

Gen ✓ (6)

SRR & CVR GOVERNMENT DEGREE COLLEGE (A)

An Autonomous & ISO 9001:2015 Certified Institution.: Ranked by NIRF in 101-150 band at NIRF-2020 & 151-200 band in NIRF2019 NAAC accredited Institution with grade B+ with C. GPA 2.6 during March, 2017

Machvaram, Vijayawada, Krishna District, AP-520 004

Board of Studies - AY:2020-21



Department of Commerce

B. Com

General (TM & EM)

Computer Applications

Banking, Insurance and Financial Services

B.B.A

B.Voc

Logistics Management



SRR & CVR Government Degree College

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Machavaram, Vijayawada, Krishna District, AP-520 004

Department of Commerce & Management

1st BOARD OF STUDIES MEETING FOR B.COM & BBA PROGRAMMES

ACADEMIC YEAR: 2020-21

AGENDA

The 1st meeting of the Board of Studies in UG Programmes of Commerce and Management was convened on 8th March, 2021 at 11.00 a.m. in Department of Commerce (Room No.204), under Chairmanship of Sri.P.V.N.Murthy, In-Charge of the department with the following agenda:

Agenda:

1. To consider and approve Programme Structure of B.Com (General E.M & T.M), B.Com (Computer Applications), B.Com (Banking, Insurance & Financial Services) and Bachelor of Business Administration for the admitted batch - 2020-21;
2. To consider and approve B.Com (General E.M & T.M) Syllabi for Courses in Semester I & II under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2020-21 onwards;
3. To consider and approve B.Com (Computer Applications) Syllabi for Courses in Semester I & II under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2020-21 onwards;
4. To consider and approve B.Com (Banking, Insurance and Financial Services) Syllabi for Courses in Semester I & II under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2020-21 onwards;
5. To consider and approve Bachelor of Business Administration Syllabi for Courses in Semester I & II under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2020-21 onwards;
6. To consider and approve one Tally practical hour for Financial Accounting subjects out of the five teaching hours allotted per week for all practical purposes.
7. To consider and approve the list of Question paper setters and examiners;
8. To consider and approve Bloom's Taxonomy for developing the syllabi as well as question papers.
9. Any other with the permission of the chair.



Agenda:

- Item 1: Approval of syllabus for Semester I & II for the academic year 2020-2021
- Item 2: Approval of blue print and model question paper
- Item 3: Approval of the list of paper setters and examiners
- Item 4: Any other item with the approval of the chair.

The Chairman, Board of Studies welcomed the members and initiated the discussion on the syllabus for I & II semesters. He apprised the members of Board of Studies and the guidelines of the UGC, APSHE, CCE & University regarding the framing of syllabus, and the recommended evaluation ratio for internal and external examinations. The members discussed in detail the various aspects presented before them and unanimously resolved the following:

Resolutions:

1. Resolved to approve the present CBCS syllabus for semester.
2. Resolved to adopt the proceedings of Board of Studies held in April 2019 as it is with regard to CBCS Syllabus for semester I and II as the new Syllabus for Public Administration was not designed by Andhra Pradesh State Council for Higher Education.
3. Resolved to approve the division of marks for internal and external Examinations i.e 40 Marks for internal and 60 Marks for external along with the suggested blue print and model question paper.
4. Resolved to enhance the theory examination time from two & half Hours To three Hours as majority of the Students requested.
5. Resolved to conduct the external examinations either in offline, online or Blended in view of Pandemic situation.
6. Resolved to approve the list of paper setters and external examiners Submitted by the department.
7. Resolved to approve the division of internal marks i.e.
 - a) 10Marks for Internal Exams (Two).
 - b) 10 Marks for Assignments (Two).
 - c) 10 Marks for Project.
 - d) 5 Marks for Attendance.
 - e) 5Marks for Seminar.
8. Resolved to approve the syllabus of bridge course in Public Administration.


