Enterprises —Finance function:** Capital Estimation, Sources of finance - Subsidies and Incentives, Venture Capital - Marketing and Human Resource Management functions.

**UNIT – IV : Sickness in Small and Medium enterprises:** Causes of sickness, Prevention of sickness, and Remedial measures for sickness Role of Board for Industrial & Financial Reconstruction (BIFR

**UNIT – V: Ancillary Industries, Rural Industries and Artisans:** - Role of SIDO, SSI, DC, SISI, DIC - Prospects for small-scale industries

**Enriched Module:** Role of government in promoting small and medium enterprises, VentureCapital, BIFR Functions, SIDO.

References:

1. C- S V \_ Murthy Small Scale Industries and Entrepreneurial Development, HimalayaPublishingHouse.

2. Vasant Desai, Management of SSI, Himalaya publishing House. Delhi, 1998.

3. Vasant Desai, Small Scale Industries & entrepreneurship, Himalayan Publishing House.

4. S S Khanka, Entrepreneurial Development. Sultan Chand & co. Ltd.. New Delhi. 1999.

**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
**Department of Commerce and Business Management**  
**II Year BBA Degree Course - IV**  
**Semester(w.e.f - 2021 - 22 Academic**  
**Year)**  
**Course Code : BBA N 4283**

Title of the course: **International Business**

No . of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours			
03			

**Course out comes:**

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

- CO1. Explain the concepts in international business with respect to foreign trade/international business
- CO2. Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects
- CO3. Analyse the principle of international business and strategies adopted by firms to expand globally
- CO4. Integrate concept in international business concepts with functioning of global trade

**UNIT - I: Introduction**-Meaning of Trade - Types of Trade - Need- Difference between Domestic and International Foreign Trade- Difference between globalization of trade and international trade.

**UNIT - II: Foreign Exchange:** Factors influencing exchange rate fluctuations, Euro market and instruments (LIBOR, MIBOR, etc)- Foreign market operations

**UNIT - III: Balance of Payment:** Contents-Uses of BOP- disequilibrium in BOP- measures to bring back equilibrium in BOP- convertibility

**UNIT - III : of currencies-** Current account and Capital account convertibility - exchange control reasons and methods

**UNIT - IV : WTO and Trade blocks** - WTO Formulation- advantages and disadvantages of WTO membership to developing countries. Trade blocks: Reasons for trade block formation- different types of trade blocks member countries and economic conditions and trade commodities of LAFTA, SAFTA, NAFTA, ASEAN, CARICOM and EU.

**UNIT - V: Procedure and Documents** -Export and Import procedure -principal and auxiliary documents -bill of lading - consular invoice- commercial invoice- AR and GP forms, Mate receipt, Letter of credit -different kinds of LOC - Packing list - Incentives to exports - recent EXIM policy

**Enriched Module:** Euro Market, Foreign Market Operations, Trade Blocks, EXIM Policy

**References:**

1. C- Jeevanandam, Foreign Exchange Practice, Concepts and Control, Sultan Chand & Sons
2. T.S. Balagopal, Export Management, Himalaya Publishing House
3. KPM Sundaram & Rudradatta Indian Economy S Chand & Co.7, New Delhi
4. Francis Cherumilum, Foreign Trade and Export Management, Himalaya Publication

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**II Year BBA ( GEN/DIGITAL) Degree Course – IV Semester**  
**(w.e.f - 2021 - 22 Academic Year)**  
**Course Code : BBA N 4284**

Title of the Course: **Cost And Management Accounting**

<b>Course Code</b>		<b>Continuous internal Assessment(CIA)</b>	<b>40</b>
<b>No of lecture hours/week</b>	<b>05</b>	<b>Semester End Evaluation (SEE)</b>	<b>60</b>
<b>Total numbers of lecture hours</b>	<b>90</b>	<b>Total Marks</b>	<b>100</b>
<b>Exam Hours</b>			
<b>03</b>			

**Learning Outcomes:** At the end of the course, the student will able to;

1. Understand various costing methods and management techniques.
2. Apply Cost and Management accounting methods for both manufacturing and service industry.
3. Prepare cost sheets, quotations, and tenders to the organization for different works.
4. Analyze cost-volume-profit techniques to determine optimal managerial decisions.
5. Compare and contrast the financial statements of firms and interpret the results.
6. Prepare analysis of various special decisions, using relevant management techniques.

**UNIT – I: Introduction:** Management Accounting Meaning-Definition- Nature -Scope- Objectives-Functions-Advantages- Distinguish between Financial Accounting, Cost Accounting and management accounting – Cost-Costing-Cost Accounting-Cost accountancy- Functions and Scope of Cost Accounting-Objectives of cost accounting Concepts and Classification.

**UNIT- II : Elements of Cost: Materials:** Material control Selective control, EOQ, ABC technique Methods of pricing issues FIFO, LIFO, Weighted average, (including problems). Labour: Control of labour costs- timekeeping and time booking-Job Evaluation-Merit rating -idle time -Methods of remuneration labour incentives schemes.

**UNIT – III : Financial statement Analysis:** Meaning, definition and nature of financial statements- Characteristics of Financial statements- Importance and Limitations of financial statements. Need for analysis of financial statements-comparative statements- common size statements- Trend analysis.

**UNIT – IV: Ratio Analysis:** Meaning - Accounting Ratios - uses - limitations - types of ratios  
- Profit and loss account Ratios - Balance sheet Ratios - Mixed Ratios. -Interpretation of  
financial statements- Limitations of accounting ratios.

**UNIT - V : Marginal Costing:** -cost classification- differences between marginal costing and  
absorption costing - marginal cost equation-contribution-p/v ratio- margin of safety-BEP  
Analysis

-(including problems). **Enriched Module:** EOQ, Job Evaluation, Merit Rating, Interpretation  
of Financial Statements, Trend Analysis.

### **Reference Books**

1. Cost & Management Accounting: Kishore, R. M. 4th ed Taxman Allied Service
2. Principles & Practice of Cost Accounting : Bhattacharyya, A. K. 3rd ed PHI
3. Management & Cost Accounting: Drury, Colin 6th ed Thompson Books
4. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
5. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
6. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
7. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
8. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
9. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
10. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
11. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
12. Cost Accounting: Managerial Emphasis: Horngren C. T Datar, S. M/ Foster, G. 12th ed

**SRR & CVR Government Degree College (Autonomous), Vijayawada.**  
**Department of Commerce and Business Management**  
**Proposed syllabus of**  
 II Year BBA/BCom (BIFS) Degree Course – IV Semester  
**(w.e.f – 2021 – 22 Academic**  
**Year) Course Code: BBA N 4285**  
 Title of the Course: **Financial Services**

No. of lecture hours/week	05	Continuous internal Assessment (CIA)	40
No. of Credits	04	Semester End Evaluation (SEE)	60
Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

**Learning Outcomes:**

At the end of the course, the student will be able to;

CO-1 : Understand the role and function of the financial system in reference to the macroeconomy

CO- 2: Demonstrate an awareness of the current structure and regulation of the Indian financial services sector

CO- 3: Evaluate and create strategies to promote financial products and services. CO- 4: Manage businesses with different tools and techniques.

CO- 5: Identify the factors that affect interest rates and evaluate relationships between the prices of securities and interest rates

**UNIT – I: Financial Services:** Meaning- Functions-characteristics and importance of financial services, Types of financial services- fund based and non-fund based services

**UNIT-II Leasing-Hire Purchase:** Meaning- Importance and features – Types of Leasing – contents of a Lease agreement - Differences between Leasing and Hire Purchase – RBI guidelines and problems of Hire purchase in India

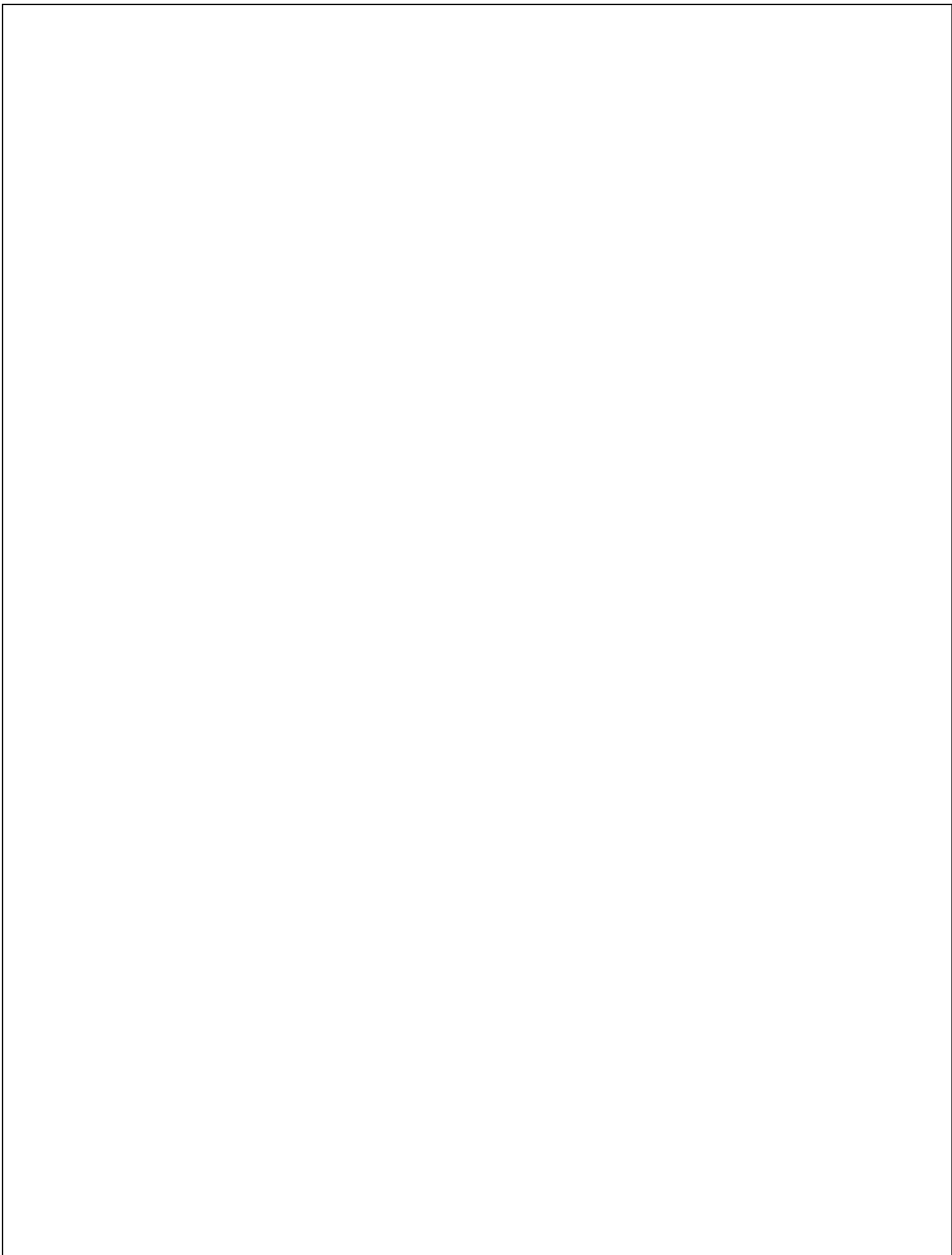
**UNIT-III : Merchant Banking- Venture Capital:** Definition-functions and objectives-Role of Merchant Bankers in managing public issue-problems of Merchant banks in India-types of venture capital-stages of Venture capital financing-SEBI Guidelines for Venture capital companies

**UNIT- IV : Mutual Funds-Housing Finance:** Introduction-features and types of Mutual funds- Advantages-Mutual fund Risks-Reasons for slow growth of Mutual funds in India-Housing Finance Debt securitisation

**UNIT- V : Allied Financial Services:** Factoring and forfaiting- Differences between factoring and forfaiting- securitization-credit cards-Demat services-Central Depository systems: NSDL, CSDL

**References:**

1. Khan M.Y., Financial services, Tata McGraw Hill Education Private Limited, New Delhi.
2. Vasant Desai, Financial Markets and Financial Services. Himalaya Publishing House, Mumbai.
3. Siddaiah.T, Financial Services, Person
4. Tripaty Nalini Prava, Financial Services, Prentice Hall of India, New Delhi.
5. Guruswamy.S, Financial Services. Tata McGraw Hill Education Pvt.Ltd, New Delhi
6. SEBI guidelines, Bharat Publications, New Delhi
7. Machiraji, "Indian Financial System", Vikas publishers.



## CONTENTS

1. **B.Com (General)**
  - a. **Corporate Accounting.**
    - English Medium
  - b. **Banking & Financial Services**
    - English Medium
    - Telugu Medium
  - c. **Taxation**
    - English Medium
2. **B.Com (Computer Application)**
  - English Medium
3. **B.B.A**
  - a. **MARKETING MANAGEMENT**
  - b. **HUMAN RESOURCES MANAGEMENT**

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)  
VIJAYAWADA

Department of Commerce & Business Administration

List of Subjects for All B.Com  
For the Academic Year **2021-22**  
Allocation of Credits  
(As per the Krishna University)  
Choice Based Credit System

Course: B.Com.

Subject:

Commerce

Common subjects for B.Com – General (E.M & T.M).

**SEMESTER - V**

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1	Skill Based Course SBS E	University's Choice: 5.1a. Business Leadership	50	-	50	2	2
2	DSC 1 E	5.2 Cost Accounting	100	40	60	5	4
3	DSC 2 E	5.3 Fundamentals of GST	100	40	60	5	4
4	DSC 3 E	5.4 Commercial Geography	100	40	60	5	4

Elective Clusters:

**1. Corporate Accounting :**

1.	DSC 5.5	Accounting & Auditing Standards	100	40	60	5	4
2.	DSC 5.6	Accounting for Govt. Entities	100	40	60	5	4
3.	DSC 5.7	Project Work Application of Accounting & Auditing Standards	100	40	60	5	4

		in Companies /Internship in Govt. Depts. (Treasury, Local Bodies, Public Utilities, Govt. Corporations, etc.)					
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## 2. Banking & Financial Services :

4.	DSC 5.5	Central Banking	100	40	60	5	4
5.	DSC 5.6	Rural & Farm Credit	100	40	60	5	4
6.	DSC 5.7	Project Work Rural Credit survey/Banking operations/Credit Appraisal	100	40	60	5	4

## 3. Taxation :

1.	DSC 5.5	Assessment of Tax: Individual, HUF and Partnership	100	40	60	5	4
2.	DSC 5.6	Corporate Taxation	100	40	60	5	4
3.	DSC 5.7	Project Work Working on Tax Filing Procedures & Documentation with IT Dept/Auditor/Tax Consultant	100	40	60	5	4

**SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)**  
**VIJAYAWADA**  
**MODEL PAPER**  
**FOUNDATION COURSE (COMMON PAPER)**  
**ALL B.Com & BBA – SEMESTER V**  
**SBC E 5.1 A - Business Leadership**

**Unit-I:** Introductory: Leadership - Traits, Skills and Styles- Leadership Development - Qualities of a Good Leader.

**Unit-II:** Decision-Making and Leadership: Leadership for Sustainability - Power, Influence, Impact – Leadership Practices - Organizations and Groups: Organizational Culture and Leadership - Leadership in Business Organizations

**Unit-III:** Special Topics: Profiles of a few Inspirational Leaders in Business – Jemshedji Tata - Aditya Birla - Swaraj Paul - L N Mittal - N R Narayana Murthy - Azim Premji, etc.

**References:**

1. Northouse, Peter G., Leadership: Theory and Practice, Sage Publications.
2. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
3. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
4. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
5. S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Pu

**SRR & CVR GOVT. DEGREE COLLEGE (AUTONOMOUS)  
VIJAYAWADA**

**COMMON PAPER  
III B.Com – SEMESTER V  
DSC 1E 5.2 COST ACCOUNTING**

**Unit-I: Introduction:** Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification - Cost Centre and Cost Unit - Preparation of Cost Sheet.

**Unit-II: Elements of Cost:** Materials: Material control - Selective control, ABC technique - Methods of pricing issues - FIFO, LIFO, Weighted average, Base stock methods, Choice of method (Including Problem)

**Unit-III: Labour and Overheads:** Labour: Control of labour costs - time keeping and-time booking- Idle time -Methods of remuneration - labour incentives schemes - Overheads: Allocation and apportionment of overheads - Machine Hour Rate

**Unit-IV: Methods of Costing:** Job costing - Process costing - treatment of normal and abnormal process losses - preparation of process cost accounts, Treatment of waste and Scrap (including Problems), joint products & By Products (including problems)

**Unit - V: Costing Techniques:** Marginal Costing- Cost Classification - differences between marginal costing and absorption costing theory only - Marginal Cost Equati on - Contribution - P/V Ratio - Margin of Saftey - BEP Analysis - Standard costing - Variance Analysis - Material variance only (including problems).

**References:**

1. S.P. Jain and K.L. Narang - Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora - 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.
6. I.M. Pandey - Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta - Management Accounting, Kalyani Publishers, Ludhiana.

SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)  
VIJAYAWADA

COMMON PAPER FOR B.C.om (General)

III B.Com – SEMESTER V

DSC F 5.3 Fundamentals of GST

**Unit I: Introduction**

Evolution of GST - Limitations of VAT - Need for Tax Reforms - Justification for introduction of GST - Advantages of GST - Shortcomings - Process of Introduction of GST - Constitutional Amendments.

**Unit II: GST- Models and Structure**

Models of GST- Australian and Canadian Models – Features of GST model in India: Single, Dual GST - Transactions covered under GST – Simple Structure of GST.

**Unit-III: Taxes and Duties**

Taxes and Duties subsumed under GST - Taxes and Duties outside the purview of GST – GST Rate Slabs – Major items covered under each Slab - Tax on Alcohol and Tobacco Products - Tax on Petroleum products - - Taxation of Services

**Unit-IV: Inter-State Goods and Services Tax**

Advantages of IGST Model - Place of Supply - Transactions within a State under GST- Interstate Transactions under GST - Illustrations.

**Unit-V: Input Tax Credit**

Time of Supply and Value of Supply of Goods & Services - Input Tax Credit - Distribution of Credit - Matching of Input Tax Credit - Availability of credit in special circumstances- Cross utilization of ITC - Refunds

**References:**

1. Goods and Services Tax in India - Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Agra

**SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)  
VIJAYAWADA**

**III B.Com – SEMESTER V  
DSC 3E 5.4 Commercial Geography**

**Unit –I: The Earth:** Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution-Weather Zones – Soil Pollution – Air Pollution - e-waste - Global

Warming - Measures to be taken to protect the Earth.

**Unit -II: India – Agriculture:** Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

**Unit -III: India – Forestry:** Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

**Unit -IV: India – Minerals and Mining:** Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - District-wise Profile.

**Unit-V: India – Water Resources – Rivers:** Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

**References:**

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management,

APH Publishing Corporation.

2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.

3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.

4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.

5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.

6. Vinod N. Patel, Commercial Geography, Oxford Book Company

**B.Com – General**  
**Cluster Elective - 1**  
**Corporate Accounting**

**SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)**  
**VIJAYAWADA**  
**CORPORATE ACCOUNTING - CLUSTER ELECTIVE-1**  
**III B.Com – SEMESTER V**  
**DSC F 5.5 Accounting & Auditing Standards**

**Unit-I: Introduction: Significance of Accounting Standards - National and International Accounting Standards - Accounting Standards in India.**

**Unit-II: Accounting Standards (AS-1 to AS-16): AS-1: Disclosure of Accounting policies – AS-2: Valuation of inventories – AS-3: Cash flow statement – AS-4:**

**Contingencies in balance sheet – AS-5: Net profit or loss, prior period items and changes – AS-6: Depreciation Accounting – AS-7: Construction Contracts – AS-9: Revenue Recognition – AS-10: Accounting for Fixed assets - AS-11: Effects of changes in foreign exchange rates- AS-12: Accounting for government grants – AS-13: Accounting for investments – AS-14: Accounting for Amalgamation – AS-15: Employee benefits – AS-16: Borrowing costs .**

**Unit-III: Accounting Standards (AS17 to AS-32): – AS-17: Segment reporting – AS-18: Related party disclosures – AS-19: Leases – AS-20: Earning per share - AS-21: Consolidated financial statements – AS-22: Accounting for taxes – AS-23: Accounting for investments – AS-24: Discontinuing operations – AS-25: Interim Financial Reporting – AS-26: Intangible assets – AS-27: Financial reporting of interests in joint ventures – AS-28: Impairment of assets – AS-29: Provisions, Contingent liabilities and assets; AS-30: Financial Instruments: Recognition and Measurement; AS-31: Financial Instruments: Presentation – AS-32: Financial Instruments: Disclosures.**

**Unit-IV: Auditing Standards: Procedure - International Federation of Accountants - Auditing and Assurance Standards Board - Indian Auditing Standards (issued so far) Overview.**

**Unit-V: International Financial Reporting Standards (IFRS): Origin - Procedure - International Accounting Standards Board - Adoption in India.**

**References:**

1. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications.
2. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
3. British Accounting Standards, Ronal Leach and Edward Stamp, Woodhead Faulkner Ltd, Cambridge.
4. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications

**SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)  
VIJAYAWADA**

**CORPORATE ACCOUNTING – CLUSTER ELECTIVE-1**

**III B.Com – SEMESTER V**

**DSC F 5.6 Accounting for Government Entities**

**Unit-I: General Principles - Government Accounting System - Consolidated Fund of India - Comparison with Commercial Accounting system.**

**Unit-II: Role of Comptroller and Auditor General of India - Role of Public Accounts Committee, Review of Accounts - Civil and Commercial Entities.**

**Unit-III: Government Accounting Standards issued by Government Accounting Standards Advisory Board (GASAB) - Adoption and Review.**

**Unit-IV: Financial Reporting in Public Sector Undertakings and Government Companies.**

**Unit-V: Case Studies: Railway Accounts - Defense Accounts - CPWD Accounts, etc.**

**References:**

1. Jain, S.P., Narang, K.L., Advanced Accountancy (Vol-1), Kalyani Publishers, Ludhiana.
2. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting, Cengage Learning, USA.
3. K.K. Bhardwaj, Public Accounting and Auditing (office of the Comptroller and Auditor General of India), Mittal Publications, New Delhi.
- ~~4. Mortimer A. Dittmer, Applying Government Accounting Principles, LexisNexis.~~
5. Warren Ruppel, Governmental Accounting: Made Easy, John Wiley & Sons, INC., USA.
6. A Mukherjee & M. Hanif, Modern Accountancy, Tata McGraw Hill Publishing Company Limited, New Delhi.
7. K. B. Verma, Reading in Indian Railway Finance, Academic Foundation, Delhi.

**SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)**  
**VIJAYAWADA**  
**DEPARTMENT OF COMMERCE & MANAGEMENT**  
**III B.Com – SEMESTER V**  
**GUIDELINES FOR PROJECT WORK**

**Project Work**

Guidelines for Project Work (8 weeks duration) after 5<sup>th</sup> Semester of Commerce. The Project Work (Internship) is a part of the academic curriculum of Commerce. It is an initiative to bridge the gap between knowledge and its application through a series of interventions that will enable students of Commerce program to gain insights and exposure to the industry. The objective of conducting Internship (Project Work) at the end of the 5<sup>th</sup> Semester of the courses:

1. To provide an opportunity for students to apply theoretical concepts in real life situations at the work place;
2. To sensitize students to the nuances of corporate culture and familiarize them with the corporate code of the behaviour;
3. To enable students to manage resources, work under deadlines, identify and carry out specific goal oriented tasks;
4. To sharpen domain knowledge and provide cross functional skills.

**Guidelines:**

The student will have to identify an Internship (Project Work) in a business enterprise that matches the student's area of specialisation. Internship (Project Work) is a combination of In - path study and a research project. Students are expected to study the functioning of an organisation, identify a problem area and provide suggestions to overcome the problems.

**Duration of Project Work:**

The Project Work shall be for a period of 8 weeks immediately after completion of 4<sup>th</sup> Semester but before commencement of 5<sup>th</sup> semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 4<sup>th</sup> Semester and start the Internship (Project Work) immediately after this.

**Project Guide:**

Internal guide of the Internship is a full time faculty member working in ~~Commerce~~ management department of respective institution with minimum of three years of experience. External guide is from the business organisation where the student is carrying out his/her Project Work. Maximum of ten students can work under an internal guide. The students are expected to be in continuous interaction with the guide during the course of Internship. No two students of an institute shall work on the same problem in the same organisation.

The student will prepare <sup>send</sup> synopsis with the detailed execution of plan to the Internship committee (HOD, senior faculty of the Dept. of Commerce) who will review and may (a) approve, (b) approve with modification or (c) Reject for fresh synopsis. The approval status is submitted to HOD who will officially give concurrence for execution of the Internship.

**Synopsis:**

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student (Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).

Submission of report 8<sup>th</sup> week of Internship final report should be submitted to the University before one week of the commencement of theory examination.

**Evaluation:**

There <sup>is one</sup> ~~are two~~ evaluations, internal and external. Internal evaluation is by the ~~internal guide~~ <sup>a faculty member</sup> and external evaluation is by a faculty member (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

**Viva-Voce/Presentation:**

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the Project Work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration appointed by the University.

Internship (Project Work) carries 100 mark evaluation by the internal guide and external evaluation (average mark will be taken for award) and 100 marks for Viva-voce examination:   
Internal Assessment Test - 10, Assignment - 5, Seminar - 5, Attendance - 5, Project Record - 25  
Written Test - 25  
Viva-Voce - 25  

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**B.Com – General**  
**Cluster Elective – 2**  
**Banking and Financial Services**

**SRR & CVR GOVT. DEGREE COLLEGE (AUTONOMOUS)**  
**VIJAYAWADA**  
**BANKING & FINANCIAL SERVICES - CLUSTER ELECTIVE-2**  
**III B.Com – SEMESTER V**  
**DSC F 5.5 Central Banking**

**Unit-I: Introduction:** Evolution and Functions of Central Bank - Development of Central Banks in Developed and Developing countries – Role of Central bank toward economic development of country- Trends in Central Bank Functions.

**Unit-II: Central banking in India:** Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act. - Interface between RBI and Banks.

**Unit-III: Monetary and Credit Policies:** Introduction of monetary policy-Monetary policy statements of RBI – Instruments of monetary policy, Currency in circulation - Credit control methods – Quantitative and Qualitative methods.

**Unit-IV: Inflation and price control by <sup>RBI</sup> RBI:** Introduction of Inflation - Meaning, effects of Inflation and measures to control inflation -- Types of Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures

**Unit-V: Supervision and Regulation:** Supervision of Banks - Basle Norms, Prudential Norms, Effect of liberalization and Globalization - Checking of money laundering and frauds.

References:

1. Reserve Bank of India Publication, Functions and Working of the RBI.
2. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
3. S. Panandikar, Banking in India, Orient Longman.
4. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
5. Annual Reports of Reserve Bank of India.
6. Rita Swami, Indian Banking System, International Publishing House Pt. Ltd..
7. S.V. Joshi, C.P. Rodrigues and Azhar Khan, Indian Banking System, MacMillan Publishing

**SRR & CVR GOVT. DEGREE COLLEGE (AUTONOMOUS)**  
**VIJAYAWADA**  
**BANKING & FINANCIAL SERVICES - CLUSTER ELECTIVE-2**  
**III B.Com – SEMESTER V**  
**DSC F 5.6 Rural and Farm Credit**

**Unit-I: Rural Credit:** Objectives and Significance of Rural credit - Classification of rural credit - General Credit Card (GCC) – Financial Inclusion - Rupay Card.

**Unit-II: Rural Credit Agencies:** Institutional and Non-institutional Agencies for financing agriculture and Rural development - Self-Help Groups (SHG) - Financing for Rural Industries.

**Unit-III: Farm Credit:** Scope - Importance of farm credit - Principles of Farm Credit - Cost of Credit - Types - problems and remedial measures - Kisan Credit Card (KCC) Scheme.

**Unit-IV: Sources of Farm Credit:** Cooperative Credit: PACS – DCCB - APCOB - NABARD - Lead Bank Scheme - Role of Commercial and Regional Rural Banks

**Unit-V: Farm Credit Analysis:** Eligibility Conditions - Analysis of 3 R's (Return, Repayment Capacity and Risk-bearing Capacity) - Analysis of 3 C's of Credit (Character, Capacity and Capital) - Crop index reflecting use and farm credit – Problems of recovery and over dues – Loan waiver - Rural Credit Survey Reports - NAJS.

**References:**

1. National Bank of Agricultural and Rural Development (NABARD) Annual report.
2. Economic Survey, Government of India.
3. Rural Development, Sundaram I.S., Himalaya Publishing House, Mumbai.
4. Rural Credit in India, C.S.Rayudu, Mittal Publications.  
Farm Credit and Co-operatives in India, Tiruloati V., Naidu. V T Naidu, Vora & Co.  
Pub. Ltd

**SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)**  
**VIJAYAWADA**  
**DEPARTMENT OF COMMERCE & MANAGEMENT**  
**III B.Com – SEMESTER V**  
**GUIDELINES FOR PROJECT WORK**

**Project Work**

Guidelines for Project Work (8 weeks duration) after 5<sup>th</sup> Semester of Commerce. The Project Work (Internship) is a part of the academic curriculum of Commerce. It is an initiative to bridge the gap between knowledge and its application through a series of interventions that will enable students of Commerce program to gain insights and exposure to the industry. The objective of conducting Internship (Project Work) at the end of the 5<sup>th</sup> Semester of the courses:

1. To provide an opportunity for students to apply theoretical concepts in real life situations at the work place;
2. To sensitize students to the nuances of corporate culture and familiarize them with the corporate code of the behaviour;
3. To enable students to manage resources, work under deadlines, identify and carry out specific goal oriented tasks;
4. To sharpen domain knowledge and provide cross functional skills.

**Guidelines:**

The student will have to identify an Internship (Project Work) in a business enterprise that matches the student's area of specialisation. Internship (Project Work) is a combination of In - path study and a research project. Students are expected to study the functioning of an organisation, identify a problem area and provide suggestions to overcome the problems.

**Duration of Project Work:**

The Project Work shall be for a period of 8 weeks immediately after completion of 4<sup>th</sup> Semester but before commencement of 4<sup>th</sup>-semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 5<sup>th</sup> Semester and start the Internship (Project Work) immediately after this.

### Project Guide:

Internal guide of the Internship is a full time faculty member working in ~~Commerce~~ management department of respective institution with minimum of three years of experience. ~~External guide is from the business organisation where the student is carrying out his/her Project Work.~~ Maximum of ten students can work under an internal guide. The students are expected to be in continuous interaction with the guide during the course of Internship. No two students of an institute shall work on the same problem in the same organisation.

The student will <sup>sent</sup> prepare synopsis with the detailed execution of plan to the Internship committee (HOD, senior faculty of the Dept. of Commerce) who will review and may (a) approve, (b) approve with modification or (c) Reject for fresh synopsis. The approval status is submitted to HOD who will officially give concurrence for execution ~~of the Internship.~~

### Synopsis:

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student (Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).

~~Submission of report 8<sup>th</sup> week of Internship final report should be submitted to the University before one week of the commencement of theory examination.~~

### Evaluation:

<sup>is one internal</sup>  
~~There are two evaluations, internal and external.~~ Internal evaluation is by ~~the~~ <sup>internal</sup> guide and external evaluation is by a faculty member (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

### Viva-Voce/Presentation:

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the Project Work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration appointed by the University.

**B.Com – General**

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**Cluster Elective – 3**

**Taxation**

**SRR & CVR GOVT. DEGREE COLLEGE (AUTONOMOUS)  
VIJAYAWADA**

**TAXATION - CLUSTER ELECTIVE-3**

**III B.Com – SEMESTER V**

**DSC F 5.5 Assessment of Tax: Individual, HUF and Partnership**

**Unit-I: Income Tax Act 1961 - Deductions u/s 80:** Basic rules of deductions, deductions in computing total income.

**Unit-II: Set off and Carry forward of Losses:** Set off of loss from one source against income from another source - Carry forward and set off of losses - Brought forward of losses.

**Unit-III: Assessment of Individuals:** Computation of Total income of Individuals, Rates of Income Tax and Tax liability.

**Unit-IV: Assessment of Tax of HUF:** Computation of Gross Total Income and Total Income of a Hindu Undivided Family - Rates of Income tax.

**Unit-V: Assessment of Tax of Partnership:** Computation of Gross Total Income - Deductions U/S 80- Computation of Total Income of a Partnership firm.

**References:**

1. H C Mehrotra & S P Goyal, Income Tax Law & Accounts: Sahitya Bhavan Publications.
2. Vinod K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
3. B.B. Lal, Direct Taxes, Konark Publications.
4. Vinod K Singhania, Students' Guide to Income Tax, Taxman Publication.

**SRR & CVR GOVT. DEGREE COLLEGE (AUTONOMOUS)**  
**VIJAYAWADA**  
**TAXATION - CLUSTER ELECTIVE-3**  
**III B.Com – SEMESTER V**  
**DSC F 5.6 CORPORATE TAXATION**

**Unit-I: Tax Provisions of Companies:** Income from Business or Profession, Tax Provisions for certain types of businesses.

**Unit-II: Tax Provisions of Companies:** Capital Gains, Income from Other Sources - Tax Provisions for Off shore and Special Tax Zones.

**Unit-III: Computation of Taxable Income:** Computation of Gross Total Income - Deductions - Carry-forward and set-off of losses - Minimum Alternative Tax (MAT).

**Unit-IV: Filing of Return and Assessment:** Procedure for Filing Returns, e-Filing, Assessment, Reassessment and Settlement of Cases, Special Procedure for Assessment of Search Cases.

**Unit-V: Tax Authorities and Administration:** Powers and Duties – Appeals and Revisions - Tax Administration - Collection of Tax at Source – Advance payment of Tax – Recovery and Refund of Tax – Penalties, Offences and Prosecution.

**References:**

1. T.S.Reddy & Y.Hari Prasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai.
2. Vinod K Singhanian, Students' Guide to Income Tax, Taxman Publication.
3. R. Bupathy, A study on Income Tax & CST, Prime Knowledge Series, Chennai.
4. Mehrotra & Sr. Goyal, Income tax Law and Accounts, Sahitya Bhavan Publication
5. Vinod. K. Singhanian; Direct Taxes – Law and Practice, Taxman Publications

**SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)**  
**VIJAYAWADA**  
**DEPARTMENT OF COMMERCE & MANAGEMENT**  
**III B.Com – SEMESTER V**  
**GUIDELINES FOR PROJECT WORK**

**Project Work**

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1. To provide an opportunity for students to apply theoretical concepts in real life situations at the work place;
2. To sensitize students to the nuances of corporate culture and familiarize them with the corporate code of the behaviour;
3. To enable students to manage resources, work under deadlines, identify and carry out specific goal oriented tasks;
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### Synopsis:

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student (Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).

~~Submission of report 8<sup>th</sup> week of Internship final report should be submitted to the University before one week of the commencement of theory examination.~~

### Evaluation:

<sup>is one</sup> There are ~~two~~ evaluations, internal and external. ~~Internal evaluation is by the internal guide and external evaluation is by a faculty member~~ (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

### Viva-Voce/Presentation:

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the Project Work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration ~~appointed by the University.~~

## **B.Com (Computer Applications)**

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)  
VIJAYAWADA

Department of Commerce & Business Administration

List of Subjects for B.Com

COMPUTER APPLICATION

For the Academic Year ~~2021-22~~

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: B.Com (E.M)

Subject:

Commerce

SEMESTER - V

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1	Skill Based Course SBS E	University's Choice: 5.1a. Business Leadership	50	-	50	2	2
2	DSC 1 E	5.2 Cost Accounting	100	40	60	5	4
3	DSC 2 E	5.3 Taxation	100	40	60	5	4
4	DSC 3 E	5.4 Commercial Geography	100	40	60	5	4
5	DSC 5.5	Programming in 'C'	100	40	60	5	4
6	DSC 5.6	Data Base Management <del>system</del>	100	40	60	5	4
7	DSC 5.7	Web Technology	100	40	60	5	4
Total			650/50	240	410	32	26

**SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)**  
**VIJAYAWADA**  
**MODEL PAPER**  
**FOUNDATION COURSE (COMMON PAPER)**  
**ALL B.Com & BBA – SEMESTER V**  
**SBC E 5.1 A - Business Leadership**

**Unit-I:** Introductory: Leadership - Traits, Skills and Styles- Leadership Development - Qualities of a Good Leader.

**Unit-II:** Decision-Making and Leadership: Leadership for Sustainability - Power, Influence, Impact - Leadership Practices - Organizations and Groups: Organizational Culture and Leadership - Leadership in Business Organizations

**Unit-III:** Special Topics: Profiles of a few Inspirational Leaders in Business – Jemshedji Tata - Aditya Birla - Swaraj Paul - L N Mittal - N R Narayana Murthy - Azim Premji, etc.

**References:**

1. Northouse, Peter G., Leadership: Theory and Practice, Sage Publications.
2. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
3. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
4. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
5. S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Pu

SRR & CVR GOVT. DEGREE COLLEGE (AUTONOMOUS)  
VIJAYAWADA

COMMON PAPER  
III B.Com – SEMESTER V  
DSC IE 5.2 COST ACCOUNTING

**Unit-I: Introduction:** Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification - Cost Centre and Cost Unit - Preparation of Cost Sheet.

**Unit-II: Elements of Cost:** Materials: Material control - Selective control, ABC technique - Methods of pricing issues - FIFO, LIFO, Weighted average, Base stock methods, Choice of method (Including Problem)

**Unit-III: Labour and Overheads:** Labour: Control of labour costs - time keeping and time booking - Idle time - Methods of remuneration - labour incentives schemes - Overheads: Allocation and apportionment of overheads - Machine Hour Rate

**Unit-IV: Methods of Costing:** Job costing - Process costing - treatment of normal and abnormal process losses - preparation of process cost accounts, Treatment of waste and Scrap (Including Problems). *Joint Products and By-Products*

**Unit -V: Costing Techniques:** Marginal Costing- Cost Classification - differences between marginal costing and absorption costing theory only - Marginal Cost Equation - Contribution - P/V Ratio - Margin of Safety - BEP Analysis - Standard costing - Variance Analysis - Material variance only (including problems).

**References:**

1. S.P. Jain and K.L. Narang - Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora - A text book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
09. S.P. Iyengar - Cost Accounting, Sultan Chand & Sons.
14. Nigam & Sharma - Cost Accounting Principles and Applications, S.Chand & Sons.
07. S.N. Maheswari - Principles of Management Accounting.
06. I.M. Pandey - Management Accounting, Vikas Publishing House Pvt. Ltd.
07. Sharma & Shashi Gupta - Management Accounting, Kalyani Publishers, Ludhiana.

**SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)  
VIJAYAWADA**

**III B.Com – SEMESTER V  
DSC 3E 5.4 Commercial Geography**

**Unit –I: The Earth:** Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution-Weather Zones – Soil Pollution – Air Pollution - e-waste - Global Warming - Measures to be taken to protect the Earth.

**Unit -II: India – Agriculture:** Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

**Unit -III: India – Forestry:** Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

**Unit -IV: India – Minerals and Mining:** Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - District-wise Profile.

**Unit-V: India – Water Resources – Rivers:** Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

**References:**

1. Shabiar Ahmad; Quazi, Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.
5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.
6. Vinod N. Patel, Commercial Geography, Oxford Book Company

SRR & CVR GOVT. DEGREE COLLEGE (AUTONOMOUS)  
VIJAYAWADA  
III B.Com (CA) – SEMESTER V  
DSC 2E 5.3 Taxation

Unit I: Introduction: Objectives – Tax Structure in India – A brief History: Meaning of Direct & Indirect Taxes – Basic Concepts: Capital and Revenue – Bases of Charges – Exempted incomes – Residential Status

(Theory only)

Unit II: Taxation System in India: Objectives: Tax Holiday – Modes of Tax Recovery (Section 190 and 202) – Payments and Returns: Filing of Returns

Unit III: Computation of Income under Different Heads: Income from Salary – Income from house property

(Problems)

Unit IV: Profits and Gains of Business or Profession: Computation of Income from other sources - Deductions under section 80C to 80U - Tax planning: Tax avoidance and Tax evasion, penalties and prosecutions – Income tax authorities

(Problems)

Unit V: Goods & Service Tax: Overview of GST – Limitations of VAT – GST Principles – Comprehensive structure of GST in India – Taxes and Duties outside the purview of GST – Taxation of Services – Transactions within state and interstate Transactions under GST

(Theory only)

References:

1. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman Publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwati Prasad : Direct Taxes – Law and Practice, WishwaPrakashan.
4. Dr. Mehrotra and Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.

BBA

**SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)**  
**VIJAYAWADA**

Department of Commerce & Business Administration

List of Subjects for BBA

For the Academic Year **2021-22**

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: BBA

Administration

Subject: Business

Common subjects for B.B.A.

**SEMESTER - V**

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1	Skill Based Course SBS E	University's Choice: 5.1a. Business Leadership	50	-	50	2	-
2	DSC 1 E	E-Commerce	100	40	60	5	4
3	DSC 2 E	Business Laws	100	40	60	5	4
4	DSC 3 E	Taxation	100	40	60	5	4

Elective Paper:

**1. MARKETING MANAGEMENT**

1.	DSC 1F (MM)	Global Marketing	100	40	60	5	4
2.	DSC 2F (MM)	Advertising & Media Management	100	40	60	5	4
3.	DSC 3F (MM)	Project Work	100	40	60	5	4

**2. HUMAN RESOURCES MANAGEMENT**

1.	DSC 1F (HR)	Talent Management	100	40	60	5	4
2.	DSC 2F (HR)	Industrial Realties	100	40	60	5	4
3.	DSC 3F (HR)	Project Work	100	40	60	5	4

**SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)**  
**VIJAYAWADA**  
**MODEL PAPER**  
**FOUNDATION COURSE (COMMON PAPER)**  
**ALL B.Com & BBA – SEMESTER V**  
**SBC E 5.1 A - Business Leadership**

**Unit-I:** Introductory: Leadership - Traits, Skills and Styles- Leadership Development - Qualities of a Good Leader.

**Unit-II:** Decision-Making and Leadership: Leadership for Sustainability - Power, Influence, Impact - Leadership Practices - Organizations and Groups: Organizational Culture and Leadership - Leadership in Business Organizations

**Unit-III:** Special Topics: Profiles of a few Inspirational Leaders in Business – Jemshedji Tata - Aditya Birla - Swaraj Paul - L N Mittal - N R Narayana Murthy - Azim Premji, etc.

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3. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
4. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
5. S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Pu

Proposed Syllabus of BBA

III Year BBA Degree Course – V Semester

Department of Commerce and Business Management,

SRR & CVR Government Degree College (Autonomous), Vijayawada

DSC 2E: Business Laws

**Unit-I:** Law of Contract – Definition, Essentials of valid contract, Kinds of contract, Offer, Acceptance, consideration, Capacity of Parties to contract, Free Consent, Stranger to the Contract.

**Unit-II:** Contingent Contracts; Performance of Contract, Discharge of Contract, Quasi Contracts, Breach of Contracts and remedies.

**Unit-III:** Specific Contract – Contract of Indemnity, Guarantee Contract, Contract of Bailment, Pledge, Contract of Agency.

**Unit-IV:** Sale of Goods Act – Meaning and definition, Essentials of sale contract, sale and agreement to sell, conditions and warranties, unpaid seller, Rules of transfer of property.

**Unit-V:** The Essential Commodity Act. Right to information Act. The Consumer Protection Act, 1986, IT Act 2000, Digital Signature.

**References:**

1. Indian Contract Act – by Bare Act, Government of India.
2. N.D. Kapoor Mercantile Law, Sultan Chand & Company, New Delhi.
3. Avatar Singh Mercantile Law, Vikas Publication.
4. Balchandani: Business Laws.
5. S.D. Geet and M.S. Patil: Business Laws.
6. S.S. Gulshan: Business Laws.
7. N.M. Wechlakar: Business Laws.

Proposed Syllabus of BBA

III Year BBA Degree Course – V Semester

Department of Commerce and Business Management,

SRR & CVR Government Degree College (Autonomous), Vijayawada

DSC 3E: Taxation

**Unit-I:** Basic concept: Income - agricultural income – Person – Assessee - assessment year - previous year - gross total income - total income - Residential status - Scope of total income on the basis of residential status - Exempted income under section 10

**Unit-II:** Computation of income under different heads: Salaries – Allowances – Perquisites – Profit in lieu of salary – Gratuity – Pension; Income from house property: Annual Value of House property, let-out/self occupied, deemed to be let-out house, – Deduction from annual value. Computation under different circumstances.

**Unit-III:** Profits and gains of business or profession: Computation – Allowable expenses and not allowable expenses – General deductions - Provisions relating to Depreciation;

**Unit IV:** Capital gains: Capital Assets – Long term and Short term – Transfers – Cost of acquisition – Cost of improvement – Exempted Capital gains; Income from other sources: Definition - Computation – Grossing up – Deductions and other relevant provision.

**Unit-V:** Total Income and tax computation: Income of other persons included in Assessee's total income - Aggregation of income and set-off and carry forward of losses - Deductions from gross total income – Rebates and reliefs - Computation of total income of individuals and firms- Tax liability of an individual and firm. .

References:

1. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman Publication.
2. B .B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwati Prasad : Direct Taxes – Law and Practice, WishwaPrakashan.

**BBA**  
**Elective Papers – 1**  
**Marketing Management**

## Proposed Syllabus of BBA

III Year BBA Degree Course – V Semester

Department of Commerce and Business Management,

SRR & CVR Government Degree College (Autonomous), Vijayawada

### DSC 1F (MM)/(IB): Global Marketing

**Unit-I:** Introduction: Meaning - scope - trend towards globalization - classification of foreign markets - tariff and non-tariff barriers - stages of global marketing - global and multi-international marketing - economic, technological, political and social factors affecting global marketing.

**Unit-II:** Selection of Foreign Markets: Meaning - process - parameters for market choice decision - modes of entry into global markets - Exporting - licensing - franchising - joint ventures - subsidiaries.

**Unit-III:** Product Selection of global markets: product policy - product standardization - adaptation - international product life cycle - global product strategies - promotion of global products - product decision- product Mix.

**Unit-IV:** Pricing Meaning: Objectives - Need- factors influencing pricing- Types of Pricing - International pricing terms - export pricing.

**Unit-V:** Promotion Channels of distribution in selected foreign countries - factors affecting channel decision - foreign agents - identification - motivation - control of foreign agents.

#### References:

1. Warren Keegan, International Marketing, Pearson publications, 2011.
1. PhilysCateora and John Graham, International Marketing, Tata McGraw Hill, 1999.
2. Susan Douglas & Samuel Craig, Kripalani, Global Marketing Strategy Tata McGraw Hill, 2005.
3. V arshney and Bhattacharya, International Marketing, BookWell Publishers, New Delhi 2007.

**Proposed Syllabus of BBA**

**III Year BBA Degree Course – V Semester**

**Department of Commerce and Business Management,**

**SRR & CVR Government Degree College (Autonomous), Vijayawada**

**DSC 2F (MM): Advertising and Media Management**

**Unit-I:** Concept of Public Relations - Working definitions - Nature and scope of public relations – Significance of Public relations to business; Models of public relations .

**Unit-II:** Four elements of Public Relations : Public Relations as a Social Philosophy of Management - Public Relations as Policy Decisions – Public Relations as Action - Public Relations as communication.

**Unit-III:** Advertising and Marketing: Marketing Mix -Brand Management and Market Segmentation - Brand Positioning: Strategies for competitive advantages - components of positioning - consumer segmentation - perceptual Mapping - Brand benefits and attributes, positioning with Non-Functional values - Self Concept and Preferred Brand – Brand Personality - Image Versus Personality - Positioning Successes.

**Unit-IV:** Advertising: Meaning, Nature- significance- Types of Advertising: Classified - Display - Political advertising - public service ads - radio and television spots.

**Unit-V:** Media Planning: Research, Frequency and Continuity, Media information and selection, media plan frame work - Media Mix - Computerized media selection - determining the size and timing of insertion -determining the reach and frequency and GRP goals - creativity in media planning – scheduling and patterns of scheduling.

**References:**

1. Jack G. Wiechmann, N.T.C's Dictionary of Advertising, NTC Publishing Group  
Lincolnwood, Illinois, U.S.A. 1998.

**SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)**  
**VIJAYAWADA**  
**DEPARTMENT OF COMMERCE**  
**III B.B.A – SEMESTER V**  
**GUIDELINE FOR PROJECT WORK**

**Project Work**

~~Guidelines for project work (8 weeks duration) after 5<sup>th</sup> Semester of BBA. The~~  
Project Work (Internship) is an part of the academic curriculum of BBA. It is an initiative to bridge the gap between knowledge and its application through a series of interventions that will enable students of BBA program to gain insights and exposure to the industry. The objective of conducting Internship (project work) at the end of the 5<sup>th</sup> Semester of the courses:

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### **Project Guide:**

Internal guide of the Internship is a full time faculty member working in management department of respective institution with minimum of three years of experience. External guide is from the business organisation where the student is carrying out his/her project work. Maximum of ten students can work under an internal guide. The students are expected to be in continuous interaction with the guide during the course of internship. No two students of an institute shall work on the same problem in the same organisation.

The student will prepare synopsis with the detailed execution of plan to the internship committee (HOD, senior faculty of the Dept. of Business Administration) who will review and may (a) approve, (b) approve with modification or (c) Reject for fresh synopsis. The approval status is submitted to HOD who will officially give concurrence for execution of the internship.

### **Synopsis:**

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student ( Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).

Submission of report 8<sup>th</sup> week of internship final report should be submitted to the University before one week of the commencement of theory examination.

### **Evaluation:**

There are two evaluations, internal and external. Internal evaluation is by the internal guide and external evaluation is by a faculty member (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

### **Viva-Voce/Presentation:**

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the project work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration appointed by the University.

Internship(project work) carries 100 mark evaluation by the internal guide and external evaluation (average mark will be take for award) and 100 marks for Viva-voce examination.

**Format of the internship report:**

The internship report shall be prepared using word processor viz., MS-Word using Times New Roman font sized 12, on a page layout of A4 size 1" margin on 175 gsm paper and 1.5 line spacing. The internship report shall not exceed 75 pages.

**Submission of Report:**

Student shall submit the internship report in electronic data form only, in PDF file (non-editable format) to the institute. Institute intern shall submit all the CD's of their students along with a consolidate master list as per specialisation containing UAN, Name of the Student and Title of the report to Controller of Examination one week before the commencement of the theory examinations.

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**BBA**  
**Elective Paper – 2**  
**Human Resources Management**

**SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)**  
**VIJAYAWADA**  
**HUMAN RESOURCE MANAGEMENT-ELECTIVE PAPER**  
**III B.B.A – SEMESTER V**

**DSC 1F (HR): Talent Management**

**Unit-I: Talent Management:** Meaning and significance of talent management - attracting talent, retaining talent, right sizing the workforce, work life balance initiatives, providing HR leadership to business.

**Unit-II: Competency Mapping:** Features of competency methods, approaches to mapping and case studies in competency mapping - Competency mapping procedures and steps- business strategies - methods of data collection for mapping - Developing competency models from raw data- data recording, analyzing the data, content analysis of verbal expression, validating the competency models.

**Unit-III: Performance management and employee development:** Personal Development plans, 360 degree feed back as a developmental tool, performance management & reward systems: performance linked remuneration system, performance linked career planning & promotion policy.

**Unit-IV: Employee engagement-** meaning and significance, constituents of engagement, conceptual framework of engagement, behaviors associated with engaged employees, engaged, not engaged, actively disengaged, parameters to measure employee engagement, Q 12 model of Gallup, employee satisfaction survey .

**Unit-V: Succession planning:** Identifying managerial positions which are critical for the business - Identifying second line of leaders and developing their capabilities to occupy the critical positions in the event of the exit of current incumbents – Taking-up lateral hiring when there is discontinuity in the succession plans.

**References:**

1. Competence at work - Lyle M. Spencer, Signe M. Spencer. John Wiley 1993
2. Competency mapping, Assessment and Growth - Naik G.P, IHRM, 2010.
3. Performance Management - Herman Aguinis, Pearson Education, 2007.
4. Talent Management Hand Book - Lance A. Berger & Dorothy R. Berger, Tata McGraw Hill .
5. Appraising and Developing Managerial Performance- Rao T. V, Excel Books
6. Performance Management - Dixit Varsha, I/e, Vrinda Publications Ltd
7. A Handbook of Competency Mapping -- Seema Sangi, Response Books, 2004
8. The Talent Management Hand Book - Lance A. Berger & Dorothy R. Berger, T

**HUMAN RESOURCE MANAGEMENT-ELECTIVE PAPER  
III B.B.A – SEMESTER V**

**DSC 2F (HR): INDUSTRIAL RELATIONS**

**Unit-I: Introduction:** Meaning and Definitions, Importance, content of Industrial Relations, Objectives of Industrial Relations, Industrial Relations program, Scope of Industrial Relations work, Functional Requirements of successful Industrial Relations.

**Unit-II: Industrial Disputes:** Types of Disputes, causes of Industrial Disputes, procedure for the settlement of industrial disputes, Government and Industrial Relations, organs of Industrial peace, Tripartite Machinery, code of discipline, voluntary arbitration, grievance Redressal Procedure.

**Unit-III: Trade Unions:** Principles of Trade Unionism, Objectives and function of trade union, Achieving of Trade Union objectives, growth of Trade union movement, Factors affecting growth of Trade union, Features, Weakness of Trade unions, essentials of successful Trade union.

**Unit-IV: Participative Management:** Meaning and objectives, forms of participation, objectives of workers participations in management, levels of participation, forms of participation in India, Workers Education, Causes of failure of joint management council.

~~**Unit-V: Collective Bargaining:** Meaning, Main Features of collective bargaining, necessity and importance of collective bargaining, Principles of Collective Bargaining, Process of negotiations, contract administration.~~

**References:**

- 1) P. Subba Rao, Industrial Relationship, Himalaya Publishers.
- 2) Labour and Industrial Laws – Central Law Publications Allahabad.

SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)  
VIJAYAWADA

DEPARTMENT OF COMMERCE

III B.B.A – SEMESTER V

GUIDELINE FOR PROJECT WORK

**Project Work**

Guidelines for project work (8 weeks duration) after 5<sup>th</sup> Semester of BBA. The Project Work (Internship) is an part of the academic curriculum of BBA. It is an initiative to bridge the gap between knowledge and its application through a series of interventions that will enable students of BBA program to gain insights and exposure to the industry. The objective of conducting Internship (project work) at the end of the 5<sup>th</sup> Semester of the courses:

1. To provide an opportunity for students to apply theoretical concepts in real life situations at the work place;
2. To sensitize students to the nuances of corporate culture and familiarize them with the corporate code of the behaviour;
3. To enable students to manage resources, work under deadlines, identify and carry out specific goal oriented tasks;
4. To sharpen domain knowledge and provide cross functional skills.

**Guidelines:**

The student will have to identify an internship ( project work) in a business enterprise that matches the students area of specialisation. Internship (project work) is a combination of In - path study and a research project. students are expected to study the functioning of an organisation, identify a problem area and provide suggestions to overcome the problems.

**Duration of Project Work:**

The project work shall be for a period of 8 weeks immediately after completion of 5<sup>th</sup> Semester but before commencement of 4<sup>th</sup> semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 4<sup>th</sup> Semester and start the internship (project work) immediately after this.

**Project Guide:**

Internal guide of the Internship is a full time faculty member working in management department of respective institution with minimum of three years of experience. External guide is from the business organisation where the student is carrying out his/her project work. Maximum of ten students can work under an internal guide. The students are expected to be in continuous interaction with the guide during the course of internship. No two students of an institute shall work on the same problem in the same organisation.

The student will prepare synopsis with the detailed execution of plan to the internship committee (HOD, senior faculty of the Dept. of Business Administration) who will review, and may (a) approve, (b) approve with modification or (c) Reject for fresh synopsis. The approval status is submitted to HOD who will officially give concurrence for execution of the internship.

#### **Synopsis:**

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student ( Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).  
Submission of report 8<sup>th</sup> week of internship final report should be submitted to the University before one week of the commencement of theory examination.

#### **Evaluation:**

There are two evaluations, internal and external. Internal evaluation is by the internal guide and external evaluation is by a faculty member (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

#### **Viva-Voce/Presentation:**

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the project work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration appointed by the University.  
Internship (project work) carries 100 mark evaluation by the internal guide and external evaluation (average mark will be take for award) and 100 marks for Viva-voce examination.

#### **Format of the internship report:**

The internship report shall be prepared using word processor viz., MS-Word using Times New Roman font sized 12, on a page layout of A4 size 1" margin on 175 all sides and 1.5 line spacing. The internship report shall not exceed 75 pages.

#### **Submission of Report:**

Student shall submit the internship report in electronic data form only, in PDF file (un-editable format) to the institute. Institute intern shall submit all the CD's of their students along with a consolidate master list as per specialisation containing USN, Name of the Student and Title of the report to Controller of Examination one week before the commencement of the theory examinations.

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# SRR & CVR GOVERNMENT DEGREE COLLEGE (A)-VIJAYAWADA

Department of Commerce & Business Administration

List of Subjects for B.Com – General (E.M & T.M)

## BANKING & FINANCIAL SERVICES

For the Academic Year ~~2021~~ - 22

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: B.Com (E.M & T.M)

Subject: Commerce

### SEMESTER - VI

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Skill Based Course SBSG	University's Choice: Media Management	50	-	50	2	2
2.	Paper-I <i>BCIF</i>	Marketing	100	40	60	5	4
3.	Paper-II <i>2F</i>	Auditing	100	40	60	5	4
4.	Paper-III <i>3F</i>	Management Accounting	100	40	60	5	4
5.	B&FS-I <i>4F</i>	Financial Services	100	40	60	5	4
6.	B&FS-II <i>5F</i>	Marketing of Financial Services	100	40	60	5	4
7.	B&FS-III <i>6F</i>	Project Work Working with Financial Services Firms on Documentation for Sanction of Loans and financial Services	100	40	60	5	4
<b>Total</b>			<b>600/50</b>	<b>240</b>	<b>360/50</b>	<b>32</b>	<b>26</b>

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**SRR & CVR Government Degree College (A), Vijayawada**  
**Department of Commerce**  
**Semester-VI -B.Com & BBA**  
**SBC G 6.10 Media Management**  
**Proposed Syllabus**

**Unit-I: Media Management:** Role of Media - Planning - Organization - Media types - Unique Features of print media - Radio and Television - Teleconferencing - Media Technology: Internet, mobile phones, interactive television.

**Unit-II: Media Marketing:** Penetration, Reach, Access and Exposure to media - Revenue - expenditure in media - Selling and buying space and time on media.

**Unit-III: Media and Ethics:** Ethical issues related to Media - Intellectual Property Rights (IPR) and New Media - Security issues and new media.

**References:**

1. Principles of Advertising and fMC - Tom Duncan-Tara McGraw-Hill-Second Edition.
2. Advertising and Promotion, An IMC Perspective, Krutishah and Alan D'Souza, TMH.
3. Mehra - Newspaper Management, Corgi Books.
4. Rucker and Williams- Newspaper Organization and Management, John Wiley & Sons.
5. Raidu C.S., Media and Communication Management, Himalaya Publishers
6. Michael Goodwin, Making Multimedia Work, John Wiley & Sons.
7. Raidu Nagshwar, Mass Media: Law and Regulations, Himalaya Publishers

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# **SRR & CVR Government Degree College (A), Vijayawada**

**Department of Commerce**

**Semester-VI Paper-I : Marketing**

## **PROPOSED SYLLABUS**

Unit- I: Introduction: Concepts of Marketing: Product Concept - Selling Concept - Societal Marketing Concept - Marketing Mix - 4 P's of Marketing.

Unit-II: Consumer Markets and Buyer Behavior: Buying Decision Process - Stages - Buying Behavior - Market Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, pricing strategies: Skimming and Penetration pricing.

Unit-V : Promotion and Distribution : Promotion Mix - Advertising - Publicity - Public relations - Personal selling and Direct marketing - Distribution Channels - Online marketing- Global marketing-Development of app.

### **References:**

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton 1. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management - Planning, McMillan

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# SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-II : Auditing

## PROPOSED SYLLABUS

**Unit-I: Introduction:** Meaning - Definitions - Objectives - Importance of Auditing - Auditing as a Vigil Mechanism - Accounting v/s Auditing

**Unit- II: Types of Audit:** Based on Organization Structure - Statutory Audit, Private Audit, Government Audit - Based on Practical Purpose - Continuous Audit, Final Audit, Cost Audit, Tax Audit, Efficiency Audit. Information system system control & Audit (Concept only)

**Unit-III: Planning of Audit:** Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, Internal audit and Internal control.

**Unit-IV: Vouching and Investigation:** Vouching - Cash, Purchase, Sales, Purchase returns, Sales returns - Investigation - Auditing v/s Investigation

**Unit-V: Company Audit and Auditors Report:** Auditor's Qualifications-Appointment and Reappointment - Rights, duties, liabilities and disqualifications - Audit report - Types - Contents - Preparation.

### References:

1. N.D. Kapoor. "Auditing", S. Chand, New Delhi.
2. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House, New Delhi.
3. G. Jagadesh Prakash, "Principles and Practices of Auditing" Kalyani Publications, Ludhia na.
4. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
5. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.
6. S.Vengadamani, "Practical Auditing", Margharn Publications, Chennai.
7. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.

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**SRR&CVR Govt. Degree College (A), VIJAYAWADA**

**Department of Commerce**

**B.Com. Third Year (All Groups)**

**Semester-VI: Paper-III: Management Accounting**

**Proposed Syllabus**

- Unit-I: Management Accounting:** Interface with Financial Accounting and Cost Accounting - Need & Scope of Management Accounting- Financial Statement analysis and interpretation: Comparative analysis - Common size analysis and trend analysis (including problems).
- Unit-II: Ratio Analysis:** Classification, Importance and limitations of Ratio Analysis- Types of Ratios - Liquidity, profitability, activity and solvency ratios (including problems).
- Unit-III: Fund Flow Statement:** Concept of fund- Preparation of funds flow statement- Uses and limitations of funds flow analysis. (including problems).
- Unit-IV: Cash Flow Statement:** Concept of cash flow - Preparation of cash flow statement in accordance with AS-3 - Uses and limitations of cash flow analysis (including problems).
- Unit-V: Break-Even Analysis and Decision Making:** Break-even Chart - Assumptions- Uses and limitations of Break Even Analysis- Margin of safety - Make/Buy Decision - Lease/own Decision (Theory and Problems).

**References:**

1. S.N. Maheswari, "A Textbook of Accounting for Management", S. Chand Publishing, New Delhi.
2. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
4. Jawahar Lal, "Accounting for Management", Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person Education India, New Delhi, 2002.
6. Murthy & Guruswamy "Management Accounting", Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta "Practical problems in Management Accounting".
8. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.
9. S.P. Gupta, "Management Accounting", S. Chand Publishing, New Delhi.

9 - Copies

**SRR & CVR Government Degree College (A), Vijayawada**  
**Department of Commerce**  
**Semester-VI -B.Com (General)**  
**Cluster Elective : Banking and Financial Services**  
**DSC H 6.5 Financial Services**  
**Proposed Syllabus**

**Unit-I: Financial Services:** Role of Financial Services - Banking and Non-Banking Companies Activities of Non-Banking Finance Companies.

**Unit-II: Merchant Banking Services:** Scope and importance of merchant banking services Venture Capital - Securitization - Demat services.

**Unit-III: Leasing and Hire-Purchase:** Types of Lease, Documentation and Legal aspects - Hire Purchasing- Securitization of debts - House Finance.

**Unit-IV: Credit Rating:** Purpose - Types - Credit Rating Symbols - Agencies: CRISIL and CARE- Equity Assessment vs. Grading.

**Unit-V: Other Financial Services:** Factoring and Forfeiting - Procedural and financial aspects Instalment System - Credit Cards - Central Depository Systems :NSDL, CSOL - Mutual Funds - Concept, Functions and Portfolio classification.

**References:**

1. I. B. Santhanam, Financial Services, Margham Publication, Chennai.
2. M. Y. Khan, Financial Services, Tata McGraw - Hill, New Delhi.
3. Machendra Raja. Financial Services, S. Chand Publishers, New Delhi.
4. V. A. Avdhani. Marketing of financial Services.
5. Machiraji, " Indian Financial System " , Vikus Publishers.
6. Sandeep Gael, Financial Services, PHI Learning.
7. L.M. Bhole, Financial Institutions and Markets, Tara McGraw Hill.
8. SEBI Guidelines, Bharat Publications. New Delhi.
9. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House.

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**SRR & CVR Government Degree College (A), Vijayawada**  
**Department of Commerce**  
**Semester-VI -B.Com (General)**  
**Cluster Elective : Banking and Financial Services**  
**DSC H 6.6 Marketing of Financial Services**

**Proposed Syllabus**

**Unit-I: Difference between Goods and Services: Managing Service Counters - Integrated Service Management Service Elements.**

**Unit-II: Constructing Service Environment- Managing People for service Advantage - Service Quality and Productivity - Customer Loyalty.**

**Unit-III: Pricing and Promotion Strategies: Pricing strategies - Promotion strategies - B2B Marketing - Marketing Planning and Control for services.**

**Unit-IV: Distributing Services: Cost and Revenue Management - Approaches for providing services- Channels for Service provision.**

**Unit-V: Retail Financial Services - Investment services - Insurance services - Credit Services Institutional Financial Services.**

**References:**

1. Arad hani "Marketing of Financial Services" Himalaya Publications
2. Sinha and Saha. Services Marketing, Himalaya Publishing House
3. Reddy Appanaiah, Anil Kumar and Nirrnala, Services Marketing, Himalaya Publishing.
4. Shajahan. Services Marketing, Himalaya Publishing House.
5. Christopher Lovelock, Services Marketing, Pearson Education Asia.
6. Helen Woodroffe - Services Marketing, McMillan India Ltd.
7. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.
- K. Valatie A. Zeithmal & Mary Jo Bitner, Services Marketing, New Delhi, Tata McGraw Hill

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# SRR & CVR GOVERNMENT DEGREE COLLEGE (A) -VIJAYAWADA

## Department of Commerce & Business Administration

### III B.Com – SEMESTER - VI

### GUIDELINES FOR PROJECT WORK

#### Project Work

Guidelines for Project Work (8 weeks duration) after 6<sup>th</sup> Semester of Commerce. The Project Work (Internship) is a part of the academic curriculum of Commerce. It is an initiative to bridge the gap between knowledge and its application through a series of interventions that will enable students of Commerce program to gain insights and exposure to the industry. The objective of conducting Internship (Project Work) at the end of the 6<sup>th</sup> Semester of the courses:

1. To provide an opportunity for students to apply theoretical concepts in real life situations at the work place;
2. To sensitize students to the nuances of corporate culture and familiarize them with the corporate code of the behaviour;
3. To enable students to manage resources, work under deadlines, identify and carry out specific goal oriented tasks;
4. To sharpen domain knowledge and provide cross functional skills.

#### Guidelines:

The student will have to identify an Internship (Project Work) in a business enterprise that matches the student's area of specialisation. Internship (Project Work) is a combination of In - path study and a research project. Students are expected to study the functioning of an organisation, identify a problem area and provide suggestions to overcome the problems.

#### Duration of Project Work:

The Project Work shall be for a period of 8 weeks immediately after completion of 5<sup>th</sup> Semester but before the completion of 6<sup>th</sup> semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 5<sup>th</sup> Semester and start the Internship (Project Work) immediately after 5<sup>th</sup> Semester.

#### Project Guide:

Internal guide of the Internship is a full time faculty member working in management department of respective institution with minimum of three years of experience. External guide is from the business organisation where the student is carrying out his/her Project Work. Maximum of ten students can work under an internal guide. The students are expected to be in continuous interaction with the guide during the course of Internship. No two students of an institute shall work on the same problem in the same organisation.

The student will prepare synopsis with the detailed execution of plan to the Internship committee (HOD, senior faculty of the Dept. of Commerce) who will review and may (a) approve, (b) approve with modification or (c) Reject for fresh synopsis. The approval status is submitted to HOD who will officially give concurrence for execution of the Internship.

### **Synopsis:**

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student (Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).

Submission of report 8<sup>th</sup> week of Internship final report should be submitted to the University before one week of the commencement of theory examination.

### **Evaluation:**

There are two evaluations, internal and external. Internal evaluation is by the internal guide and external evaluation is by a faculty member (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

### **Viva-Voce/Presentation:**

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the Project Work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration appointed by the University.

Internship (Project Work) carries 100 mark evaluation by the internal guide and external evaluation (average mark will be take for award) and 100 marks for Viva-voce examination.

### **Format of the Internship Report:**

The Internship report shall be prepared using word processor viz., MS-Word using Times New Roman font sized 12, on a page layout of A4 size 1" margin on 175 all sides and 1.5 line spacing. The Internship report shall not exceed 75 pages.

### **Submission of Report:**

Student shall submit the Internship report in electronic data form only, in PDF file (un-editable format) to the institute. Institute intern shall submit all the CD's of their students along with a consolidate master list as per specialisation containing USN, Name of the Student and Title of the report to Controller of Examination one week before the commencement of the theory examinations.

**B.COM (E.M)**

3

**SRR & CVR GOVERNMENT DEGREE COLLEGE (A)-VIJAYAWADA**

Department of Commerce & Business Administration

List of Subjects for B.Com – General (E.M & T.M)

**BANKING & FINANCIAL SERVICES**

For the Academic Year **2021 - 22**

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: B.Com (E.M & T.M)

Subject: Commerce

**SEMESTER - VI**

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Skill Based Course SBSG	University's Choice: Media Management	50	-	50	2	2
2.	Paper-I	Marketing	100	40	60	5	4
3.	Paper-II	Auditing	100	40	60	5	4
4.	Paper-III	Management Accounting	100	40	60	5	4
5.	B&FS-I	Financial Services	100	40	60	5	4
6.	B&FS-II	Marketing of Financial Services	100	40	60	5	4
7.	B&FS-III	Project Work Working with Financial Services Firms on Documentation for Sanction of Loans and financial Services	100	40	60	5	4
<b>Total</b>			<b>600/50</b>	<b>240</b>	<b>360/50</b>	<b>32</b>	<b>26</b>

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## SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-I : Marketing

### PROPOSED SYLLABUS

Unit- I: Introduction: Concepts of Marketing: Product Concept - Selling Concept - Societal Marketing Concept - Marketing Mix - 4 P's of Marketing.

Unit-II: Consumer Markets and Buyer Behavior: Buying Decision Process - Stages - Buying Behavior - Market Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, pricing strategies: Skimming and Penetration pricing.

Unit-V : Promotion and Distribution : Promotion Mix - Advertising - Publicity - Public relations - Personal selling and Direct marketing - Distribution Channels - Online marketing- Global marketing-Development of app.

#### References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton 1. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management - Planning, McMillan

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**SRR & CVR Government Degree College (A), Vijayawada**  
**Department of Commerce**  
**Semester-VI -B.Com & BBA**  
**SBC G 6.10 Media Management**  
**Proposed Syllabus**

**Unit-I: Media Management:** Role of Media - Planning - Organization - Media types – Unique Features of print media - Radio and Television - Teleconferencing - Media Technology: Internet, mobile phones, interactive television.

**Unit-II: Media Marketing:** Penetration, Reach, Access and Exposure to media – Revenue – expenditure in media - Selling and buying space and time on media.

**Unit-III: Media and Ethics:** Ethical issues related to Media - Intellectual Property Rights (IPR) and New Media - Security issues and new media.

**References:**

1. Principles of Advertising and fMC - Tom Duncan-Tara McGraw-Hill-Second Edition.
2. Advertising and Promotion, An IMC Perspective, Krutishah and Alan D'Souza, TMH.
3. Mehra - Newspaper Management, Corgi Books.
4. Rucker and Williams- Newspaper Organization and Management, John Wiley & Sons.
5. Raidu C.S., Media and Communication Management, Himalaya Publishers
6. Michael Goodwin, Making Multimedia Work, John Wiley & Sons .
7. Raidu Nagcshwar, Mass Media: Law and Regulations, Himalaya Publishers

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# SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-II : Auditing

## PROPOSED SYLLABUS

- Unit-I: Introduction:** Meaning - Definitions - Objectives - Importance of Auditing - Auditing as a Vigil Mechanism - Accounting v/s Auditing
- Unit- II: Types of Audit:** Based on Organization Structure - Statutory Audit, Private Audit, Government Audit - Based on Practical Purpose - Continuous Audit, Final Audit, Cost Audit, Tax Audit, Efficiency Audit. Information system system control & Audit (Concept only)
- Unit-III: Planning of Audit:** Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, Internal audit and Internal control.
- Unit-IV: Vouching and Investigation:** Vouching - Cash, Purchase, Sales, Purchase returns, Sales returns - Investigation - Auditing v/s Investigation
- Unit-V: Company Audit and Auditors Report:** Auditor's Qualifications-Appointment and Reappointment - Rights, duties, liabilities and disqualifications - Audit report - Types - Contents - Preparation.

### References:

1. N.D. Kapoor. "Auditing", S. Chand, New Delhi.
2. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House, New Delhi.
3. G. Jagadesh Prakash, "Principles and Practices of Auditing" Kalyani Publications, Ludhia na.
4. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
5. B.N. Tondan, " Practical Auditing", S.Chand, New Delhi.
6. S.Vengadamani, "Practical Auditing", Margharn Publications, Chennai.
7. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.



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SRR&CVR Govt. Degree College (A), VIJAYAWADA

Department of Commerce

B.Com. Third Year (All Groups)

Semester-VI: Paper-III: Management Accounting

Proposed Syllabus

**Unit-I: Management Accounting: Interface with Financial Accounting and Cost Accounting - Need & Scope of Management Accounting- Financial Statement analysis and interpretation: Comparative analysis - Common size analysis and trend analysis (including problems).**

**Unit-II: Ratio Analysis: Classification, Importance and limitations of Ratio Analysis- Types of Ratios - Liquidity, profitability, activity and solvency ratios (including problems).**

**Unit-III: Fund Flow Statement: Concept of fund- Preparation of funds flow statement- Uses and limitations of funds flow analysis. (including problems).**

**Unit-IV: Cash Flow Statement: Concept of cash flow - Preparation of cash flow statement in accordance with AS-3 - Uses and limitations of cash flow analysis (including problems).**

**Unit-V: Break-Even Analysis and Decision Making: Break-even Chart - Assumptions- Uses and limitations of Break Even Analysis- Margin of safety - Make/Buy Decision - Lease/own Decision (Theory and Problems).**

#### References:

1. S.N. Maheswari, "A Textbook of Accounting for Management", S. Chand Publishing, New Delhi.
2. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
4. Jawahar Lal, "Accounting for Management", Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person Education India, New Delhi, 2002.
6. Murthy & Guruswamy "Management Accounting", Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta "Practical problems in Management Accounting".
8. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.
9. S.P. Gupta, "Management Accounting", S. Chand Publishing, New Delhi.

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**SRR & CVR Government Degree College (A), Vijayawada**  
**Department of Commerce**  
**Semester-VI -B.Com (General)**  
**Cluster Elective : Banking and Financial Services**  
**DSC H 6.5 Financial Services**  
**Proposed Syllabus**

**Unit-I: Financial Services:** Role of Financial Services - Banking and Non-Banking Companies Activities of Non-Banking Finance Companies.

**Unit-II: Merchant Banking Services:** Scope and importance of merchant banking services  
Venture Capital - Securitization - Demat services.

**Unit-III: Leasing and Hire-Purchase:** Types of Lease, Documentation and Legal aspects - Hire Purchasing - Securitization of debts - House Finance.

**Unit-IV: Credit Rating:** Purpose - Types - Credit Rating Symbols - Agencies: CRISIL and CARE - Equity Assessment vs. Grading.

**Unit-V: Other Financial Services:** Factoring and Forfeiting - Procedural and financial aspects Instalment System - Credit Cards - Central Depository Systems :NSDL, CSOL - Mutual Funds - Concept, Functions and Portfolio classification.

**References:**

1. B. Santhanam, Financial Services, Margham Publication, Chennai.
2. M. Y. Khan, Financial Services, Tata McGraw - Hill, New Delhi.
3. Machendra Raja. Financial Services, S. Chand Publishers, New Delhi.
4. V. A. Avdhani. Marketing of financial Services.
5. Machiraji, " Indian Financial System " , Vikus Publishers.
6. Sandeep Gael, Financial Services, PHI Learning.
7. L.M. Bhole, Financial Institutions and Markets, Tara McGraw Hill.
8. SEBI Guidelines, Bharat Publications. New Delhi.
9. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House.

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**SRR & CVR Government Degree College (A), Vijayawada**  
**Department of Commerce**  
**Semester-VI -B.Com (General)**  
**Cluster Elective : Banking and Financial Services**  
**DSC H 6.6 Marketing of Financial Services**

**Proposed Syllabus**

**Unit-I: Difference between Goods and Services: Managing Service Counters - Integrated Service Management Service Elements.**

**Unit-II: Constructing Service Environment- Managing People for service Advantage - Service Quality and Productivity - Customer Loyalty.**

**Unit-III: Pricing and Promotion Strategies: Pricing strategies - Promotion strategies - B2B Marketing - Marketing Planning and Control for services.**

**Unit-IV: Distributing Services: Cost and Revenue Management - Approaches for providing services- Channels for Service provision.**

**Unit-V: Retail Financial Services - Investment services - Insurance services - Credit Services Institutional Financial Services.**

**References:**

1. Arad hani "Marketing of Financial Services" Himalaya Publications
2. Sinha and Saha. Services Marketing, Himalaya Publishing House
3. Reddy Appanaiah, Anil Kumar and Nirrnala, Services Marketing, Himalaya Publishing.
4. Shajahan. Services Marketing, Himalaya Publishing House.
5. Christopher Lovelock, Services Marketing, Pearson Education Asia.
6. Helen Woodroffe - Services Marketing, McMillan India Ltd.
7. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.
8. K. Valatie A. Zeithmal & Mary Jo Bitner, Services Marketing, New Delhi, Tata McGraw Hill

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SRR & CVR GOVERNMENT DEGREE COLLEGE (A) -VIJAYAWADA

Department of Commerce & Business Administration

List of Subjects for B.Com – General

**CORPORATE ACCOUNTING**

For the Academic Year 2019-20

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: B.Com (E.M)

Subject: Commerce

**SEMESTER - VI**

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Skill Based Course SBSG	University's Choice: Media Management	50	-	50	2	2
2.	Paper-I	Marketing	100	40	60	5	4
3.	Paper-II	Auditing	100	40	60	5	4
4.	Paper-III	Management Accounting	100	40	60	5	4
5.	CA-I	Financial Reporting	100	40	60	5	4
6.	CA-II	Emerging Areas in Accounting	100	40	60	5	4
7.	CA-III	Project Work Financial Reporting practices in Companies/ Survey on Human Resource/ Environmental Accounting	100	40	60	5	4
<b>Total</b>			<b>600/50</b>	<b>240</b>	<b>360/50</b>	<b>32</b>	<b>26</b>

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**SRR & CVR Government Degree College (A), Vijayawada**  
**Department of Commerce**  
**Semester-VI -B.Com & BBA**  
**SBC G 6.10 Media Management**  
**Proposed Syllabus**

**Unit-I: Media Management:** Role of Media - Planning - Organization - Media types – Unique Features of print media - Radio and Television - Teleconferencing - Media Technology: Internet, mobile phones, interactive television.

**Unit-II: Media Marketing:** Penetration, Reach, Access and Exposure to media – Revenue – expenditure in media - Selling and buying space and time on media.

**Unit-III: Media and Ethics:** Ethical issues related to Media - Intellectual Property Rights (IPR) and New Media - Security issues and new media.

**References:**

1. Principles of Advertising and fmc - Tom Duncan-Tara McGraw-Hill-Second Edition.
2. Advertising and Promotion, An IMC Perspective, Krutishah and Alan D'Souza, TMH.
3. Mehra - Newspaper Management, Corgi Books.
4. Rucker and Williams- Newspaper Organization and Management, John Wiley & Sons.
5. Raidu C.S ., Media and Communication Management, Himalaya Publishers
6. Michael Goodwin, Making Multimedia Work, John Wiley & Sons .
7. Raidu Nagcshwar, Mass Media: Law and Regulations, Himalaya Publishers

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**SRR & CVR Government Degree College (A), Vijayawada**

**Department of Commerce**

**Semester-VI Paper-I : Marketing**

**PROPOSED SYLLABUS**

Unit- I: Introduction: Concepts of Marketing: Product Concept - Selling Concept - Societal Marketing Concept - Marketing Mix - 4 P's of Marketing.

Unit-II: Consumer Markets and Buyer Behavior: Buying Decision Process - Stages - Buying Behavior - Market Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, pricing strategies: Skimming and Penetration pricing.

Unit-V : Promotion and Distribution : Promotion Mix - Advertising - Publicity - Public relations - Personal selling and Direct marketing - Distribution Channels - Online marketing- Global marketing-Development of app.

**References:**

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton I. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management - Planning, McMillan

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# SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-II : Auditing

## PROPOSED SYLLABUS

- Unit-I:** Introduction: Meaning - Definitions - Objectives - Importance of Auditing - Auditing as a Vigil Mechanism - Accounting v/s Auditing
- Unit- II:** Types of Audit: Based on Organization Structure - Statutory Audit, Private Audit, Government Audit - Based on Practical Purpose - Continuous Audit, Final Audit, Cost Audit, Tax Audit, Efficiency Audit. Information system system control & Audit (Concept only)
- Unit-III:** Planning of Audit: Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, Internal audit and Internal control.
- Unit-IV:** Vouching and Investigation: Vouching - Cash, Purchase, Sales, Purchase returns, Sales returns - Investigation - Auditing v/s Investigation
- Unit-V:** Company Audit and Auditors Report: Auditor's Qualifications-Appointment and Reappointment - Rights, duties, liabilities and disqualifications - Audit report - Types - Contents - Preparation.

### References:

1. N.D. Kapoor. "Auditing", S. Chand, New Delhi.
  2. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House, New Delhi.
  3. G. Jagadesh Prakash, "Principles and Practices of Auditing" Kalyani Publications, Ludhia na.
  4. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
  5. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.
  6. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
  7. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
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SRR&CVR Govt. Degree College (A), VIJAYAWADA

Department of Commerce

B.Com. Third Year (All Groups)

Semester-VI: Paper-III: Management Accounting

Proposed Syllabus

**Unit-I: Management Accounting:** Interface with Financial Accounting and Cost Accounting - Need & Scope of Management Accounting- Financial Statement analysis and interpretation: Comparative analysis - Common size analysis and trend analysis (including problems).

**Unit-II: Ratio Analysis:** Classification, Importance and limitations of Ratio Analysis- Types of Ratios - Liquidity, profitability, activity and solvency ratios (including problems).

**Unit-III: Fund Flow Statement:** Concept of fund- Preparation of funds flow statement- Uses and limitations of funds flow analysis. (including problems).

**Unit-IV: Cash Flow Statement:** Concept of cash flow - Preparation of cash flow statement in accordance with AS-3 - Uses and limitations of cash flow analysis (including problems).

**Unit-V: Break-Even Analysis and Decision Making:** Break-even Chart - Assumptions- Uses and limitations of Break Even Analysis- Margin of safety - Make/Buy Decision - Lease/own Decision (Theory and Problems).

**References:**

1. S.N. Maheswari, "A Textbook of Accounting for Management", S. Chand Publishing, New Delhi.
2. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
4. Jawahar Lal, "Accounting for Management", Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person Education India, New Delhi, 2002.
6. Murthy & Guruswamy "Management Accounting", Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta "Practical problems in Management Accounting".
8. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.
9. S.P. Gupta, "Management Accounting", S. Chand Publishing, New Delhi.

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**SRR & CVR Government Degree College (A), VIJAYAWADA**

**Department of Commerce**

**B.Com. Third Year (General)**

**Cluster Elective-I: Corporate Accounting**

**DSC H 6.6: Emerging Areas in Accounting**

**Proposed Syllabus**

**Unit-I: Human Resource Accounting:** Methods: Cost Approach - Replacement Cost Approach - Present Value of Future Earnings Approach - Expense Model - Model on Human Resource Accounting (including problems).

**Unit-II: Social Accounting:** Rationale for Social Accounting - Qualitative and Quantitative Social Accounting Disclosures - Evaluation of Social Accounting Reports.

**Unit-III: Inflation Accounting:** Historical Cost Basis of Financial Statements - Limitations - Evolution of Inflation Accounting - Constant-Rupee Accounting - International Standard for Hyperinflationary Accounting (including problems)

**Unit-IV: Environmental Accounting:** Qualitative and Quantitative Environmental Accounting Disclosures - Evaluation of Environmental Accounting Reports - Green Accounting - Concept and Implementation.

**Unit-V: Special Areas in Accounting:** Intrinsic Value Accounting - Resource Consumption Accounting - Forensic Accounting - Fund Accounting - Hedge Accounting.

**References:**

1. Gupta R. L: Advanced Financial Accounting - S. Chand & Sons
2. Shukla and Grewal: Advanced Accounts, S. Chand & Ltd. New Delhi.
3. Jain and Narang: Advanced Accounts, Kalyani Publishers, Ludhiana.
4. Gupta, Shashi K. & Sharma, R.K.: Management Accounting: Principles and Practice, Kalyani Publishers, Ludhiana.
5. L. S. Porwal: Accounting Theory, Tata McGraw Hill
6. S. N. Maheshwari: Corporate Accounting, Vikas Publishing House Pvt. Ltd. New Delhi.
7. Ashok Sehgal & Dr. Deepak Sehgal: Advanced Accounting, Taxmen, New Delhi.
8. Mukherji and Hanif - Modern Accounts, Vol. I and II, Tata McGraw Hill.
9. R. L. Gupta & V. K. Gupta - Advanced Accounting, Sultan Chand, New Delhi.

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**SRR & CVR Government Degree College (A), VIJAYAWADA**

**Department of Commerce**

**B.Com. III Year (General)**

**Cluster Elective-I: Corporate Accounting**

**DSC H 6.5: Financial Reporting**

**Proposed Syllabus**

- Unit-I: Corporate Financial Reporting:** Issues ,and problems of financial statements - Balance Sheet and Profit and Loss Account - Recent trends in Reporting, Methods of Financial Reporting.
- Unit-II: Consolidated Financial Statements:** Purposes of consolidated financial statements Consolidation procedures - Minority interests. Goodwill, Treatment of pre- acquisition and post-acquisition profits (Including Problems)
- Unit-III: Companies Act 2013:** Reporting requirements - National Financial Reporting Authority(NFRA) – its duties and responsibility.
- Unit-IV: Companies Act, 2013:** Board of Directors - Director's Report - Business Responsibility report - Corporate Governance Reporting - Corporate Social Responsibility Reporting.
- Unit-V: Developments in Financial Reporting:** Value Added Statements: Economic Added Value . Market Value - Shareholders Value - Human Resource Reporting - Reporting on Price Level changes.

**References:**

- 1 . P.c. Tulsian & Bharat Tulsian, Financial Reporting, S. Chand, New Delhi.
2. RSN Pillai, Bhagirathi & S.Uma, Fundamentals of Advanced Accounting. S.Chand.New Delhi.
3. Nehru. Financial Reporting by Diversified Companies, Vision Books, New Delhi .
4. Hawkins David, Financial Statements Corporations, Dow Jones- Irwin Homewood.
5. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting. Cengage Learning, USA.
6. Maheswari S,N, Maheswari S.K. Corporate Accounting, Vikas Publishing House, New Delhi.
7. S.K.Gupta, Financial Analysis and Reporting, Kalyani Publishers, Ludhiana .

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**SRR & CVR GOVERNMENT DEGREE COLLEGE (A) -VIJAYAWADA**

**Department of Commerce & Business Administration**

**III B.Com – SEMESTER - VI**

**GUIDELINES FOR PROJECT WORK**

**Project Work**

Guidelines for Project Work (8 weeks duration) after 6<sup>th</sup> Semester of Commerce. The Project Work (Internship) is a part of the academic curriculum of Commerce. It is an initiative to bridge the gap between knowledge and its application through a series of interventions that will enable students of Commerce program to gain insights and exposure to the industry. The objective of conducting Internship (Project Work) at the end of the 6<sup>th</sup> Semester of the courses:

1. To provide an opportunity for students to apply theoretical concepts in real life situations at the work place;
2. To sensitize students to the nuances of corporate culture and familiarize them with the corporate code of the behaviour;
3. To enable students to manage resources, work under deadlines, identify and carry out specific goal oriented tasks;
4. To sharpen domain knowledge and provide cross functional skills.

**Guidelines:**

The student will have to identify an Internship (Project Work) in a business enterprise that matches the student's area of specialisation. Internship (Project Work) is a combination of In - path study and a research project. Students are expected to study the functioning of an organisation, identify a problem area and provide suggestions to overcome the problems.

**Duration of Project Work:**

The Project Work shall be for a period of 8 weeks immediately after completion of 5<sup>th</sup> Semester but before the completion of 6<sup>th</sup> semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 5<sup>th</sup> Semester and start the Internship (Project Work) immediately after 5<sup>th</sup> Semester.

**Project Guide:**

Internal guide of the Internship is a full time faculty member working in management department of respective institution with minimum of three years of experience. External guide is from the business organisation where the student is carrying out his/her Project Work. Maximum of ten students can work under an internal guide. The students are expected to be in continuous interaction with the guide during the course of Internship. No two students of an institute shall work on the same problem in the same organisation.

The student will prepare synopsis with the detailed execution of plan to the Internship committee (HOD, senior faculty of the Dept. of Commerce) who will review and may (a) approve, (b) approve with modification or (c) Reject for fresh synopsis. The approval status is submitted to HOD who will officially give concurrence for execution of the Internship.

### **Synopsis:**

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student (Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).

Submission of report 8<sup>th</sup> week of Internship final report should be submitted to the University before one week of the commencement of theory examination.

### **Evaluation:**

There are two evaluations, internal and external. Internal evaluation is by the internal guide and external evaluation is by a faculty member (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

### **Viva-Voce/Presentation:**

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the Project Work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration appointed by the University.

Internship (Project Work) carries 100 mark evaluation by the internal guide and external evaluation (average mark will be take for award) and 100 marks for Viva-voce examination.

### **Format of the Internship Report:**

The Internship report shall be prepared using word processor viz., MS-Word using Times New Roman font sized 12, on a page layout of A4 size 1" margin on 175 all sides and 1.5 line spacing. The Internship report shall not exceed 75 pages.

### **Submission of Report:**

Student shall submit the Internship report in electronic data form only, in PDF file (un-editable format) to the institute. Institute intern shall submit all the CD's of their students along with a consolidate master list as per specialisation containing USN, Name of the Student and Title of the report to Controller of Examination one week before the commencement of the theory examinations.

SRR & CVR GOVERNMENT DEGREE COLLEGE (A) -VIJAYAWADA

Department of Commerce & Business Administration

List of Subjects for B.Com

TAXATION

For the Academic Year 2019-20

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: B.Com(E.M)

Subject: Commerce

SEMESTER - VI

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Skill Based Course SBSG	University's Choice: Media Management	50	-	50	2	2
2.	Paper-I	Marketing	100	40	60	5	4
3.	Paper-II	Auditing	100	40	60	5	4
4.	Paper-III	Management Accounting	100	40	60	5	4
5.	TAX-I	Goods and Service Tax & Customs Duty	100	40	60	5	4
6.	TAX-II	Tax Planning & Management	100	40	60	5	4
7.	TAX-III	Project Work Internship on Tax Planning Practices in Business Units	100	40	60	5	4
<b>Total</b>			<b>600/50</b>	<b>240</b>	<b>360/50</b>	<b>32</b>	<b>26</b>

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**SRR & CVR Government Degree College (A), Vijayawada**  
**Department of Commerce**  
**Semester-VI -B.Com & BBA**  
**SBC G 6.10 Media Management**  
**Proposed Syllabus**

**Unit-I: Media Management:** Role of Media - Planning - Organization - Media types - Unique Features of print media - Radio and Television - Teleconferencing - Media Technology: Internet, mobile phones, interactive television.

**Unit-II: Media Marketing:** Penetration, Reach, Access and Exposure to media - Revenue - expenditure in media - Selling and buying space and time on media.

**Unit-III: Media and Ethics:** Ethical issues related to Media - Intellectual Property Rights (IPR) and New Media - Security issues and new media.

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3. Mehra - Newspaper Management, Corgi Books.
4. Rucker and Williams- Newspaper Organization and Management, John Wiley & Sons.
5. Raidu C.S., Media and Communication Management, Himalaya Publishers
6. Michael Goodwin, Making Multimedia Work, John Wiley & Sons.
7. Raidu Nagchwar, Mass Media: Law and Regulations, Himalaya Publishers

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# SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-I : Marketing

## PROPOSED SYLLABUS

Unit- I: Introduction: Concepts of Marketing: Product Concept - Selling Concept - Societal Marketing Concept - Marketing Mix - 4 P's of Marketing.

Unit-II: Consumer Markets and Buyer Behavior: Buying Decision Process - Stages - Buying Behavior - Market Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, pricing strategies: Skimming and Penetration pricing.

Unit-V : Promotion and Distribution : Promotion Mix - Advertising - Publicity - Public relations - Personal selling and Direct marketing - Distribution Channels - Online marketing- Global marketing-Development of app.

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4. V.S. Ramaswamy S. Nama Kumari, Marketing Management - Planning, McMillan

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## SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-II : Auditing

### PROPOSED SYLLABUS

**Unit-I: Introduction:** Meaning - Definitions - Objectives - Importance of Auditing - Auditing as a Vigil Mechanism - Accounting v/s Auditing

**Unit- II: Types of Audit:** Based on Organization Structure - Statutory Audit, Private Audit, Government Audit - Based on Practical Purpose - Continuous Audit, Final Audit, Cost Audit, Tax Audit, Efficiency Audit. Information system system control & Audit (Concept only)

**Unit-III: Planning of Audit:** Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, Internal audit and Internal control.

**Unit-IV: Vouching and Investigation:** Vouching - Cash, Purchase, Sales, Purchase returns, Sales returns - Investigation - Auditing v/s Investigation

**Unit-V: Company Audit and Auditors Report:** Auditor's Qualifications-Appointment and Reappointment - Rights, duties, liabilities and disqualifications - Audit report - Types - Contents - Preparation.

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  6. S.Vengadamani, "Practical Auditing", Margharn Publications, Chennai.
  7. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
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SRR&CVR Govt. Degree College (A), VIJAYAWADA

Department of Commerce

B.Com. Third Year (All Groups)

Semester-VI: Paper-III: Management Accounting

Proposed Syllabus

**Unit-I: Management Accounting: Interface with Financial Accounting and Cost Accounting - Need & Scope of Management Accounting- Financial Statement analysis and interpretation: Comparative analysis - Common size analysis and trend analysis (including problems).**

**Unit-II: Ratio Analysis: Classification, Importance and limitations of Ratio Analysis- Types of Ratios - Liquidity, profitability, activity and solvency ratios (including problems).**

**Unit-III: Fund Flow Statement: Concept of fund- Preparation of funds flow statement- Uses and limitations of funds flow analysis. (including problems).**

**Unit-IV: Cash Flow Statement: Concept of cash flow - Preparation of cash flow statement in accordance with AS-3 - Uses and limitations of cash flow analysis (including problems).**

**Unit-V: Break-Even Analysis and Decision Making: Break-even Chart - Assumptions- Uses and limitations of Break Even Analysis- Margin of safety - Make/Buy Decision - Lease/own Decision (Theory and Problems).**

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2. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
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5. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person Education India, New Delhi, 2002.
6. Murthy & Guruswamy "Management Accounting", Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta "Practical problems in Management Accounting".
8. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.
9. S.P. Gupta, "Management Accounting", S. Chand Publishing, New Delhi.

**SRR & CVR Government Degree College (A), VIJAYAWADA**

**Department of Commerce**

**B.Com. Third Year (General)**

**Cluster Elective-III: Taxation**

**DSC H 6.5: Goods & Services Tax and Customs Act**

**Proposed Syllabus**

- Unit-I: Registration and Filing:** Registration of Assesses Under GST - Persons liable for registration - Compulsory registration in certain cases - Procedure for registration - Deemed registration - GST Rate Structure.
- Unit-II: Administration: Officers under GST Act:** Appointment and Powers of officers Administration of officers of State tax or Union-territory tax - Accounts and Records - Retention of Records - Audit by Tax Authorities.
- Unit-III: Assessment:** Self-assessment - Provisional assessment - Security of Returns - Assessment of Non-filers of returns - Assessment of Unregistered persons - Audit and Assessment - Other features of Dual GST model.
- Unit-IV: Levy and Exemption of Tax:** Chargeability - Collection at Source - Composition Levy - Tax under Central GST and State GST - Zero-rating of Exports - GST on Imports - Returns under GST - Taxation of Services - Remission of Tax - Adjustment and Refund of GST.
- Unit- V: Customs Act:** Types of Custom Duties- Valuation for Customs Duty- Tariff Value Customs Value- Methods of Valuation for Customs - Problems on Custom Duty Assessment.

**References:**

1. J. Goods and Services Tax in India - Notifications on different dates.
2. Customs Law Manual and Customs Tariff of India- R.K Jain.
3. Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra.
4. The Central Goods and Services Tax Act, 2017, NO.12 of 2017 Published by Authority, Ministry of Law and Justice, New Delhi. the 12th April, 2017.

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**SRR & CVR Government Degree College (A), VIJAYAWADA**

**Department of Commerce**

**B.Com. Third Year (General)**

**Cluster Elective-III: Taxation**

**DSC H 6.6 Tax Planning and Management**

**Proposed Syllabus**

- Unit-I: Tax Planning:** Difference between Tax Planning, Tax Avoidance, Tax Evasion and Tax Management - Tax Planning with reference to setting up a New Business - Form and Size - Tax Holiday, etc.
- Unit-II: Tax Planning of Financial Decisions:** Absorption, Mergers, De-mergers and Takeovers - Reorganization or Restructuring of Capital - Decisions such as Borrowing or Investment Decisions.
- Unit-III: Tax Planning on Managerial Decisions:** Own or lease - Make or Buy decisions - Repair, Replace, Renewal or Renovation of Assets - Shut down or Continue decision.
- Unit-IV: Tax planning on Foreign Income:** Selling in Domestic or Foreign Market - Avoidance of Double Taxation Agreement – Foreign Collaborations and Joint Ventures.
- Unit-V: Foreign Collaborations:** Incidence of Tax on Domestic Companies - Provisions for Relief in respect of Double Taxation - Double Taxation Avoidance Agreements.

**References:**

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Vinod K. Singhania, Taxman's Direct Taxes Planning and Management.
3. Taxman, The Tax and Corporate Law Weekly.
4. Bhagawati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan.
5. Ahuja, Girish & Ravi Gupta. Corporate Tax Planning and Management, Bharat Law House.
6. Acharya, Shuklendra and M.G. Gurha, Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
7. IAS – 12 and AS - 22.
8. T.P. Ghosh, IFRS. Taxman Publications Pvt. Ltd. New Delhi.

**B.COM (CA)**

3

**SRR & CVR GOVERNMENT DEGREE COLLEGE (A) -VIJAYAWADA**

Department of Commerce & Business Administration

List of Subjects for B.Com

**COMPUTER APPLICATIONS**

For the Academic Year ~~2021-22~~

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: B.Com (E.M)

Subject: Commerce

**SEMESTER - VI**

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Skill Based Course SBSG	University's Choice: Media Management	50	-	50	2	2
2.	Paper-I	Marketing	100	40	60	5	4
3.	Paper-II	Auditing	100	40	60	5	4
4.	Paper-III	Management Accounting	100	40	60	5	4
5.	Comp.App-I	Tally	100	40	60	5	4
6.	Comp.App-II	e-Commerce	100	40	60	5	4
7.	Comp.App-III	PHP & My SQL(Theory only)	100	40	60	5	4
Total			600/50	240	360	32	26

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**SRR & CVR Government Degree College (A), Vijayawada**  
**Department of Commerce**  
**Semester-VI -B.Com & BBA**  
**SBC G 6.10 Media Management**  
**Proposed Syllabus**

**Unit-I: Media Management:** Role of Media - Planning - Organization - Media types - Unique Features of print media - Radio and Television - Teleconferencing - Media Technology: Internet, mobile phones, interactive television.

**Unit-II: Media Marketing:** Penetration, Reach, Access and Exposure to media - Revenue - expenditure in media - Selling and buying space and time on media.

**Unit-III: Media and Ethics:** Ethical issues related to Media - Intellectual Property Rights (IPR) and New Media - Security issues and new media.

**References:**

1. Principles of Advertising and fMC - Tom Duncan-Tara McGraw-Hill-Second Edition.
2. Advertising and Promotion, An IMC Perspective, Krutishah and Alan D'Souza, TMH.
3. Mehra - Newspaper Management, Corgi Books.
4. Rucker and Williams- Newspaper Organization and Management, John Wiley & Sons.
5. Raidu C.S., Media and Communication Management, Himalaya Publishers
6. Michael Goodwin, Making Multimedia Work, John Wiley & Sons.
7. Raidu Nagchwar, Mass Media: Law and Regulations, Himalaya Publishers

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**B.COM (T.M)**

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## SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-I : Marketing

### PROPOSED SYLLABUS

Unit- I: Introduction: Concepts of Marketing: Product Concept - Selling Concept - Societal Marketing Concept - Marketing Mix - 4 P's of Marketing.

Unit-II: Consumer Markets and Buyer Behavior: Buying Decision Process - Stages - Buying Behavior - Market Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, pricing strategies: Skimming and Penetration pricing.

Unit-V : Promotion and Distribution : Promotion Mix - Advertising - Publicity - Public relations - Personal selling and Direct marketing - Distribution Channels - Online marketing- Global marketing-Development of app.

#### References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton I. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management - Planning, McMillan

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# SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-II : Auditing

## PROPOSED SYLLABUS

**Unit-I: Introduction:** Meaning - Definitions - Objectives - Importance of Auditing - Auditing as a Vigil Mechanism - Accounting v/s Auditing

**Unit- II: Types of Audit:** Based on Organization Structure - Statutory Audit, Private Audit, Government Audit - Based on Practical Purpose - Continuous Audit, Final Audit, Cost Audit, Tax Audit, Efficiency Audit. Information system system control & Audit (Concept only)

**Unit-III: Planning of Audit:** Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, Internal audit and Internal control.

**Unit-IV: Vouching and Investigation:** Vouching - Cash, Purchase, Sales, Purchase returns, Sales returns - Investigation - Auditing v/s Investigation

**Unit-V: Company Audit and Auditors Report:** Auditor's Qualifications-Appointment and Reappointment - Rights, duties, liabilities and disqualifications - Audit report - Types - Contents - Preparation.

### References:

1. N.D. Kapoor. "Auditing", S. Chand, New Delhi.
  2. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House, New Delhi.
  3. G. Jagadesh Prakash, "Principles and Practices of Auditing" Kalyani Publications, Ludhia na.
  4. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
  5. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.
  6. S.Vengadamani, "Practical Auditing", Margharn Publications, Chennai.
  7. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
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SRR&CVR Govt. Degree College (A), VIJAYAWADA

Department of Commerce

B.Com. Third Year (All Groups)

Semester-VI: Paper-III: Management Accounting

Proposed Syllabus

- Unit-I: Management Accounting:** Interface with Financial Accounting and Cost Accounting - Need & Scope of Management Accounting- Financial Statement analysis and interpretation: Comparative analysis - Common size analysis and trend analysis (including problems).
- Unit-II: Ratio Analysis:** Classification, Importance and limitations of Ratio Analysis- Types of Ratios - Liquidity, profitability, activity and solvency ratios (including problems).
- Unit-III: Fund Flow Statement:** Concept of fund- Preparation of funds flow statement- Uses and limitations of funds flow analysis. (including problems).
- Unit-IV: Cash Flow Statement:** Concept of cash flow - Preparation of cash flow statement in accordance with AS-3 - Uses and limitations of cash flow analysis (including problems).
- Unit-V: Break-Even Analysis and Decision Making:** Break-even Chart - Assumptions- Uses and limitations of Break Even Analysis- Margin of safety - Make/Buy Decision - Lease/own Decision (Theory and Problems).

**References:**

1. S.N. Maheswari, "A Textbook of Accounting for Management", S. Chand Publishing, New Delhi.
2. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
4. Jawahar Lal, "Accounting for Management", Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person Education India, New Delhi, 2002.
6. Murthy & Guruswamy "Management Accounting", Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta "Practical problems in Management Accounting".
8. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.
9. S.P. Gupta, "Management Accounting", S. Chand Publishing, New Delhi.

**BBA**

3

**SRR & CVR GOVERNMENT DEGREE COLLEGE (A) - VIJAYAWADA**

Department of Commerce & Business Administration

List of Subjects for BBA

**MARKETING MANAGEMENT**

For the Academic Year **2021 - 22**

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: BBA

Subject: Business Administration

**SEMESTER - VI**

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Skill Based Course SBSG	University's Choice: 6.1 Media Management	50	-	50	2	2
2.	Paper-I	International Business	100	40	60	5	4
3.	Paper-II	Medium, Small & Micro Enterprises Management	100	40	60	5	4
4.	Paper-III	Project Management	100	40	60	5	4
5.	MM-I	Marketing of Services	100	40	60	5	4
6.	MM-II	Retail Management	100	40	60	5	4
7.	MM-III	Project Work	100	40	60	5	4
Total			600/50	240	360	32	26

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**SRR & CVR Government Degree College (A), Vijayawada**

**Department of Commerce**

**Semester-VI -B.Com & BBA**

**SBC G 6.10 Media Management**

**Proposed Syllabus**

**Unit-I: Media Management:** Role of Media - Planning - Organization - Media types - Unique Features of print media - Radio and Television - Teleconferencing - Media Technology: Internet, mobile phones, interactive television.

**Unit-II: Media Marketing:** Penetration, Reach, Access and Exposure to media - Revenue - expenditure in media - Selling and buying space and time on media.

**Unit-III: Media and Ethics:** Ethical issues related to Media - Intellectual Property Rights (IPR) and New Media - Security issues and new media.

**References:**

1. Principles of Advertising and fMC - Tom Duncan-Tara McGraw-Hill-Second Edition.
2. Advertising and Promotion, An IMC Perspective, Krutishah and Alan D'Souza, TMH.
3. Mehra - Newspaper Management, Corgi Books.
4. Rucker and Williams- Newspaper Organization and Management, John Wiley & Sons.
5. Raidu C.S., Media and Communication Management, Himalaya Publishers
6. Michael Goodwin, Making Multimedia Work, John Wiley & Sons .
7. Raidu Nagshwar, Mass Media: Law and Regulations, Himalaya Publishers



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SRR & CVR Government Degree College (Autonomous), Vijayawada  
Department of Commerce and Business Management  
III Year BBA Degree Course – VI Semester  
DSC 1G: International Business

*Trade by means and types.*  
Proposed Syllabus

**Unit-I:** Introduction – Need - Theories of international trade - Difference between Domestic and International/Foreign Trade.

**Unit-II:** Foreign Exchange: Factors influencing exchange rate fluctuations, Euro market and instruments (LIBOR, MIBOR, etc), Foreign market operations, participants, spot-future forward and option market.


**Unit-III:** Balance of Payment: Contents, disequilibria in BOP, measures to bring back equilibrium in BOP, convertibility of currencies, Current account and Capital account convertibility, exchange control, reasons and methods.

**Unit-IV:** WTO and Trade blocks - WTO Formulation, advantages and disadvantages of WTO membership to developing countries. Trade blocks: Reasons for trade block formation, different types of trade blocks - member countries and economies condition and trade commodities of LAFTA, SAFTA, NAFTA, ASEAN, CARICOM and EU.

**Unit-V:** Procedure and Documents: Export and Import procedure, principal and auxiliary documents, bill of lading, consular invoice, commercial invoice, AR and GP forms, Mate receipt, Letter of credit - Packing list - Incentives to exports, Exim policy

**References:**

1. C. Jeevanandam, Foreign Exchange Practice, Concepts and Control, Sultan Chand & Sons.
  2. T.S. Balagopal, Export Management, Himalaya Publishing House.
  3. K P M Sundaram & Rudradatta, Indian Economy, S. Chand & Co., New Delhi.
  4. Francis Cherumilum, Foreign Trade and Export Management, Himalaya Publication
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**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
**Department of Commerce and Business Management**  
**III Year BBA Degree Course – VI Semester.**

**DSE 2G: Medium and Small Enterprises Management**  
**Proposed Syllabus**

**Unit-I:** Small and Medium Enterprises: Definition, Nature, objectives, Significance in Indian economy - Problems and the steps taken up by the Government to tackle their problems - Role of government in promoting small and medium enterprises - incentives provided to backward area and development.

**Unit-II:** Project Formulation: Project identification and formulation, Feasibility study - Project report preparation, location of Units, Industrial estates and the role of KIABD, TEKSOC and registration with DIC.

**Unit-III:** Management Functions in Small and Medium Enterprises – Finance function: Capital Function, Sources of finance - Subsidies and Incentives, Venture Capital - Marketing and Human Resource Management functions.

**Unit-IV:** Sickness in Small and Medium enterprises - Causes of sickness, Prevention of sickness, and Remedial measures for sickness.

**Unit-V** Ancillary Industries, Rural Industries and Artisans. Role of SIDO, SSIDC, SISI, DIC. Prospects for small-scale industries.

**References:**

1. C.S.V. Murthy, Small Scale Industries and Entrepreneurial Development, Himalaya Publishing House.
2. Vasant Desai, Management of SSI, Himalaya publishing House, Delhi, 1998.
3. Vasant Desai, Small Scale Industries & entrepreneurship, Himalayan Publishing House.
4. S S Khanka, Entrepreneurial Development, Sultan Chand & Co. Ltd., New Delhi. 1999.

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**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
**Department of Commerce and Business Management**  
**III Year BBA Degree Course – VI Semester.**

**DSC-3G: Project Management**  
**Proposed Syllabus**

**Unit-I:** Introduction: Meaning, Scope and Objectives, Types of Projects, Generation and Screening of Ideas, Generation of Ideas, - monitoring the Environment, corporate appraisal, preliminary screening- Problems of Project management.

**Unit-II:** Analysis of Project Proposal: Markets and Demand Analysis, Technical Analysis, Material Input, Manufacturing Process, Technology-Product Mix- Estimation of Sales and Production. Machinery and Equipment Selection.

**Unit-III:** Project evaluation for Selection:- Methods of evaluation, ROR and ROI, Pay Back period, Net present value method. PERT and CPM techniques, Time estimations, slack time and critical path – post project review.

**Unit-IV:** Human Aspects of Project Management – Manpower Planning - Human Ergonomics- Pre requisites for Successful Project Implementation.

**Unit-V:** Closing of the Project:- Types of project termination, Termination procedure and evaluation of projects.

**References:**

1. Prasanna Chandra, Project-Planning-Analyses, Selection, Implementation and Review. 'Tata McGraw Hill Publishing Co.
2. V.A. Avadhani, Indian Capital Market, Himalaya Publishing.

2

**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
**Department of Commerce and Business Management**  
**III Year BBA Degree Course – VI Semester.**

**DSC 1H (MM): Marketing of Services**

**Proposed Syllabus**

**Unit-I:** Introductions to services: Meaning, Nature – components of services - role of services in Indian economy, growth in service sector, types of services, difference between goods and services, characteristics of services, need for service marketing and obstacles in service marketing.

**Unit-II:** Service Marketing Management: Marketing management process for services organizing, marketing, planning, analyzing marketing opportunities, selecting target market - developing the service marketing mix - managing and controlling marketing efforts.

**Unit-III:** Customer expectations of service: Factors influencing customer expectation of service, issues involving customer service expectations, Customer perception of service - Service quality, Service recovery - Impact of service failure and recovery, customer responds to service failure. Service recovery strategies, service guarantee.

**Unit-IV:** Service Design and Development: Challenges of service design – types of service development, stages in new service development, Service blue printing - Service standards: Factors determine service standard, customer defined standards.

**Unit-V** Marketing of Services: Financial service marketing – marketing of Insurance, Bank, Mutual funds, Tourism Marketing, Hospital marketing, any hotel and hospitality marketing, other relevant services marketing.

**References:**

1. Services Marketing by - Valarie A. Zeithaml and May Jo Bitner Pub : Tata Mc Grow HIL
2. Services Marketing by - Vasont : Venugopal and Raghu N., Himalaya Publishing House.
3. Services Marketing by - P.N. Reddy and others Pub: Himalaya Publishing House.
4. Service Marketing by : Hellen wood Ruffe, Macmillan India Ltd.

2

**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
**Department of Commerce and Business Management**  
**III Year BBA Degree Course – VI Semester.**

**DSC 2H (MM): Retail Management**

**Proposed Syllabus**

**Unit-I:** Retailing: Importance of Retailing, Factors Influencing Retailing, Functions of Retailing, Developing and applying Retail Strategy, Strategic Retail Planning Process, Retail Organization, Classification of Retail Units.

**Unit-II:** Setting-up Retail organization: process of setting up-Size and space allocation, location, factors affecting the location of Retail, Store Layout and Space planning: Types of Layouts, role of Visual Merchandiser, Controlling Costs and Reducing Inventories Loss.

**Unit-III:** Emergence of Organized Retailing: Traditional Retailing, Organized Retailing in India - challenges faced in organized Retailing - Retailing in rural India, Retail Environment in India, FDI in retailing, Role of IT in retailing, Emerging trends in retailing.

**Unit-IV:** Retail Pricing: Factors influencing retail pricing, Retail pricing strategies, Retail promotion strategies: Management and Evaluation of relationships in Retailing, Retail Research: Customer Audits, Brand Management in retailing.

**Unit-V:** Case Studies: Practical:

(i) Interview a salesperson and write a brief report about what they like and dislike about their jobs, their salary, travelling allowances, sales quotas, etc.

(ii) Go to a Kirana store and a supermarket and compare the: (a) store arrangement (b) No of brands carried (c) pricing policies (d) Service – personal.

**References:**

1. Levy & Weitz, Retail Management, TMH, 2012.
2. Swapana Pradhan, Retailing Management, TMH, 2012.
3. David Gilbert, Retail Marketing Management, Pearson Education.
4. A. J. Lamba, The Art of Retailing, McGraw Hill.
5. Barry Berman, Joel R. Evans, Retail Management: A Strategic Approach, Pearson.
6. S.L. Gupta, Sales and Retail Management: An Indian Perspective, 2007, Excel Books.
7. Rosemary Varley, Mohammed Rafiq, Principles of Retail Management, Palgrave Macmillan, 2009.
8. Chetan Bajaj, Retail Management, Oxford University Press.
9. Sinha, Piyush Kumar and Uniyal, Managing Retailing, Oxford University Press, 2010.

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**SRR & CVR GOVERNMENT DEGREE COLLEGE (A) -VIJAYAWADA**

**Department of Commerce & Business Administration**

**DEPARTMENT OF COMMERCE**

**III B.B.A – SEMESTER VI**

**GUIDELINE FOR PROJECT WORK**

**Project Work**

Guidelines for project work (8 weeks duration) after 6<sup>th</sup> Semester of BBA. The Project Work (Internship) is a part of the academic curriculum of BBA. It is an initiative to bridge the gap between knowledge and its application through a series of interventions that will enable students of BBA program to gain insights and exposure to the industry. The objective of conducting Internship (project work) at the end of the 6<sup>th</sup> Semester of the courses:

1. To provide an opportunity for students to apply theoretical concepts in real life situations at the work place;
2. To sensitize students to the nuances of corporate culture and familiarize them with the corporate code of the behaviour;
3. To enable students to manage resources, work under deadlines, identify and carry out specific goal oriented tasks;
4. To sharpen domain knowledge and provide cross functional skills.

**Guidelines:**

The student will have to identify an internship ( project work) in a business enterprise that matches the students area of specialisation. Internship (project work) is a combination of In-path study and a research project. Students are expected to study the functioning of an organisation, identify a problem area and provide suggestions to overcome the problems.

**Duration of Project Work:**

The Project Work shall be for a period of 8 weeks immediately after completion of 5<sup>th</sup> Semester but before the completion of 6<sup>th</sup> semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 5<sup>th</sup> Semester and start the Internship (Project Work) immediately after 5<sup>th</sup> Semester

**Project Guide:**

Internal guide of the Internship is a full time faculty member working in management department of respective institution with minimum of three years of experience. External guide is from the business organisation where the student is carrying out his/her project work. Maximum of ten students can work under an internal guide. The students are expected to be in continuous interaction with the guide during the course of internship. No two students of an institute shall work on the same problem in the same organisation.

The student will prepare synopsis with the detailed execution of plan to the internship committee (HOD, senior faculty of the Dept. of Business Administration) who will review and may (a) approve, (b) approve with modification or (c) Reject for fresh synopsis. The approval status is submitted to HOD who will officially give concurrence for execution of the internship.

### **Synopsis:**

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student ( Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).

Submission of report 8<sup>th</sup> week of internship final report should be submitted to the University before one week of the commencement of theory examination.

### **Evaluation:**

There are two evaluations, internal and external. Internal evaluation is by the internal guide and external evaluation is by a faculty member (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

### **Viva-Voce/Presentation:**

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the project work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration appointed by the University.

Internship(project work) carries 100 mark evaluation by the internal guide and external evaluation (average mark will be take for award) and 100 marks for Viva-voce examination.

### **Format of the internship report:**

The internship report shall be prepared using word processor viz., MS-Word using Times New Roman font sized 12, on a page layout of A4 size 1" margin on 175 all sides and 1.5 line spacing. The internship report shall not exceed 75 pages.

### **Submission of Report:**

Student shall submit the internship report in electronic data form only, in PDF file (un-editable format) to the institute. Institute intern shall submit all the CD's of their students along with a consolidate master list as per specialisation containing USN, Name of the Student and Title of the report to Controller of Examination one week before the commencement of the theory examinations.

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**SRR & CVR GOVERNMENT DEGREE COLLEGE (A - VIJAYAWADA)**

Department of Commerce & Business Administration

List of Subjects for BBA

**HUMAN RESOURCE MANAGEMENT**

For the Academic Year 2019-20

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: BBA

Subject: Business Administration

**SEMESTER - VI**

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Skill Based Course SBSG	University's Choice: 6.1 Media Management	50	-	50	2	2
2.	Paper-I	International Business	100	40	60	5	4
3.	Paper-II	Medium, Small & Micro Enterprises Management	100	40	60	5	4
4.	Paper-III	Project Management	100	40	60	5	4
5.	HRM-I	Global Human Resource & Management	100	40	60	5	4
6.	HRM-II	Training & Development	100	40	60	5	4
7.	HRM-III	Project Work	100	40	60	5	4
<b>Total</b>			<b>600/50</b>	<b>240</b>	<b>360</b>	<b>32</b>	<b>26</b>

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**SRR & CVR Government Degree College (A), Vijayawada**  
**Department of Commerce**  
**Semester-VI -B.Com & BBA**  
**SBC G 6.10 Media Management**  
**Proposed Syllabus**

**Unit-I: Media Management:** Role of Media - Planning - Organization - Media types – Unique Features of print media - Radio and Television - Teleconferencing - Media Technology: Internet, mobile phones, interactive television.

**Unit-II: Media Marketing:** Penetration, Reach, Access and Exposure to media – Revenue – expenditure in media - Selling and buying space and time on media.

**Unit-III: Media and Ethics:** Ethical issues related to Media - Intellectual Property Rights (IPR) and New Media - Security issues and new media.

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1. Principles of Advertising and fMC - Tom Duncan-Tara McGraw-Hill-Second Edition.
2. Advertising and Promotion, An IMC Perspective, Krutishah and Alan D'Souza, TMH.
3. Mehra - Newspaper Management, Corgi Books.
4. Rucker and Williams- Newspaper Organization and Management, John Wiley & Sons.
5. Raidu C.S., Media and Communication Management, Himalaya Publishers
6. Michael Goodwin, Making Multimedia Work, John Wiley & Sons.
7. Raidu Nagcshwar, Mass Media: Law and Regulations, Himalaya Publishers

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**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
**Department of Commerce and Business Management**  
**III Year BBA Degree Course – VI Semester**  
**DSC 1G: International Business**  
**Proposed Syllabus**

**Unit-I:** Introduction – Need - Theories of international trade - Difference between Domestic and International/Foreign Trade.

**Unit-II:** Foreign Exchange: Factors influencing exchange rate fluctuations, Euro market and instruments (LIBOR, MIBOR, etc), Foreign market operations, participants, spot-future forward and option market.


**Unit-III:** Balance of Payment: Contents, disequilibria in BOP, measures to bring back equilibrium in BOP, convertibility of currencies, Current account and Capital account convertibility, exchange control, reasons and methods.

**Unit-IV:** WTO and Trade blocks - WTO Formulation, advantages and disadvantages of WTO membership to developing countries. Trade blocks: Reasons for trade block formation, different types of trade blocks - member countries and economies condition and trade commodities of LAFTA, SAFTA, NAFTA, ASEAN, CARICOM and EU.

**Unit-V:** Procedure and Documents: Export and Import procedure, principal and auxiliary documents, bill of lading, consular invoice, commercial invoice, AR and GP forms, Mate receipt, Letter of credit - Packing list - Incentives to exports, Exim policy

**References:**

1. C. Jeevanandam, Foreign Exchange Practice, Concepts and Control, Sultan Chand & Sons.
2. T.S. Balagopal, Export Management, Himalaya Publishing House.
3. K P M Sundaram & Rudradatta, Indian Economy, S. Chand & Co., New Delhi.
4. Francis Cherumilum, Foreign Trade and Export Management, Himalaya Publication



**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
**Department of Commerce and Business Management**  
**III Year BBA Degree Course – VI Semester.**

**DSE 2G: Medium and Small Enterprises Management**  
**Proposed Syllabus**

**Unit-I:** Small and Medium Enterprises: Definition, Nature, objectives, Significance in Indian economy - Problems and the steps taken up by the Government to tackle their problems - Role of government in promoting small and medium enterprises - incentives provided to backward area and development.

**Unit-II:** Project Formulation: Project identification and formulation, Feasibility study - Project report preparation, location of Units, Industrial estates and the role of KIABD, TEKSOC and registration with DIC.

**Unit-III:** Management Functions in Small and Medium Enterprises –Finance function: Capital Function, Sources of finance - Subsidies and Incentives, Venture Capital - Marketing and Human Resource Management functions.

**Unit-IV:** Sickness in Small and Medium enterprises - Causes of sickness, Prevention of sickness, and Remedial measures for sickness.

**Unit-V** Ancillary Industries, Rural Industries and Artisans. Role of SIDO, SSIDC, SISI, DIC. Prospects for small-scale industries.

**References:**

1. C.S.V. Murthy, Small Scale Industries and Entrepreneurial Development, Himalaya Publishing House.
2. Vasant Desai, Management of SSI, Himalaya publishing House, Delhi, 1998.
3. Vasant Desai, Small Scale Industries & entrepreneurship, Himalayan Publishing House.
4. S S Khanka, Entrepreneurial Development, Sultan Chand & Co. Ltd., New Delhi. 1999.

SRR & CVR Government Degree College (Autonomous), Vijayawada  
Department of Commerce and Business Management  
III Year BBA Degree Course – VI Semester,

**DSC-3G: Project Management  
Proposed Syllabus**

**Unit-I:** Introduction; Meaning, Scope and Objectives, Types of Projects, Generation and Screening of Ideas, Generation of Ideas, - monitoring the Environment, corporate appraisal, preliminary screening- Problems of Project management.

**Unit-II:** Analysis of Project Proposal: Markets and Demand Analysis, Technical Analysis, Material Input, Manufacturing Process, Technology-Product Mix- Estimation of Sales and Production. Machinery and Equipment Selection.

**Unit-III:** Project evaluation for Selection:- Methods of evaluation, ROR and ROI, Pay Back period, Net present value method. PERT and CPM techniques, Time estimations, slack time and critical path – post project review.

**Unit-IV:** Human Aspects of Project Management – Manpower Planning - Human Ergonomics- Pre requisites for Successful Project Implementation.

**Unit-V:** Closing of the Project:- Types of project termination, Termination procedure and evaluation of projects.

**References:**

1. Prasanna Chandra, Project-Planning-Analyses, Selection, Implementation and Review.  
'Tata McGraw Hill Publishing Co.
2. V.A. Avadhani, Indian Capital Market, Himalaya Publishing.

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**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
**Department of Commerce and Business Management**  
**III Year BBA Degree Course – VI Semester.**  
**Cluster Elective -: Human Resource Management**  
**Global Human Resources Management**  
**Proposed Syllabus**

**Unit-I: Introduction to IHRM:** Difference between IHRM and Domestic HRM. Reasons for emergence of IHRM. Organizational dynamics and IHRM: Role of culture In IHRM Organizational Processes in IHRM. Challenges o International Human Resource Management

**Unit-II: Recruitment.** Selection in International context: International Managers - PnrcmcountryNationals. third country nationals. Host country nationals. Recruitment methods using hand-hunter; Cross-national advertising.c-recruitment: Selection criteria and techniques. Selection test Interviews tor international selection; Changes in American Immigration Policy and Impact on recruitment.

**Unit-III: Performance Management:** A conceptual background. Performance management cycle models.Appraisal of expatriate.Third and host country employees. Issues and challengesinternational performance management.countryspecific performance management practices; Succession Planning; Gender Bias in Performance management.

**Unit-I V: Training and development in international context:** Training and development ofinternational staff, types of expatriate training.IJCN training.Career Development. Repatriate Training; developing international staff and multinational teams. Knowledge transfer multinational companies.

**Unit-V: International Compensation:** Forms of compensation and factors that influence compensation policy, Key components of international compensation. compensation practices across the countries. social securitysystems across the countries. Global compensation: emerging issues

**References:**

1. Peter J. Dowling. Denice E. Welch. International Human Resource Management.
2. Aswathappa K. Sadhna Das. InternauonalIHuman Resource Management, Me (Irawllili).
3. Ewans. Pucik. Barsoux. Tile Global Challenge: framework lorlnrcrnarionalHuman Resource management - Tata McGraw-Hill.
5. Tony Edwards. Chris Rccs, International Human Resource Management. Person Educarion.

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**SRR & CVR Government Degree College (Autonomous), Vijayawada**  
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**III Year BBA Degree Course – VI Semester.**  
**Cluster Elective -: Human Resource Management**  
**TRAINING AND DEVELOPMENT**  
**Proposed Syllabus**

**Unit-I: Introduction :** Meaning and Definition - Need for Training - Importance of Training. Objectives of Training, Responsibility for Training, Types of Training; Training Process Model.

**Unit-II: Steps in Training Programs.** Training Policy. Training courses. support material for training. Training period. Training for Different employees principles of learning.

**Unit-III: Training methods:** On the Job. Vestibule Training. Training by Experience workman, Training by Supervisors, Demonstrations and examples. Simulation. Apprenticeship. or the Job: Lecturers. Conference method, Seminar or Team Discussion. Case Studies. Role playing, Programmed Instruction. T-Group training. Audio -visual aids. Retraining.

**Unit-IV: Development:** Importance of Development - Management Development. Purpose and objectives of Development. Stages in development programs. Components of development program. Factors inhibiting development.

**Unit-V: Coaching and Counselling:** Methods. Management syndicate. Incident process. In-Basket. Sensitivity counselling - Special Projects, Committee assignments conferences. Management games. Counselling theories and approaches, advantages of Coaching and counselling; Coaching v/s Counselling.

**References:**

1. I.P. Subb'IRao. VSP. Rao. Human Resource Management: Konark Publishing Houses. Mumhai.
2. Subas(jurg & S C Jain. Managing Human Resource. Arihant Publications. Jaipur.
3. Bcardthcll & Lcnlloldmcn. Human Resource Management, Macmillan Publisher.



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## SRR & CVR GOVERNMENT DEGREE COLLEGE (A) -VIJAYAWADA

Department of Commerce & Business Administration

DEPARTMENT OF COMMERCE

III B.B.A – SEMESTER VI

GUIDELINE FOR PROJECT WORK

### Project Work

Guidelines for project work (8 weeks duration) after 6<sup>th</sup> Semester of BBA. The Project Work (Internship) is a part of the academic curriculum of BBA. It is an initiative to bridge the gap between knowledge and its application through a series of interventions that will enable students of BBA program to gain insights and exposure to the industry. The objective of conducting Internship (project work) at the end of the 6<sup>th</sup> Semester of the courses:

1. To provide an opportunity for students to apply theoretical concepts in real life situations at the work place;
2. To sensitize students to the nuances of corporate culture and familiarize them with the corporate code of the behaviour;
3. To enable students to manage resources, work under deadlines, identify and carry out specific goal oriented tasks;
4. To sharpen domain knowledge and provide cross functional skills.

### Guidelines:

The student will have to identify an internship ( project work) in a business enterprise that matches the students area of specialisation. Internship (project work) is a combination of In-path study and a research project. Students are expected to study the functioning of an organisation, identify a problem area and provide suggestions to overcome the problems.

### Duration of Project Work:

The Project Work shall be for a period of 8 weeks immediately after completion of 5<sup>th</sup> Semester but before the completion of 6<sup>th</sup> semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 5<sup>th</sup> Semester and start the Internship (Project Work) immediately after 5<sup>th</sup> Semester

### Project Guide:

Internal guide of the Internship is a full time faculty member working in management department of respective institution with minimum of three years of experience. External guide is from the business organisation where the student is carrying out his/her project work. Maximum of ten students can work under an internal guide. The students are expected to be in continuous interaction with the guide during the course of internship. No two students of an institute shall work on the same problem in the same organisation.

The student will prepare synopsis with the detailed execution of plan to the internship committee (HOD, senior faculty of the Dept. of Business Administration) who will review and may (a) approve, (b) approve with modification or (c) Reject for fresh synopsis. The approval status is submitted to HOD who will officially give concurrence for execution of the internship.

#### **Synopsis:**

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student ( Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).

Submission of report 8<sup>th</sup> week of internship final report should be submitted to the University before one week of the commencement of theory examination.

#### **Evaluation:**

There are two evaluations, internal and external. Internal evaluation is by the internal guide and external evaluation is by a faculty member (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

#### **Viva-Voce/Presentation:**

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the project work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration appointed by the University.

Internship(project work) carries 100 mark evaluation by the internal guide and external evaluation (average mark will be take for award) and 100 marks for Viva-voce examination.

#### **Format of the internship report:**

The internship report shall be prepared using word processor viz., MS-Word using Times New Roman font sized 12, on a page layout of A4 size 1" margin on 175 all sides and 1.5 line spacing. The internship report shall not exceed 75 pages.

#### **Submission of Report:**

Student shall submit the internship report in electronic data form only, in PDF file (un-editable format) to the institute. Institute intern shall submit all the CD's of their students along with a consolidate master list as per specialisation containing USN, Name of the Student and Title of the report to Controller of Examination one week before the commencement of the theory examinations.

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