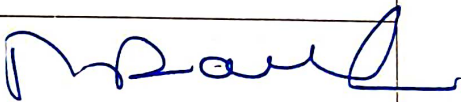





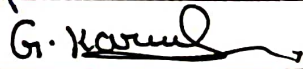
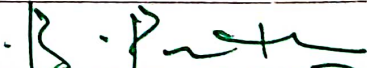
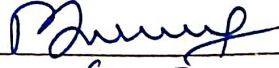
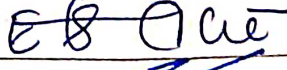
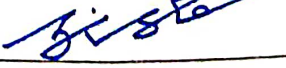
SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)

VIJAYAWADA-520004

Minutes of the meeting of the UG Board of Studies in the Subject of
COMMERCE

The meeting of the UG Board of Studies in the Subject of Commerce held on 20-03-2021 at 10.30 A.M through online under chairmanship of Sri. P.V.N.Murthy, In-charge of the Department, SRR & CVR Govt. Degree College (Autonomous), Vijayawada-520004 for the Academic year 2020-21.

The following members attended the meeting.

<u>NAMES</u>	<u>SIGNATURE</u>
1. P.V.N.Murthy (Chairman) Lecturer In -Charge, Department of Commerce & Business Administration. SRR & CVR Govt. Degree College(A) ,VIJAYAWADA	
2. Prof. R. Siva Ram Prasad (University Nominee) Dean- Department of Commerce, & Management Acharaya Nagarjuna University, Nagarjuna Nagar, GUNTUR.	
3. Dr. K.Srinivasa Rao (Subject Expert) Lecturer-In charge, Department of Commerce, Govt Arts College, Ravulapalem, E.G.Dist	
4. Dr. P.P. Chandra Bose, (Subject Expert) Asst. Professor, Commerce, Govt.Degree College, Razole, E.G Dist.	
5. Sri. M. Srinivasa Rao (Faculty Member)	
6. Sri. B. Siva Nageswara Rao (Faculty Member)	
7. Sri. P.Murali (Faculty Member)	
8. Smt. G. Karuna Sri (Faculty Member)	
9. Dr. B. Prathima (Faculty Member)	
10. Dr. M. Shyam Babu (Faculty Member)	
11. Smt. E. Sunitha (Faculty Member)	
12. Sri. B. Rama Krishna (Faculty Member)	

SRR & CVR Government Degree College

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Machavaram, Vijayawada, Krishna District, AP-520 004

Proposed Syllabus of

B.Com Degree Course- I Semester EM/PM

Department of Commerce & Management

SRR&CVR Government Degree College (Autonomous) Vijayawada

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	1) Human Values and Professional Ethics	50		50	2	2
	2) Computer Applications	50		50	2	2
	3) Entrepreneurship Development	50		50	2	2
Skill Development Courses	1) Secretaryship	50		50	2	2
	2) Insurance Promotion	50		50	2	2
Core Subjects						
IA ✓	Fundamentals Accounting	100	60	40	5	4
IB ✓	Business Organisation and Management	100	60	40	5	4
IC ✓	Business Environment (General/BI&FS/B-Voc)	100	60	40	5	4

P.P. Chaitra

PRINCIPAL

SRR & CVR GOVT. DEGREE COLLEGE

(Autonomous)

Machavaram, VIJAYAWADA - 520004

G. Karim

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

I – B.com GENERAL(EM)

FIRST SEMISTER PROGRAMME STRUCTURE (w.e.f. 2021-22Acadamic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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	Secretaryship	50		50	2	2
	Insurance Promotion					
CORE SUBJECTS						
1A	Fundamentals of Accounting	100	40	60	5	4
1B	Business Organisation And Management	100	40	60	5	4
1C	Business Environment	100	40	60	5	4
	Total	600	200	400	27	22

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

I – B.com - Computer Application

FIRST SEMISTER PROGRAMME STRUCTURE (w.e.f. 2021-22Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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	Secretaryship	50		50	2	2
	Insurance Promotion					
CORE SUBJECTS						
1A	Fundamentals Of Accounting	100	40	60	5	4
1B	Business Organisation 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
DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT

I – B.com (Banking , Insurance and Financial Services)

FIRST SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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	Secretaryship	50		50	2	2
	Insurance Promotion					
CORE SUBJECTS						
1A	Fundamentals Of Accounting	100	40	60	5	4
1B	Business Organisation And Management	100	40	60	5	4
1C	Indian Banking system	100	40	60	5	4
	Total	600	200	400	27	18

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

I – B.com (Accounting & Taxation)

FIRST SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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	Secretaryship	50		50	2	2
	Insurance Promotion					
CORE SUBJECTS						
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
DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT

I – BBA (General / Digital Marketing), Semester - I

FIRST SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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	Secretaryship	50		50	2	2
	Insurance Promotion					
CORE SUBJECTS						
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
DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT

I – B.VOC (Logistics Management)

FIRST SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

S.NO	NAME OF THE SUBJECT	CREDITS	HOURS PER WEEK	INTERNAL MARKS	EXTERNAL MARKS	TOTAL
01	English (Communication & Soft Skills)	2	2		50	50
02	Computers (Basics of Computer Applications)	2	2		50	50
03	Business Organization and Management	3+1	2+2	40	60	100
04	Business Environment	3+1	2+2	40	60	100
	Total	12	12			
SKILL COMPONENTS						
05	Fundamentals of Accounting	4+1=5	4+2	40	60	100
06	Secretaryship & Insurance Promotion	4+1=5	4+2	40	60	100
07	Economies of Transport	4+1=5	4+2	40	60	100
08	Field Work Project	3	6	40	60	100
	Total	18	24			

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

I – B.com GENERAL(EM)

SECOND SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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					
CORE SUBJECTS						
1A	Fundamentals of Accounting (Gen/BIFS/CA/A&T/B.Voc)	100	40	60	5	4
1B	Business Economics (Gen/BIFS/CA/A&T/B.Voc)	100	40	60	5	4
1C	Banking Theory & Practice (Gen/BIFS)	100	40	60	5	4
	Total	600	200	450	29	24

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

I – B.com (Computer Application)

SECOND SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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					
CORE SUBJECTS						
1A	Fundamentals of Accounting (Gen/BIFS/CA/A&T/B.Voc)	100	40	60	5	4
1B	Business Economics (Gen/BIFS/CA/A&T/B.Voc)	100	40	60	5	4
1C	E-Commerce and web Designing (CA)	100	40	60	5	4
	Total	650	200	450	29	24

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

II – B.com - Banking, Insurance & Financial Services

SECOND SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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					
CORE SUBJECTS						
1A	Fundamentals of Accounting (Gen/BIFS/CA/A&T/B.Voc)	100	40	60	5	4
1B	Business Economics (Gen/BIFS/CA/A&T/B.Voc)	100	40	60	5	4
1C	Financial Markets	100	40	60	5	4
	Total	650	200	450	29	24

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

II – B.com - Accounting & Taxation

SECOND SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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					
CORE SUBJECTS						
1A	Fundamentals of Accounting (Gen/BIFS/CA/A&T/B.Voc)	100	40	60	5	4
1B	Business Economics (Gen/BIFS/CA/A&T/B.Voc)	100	40	60	5	4
1C	Income Tax - I	100	40	60	5	4
	Total	650	200	450	29	24

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

I – B.B.A (General)

SECOND SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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					
CORE SUBJECTS						
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

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

II – BBA - Digital Marketing

SECOND SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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					
CORE SUBJECTS						
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

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

B. Voc – Logistics Management

SECOND SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Acadamic Year)

S.NO	NAME OF THE SUBJECT	CREDITS	HOURS PER WEEK	INTERNAL MARKS	EXTERNAL MARKS	TOTAL
01	English (Communication & Soft Skills)	2	2		50	50
02	Computers (Information and Communication Technology)	2	2		50	50
03	Business Economics	4	4	40	60	100
04	Banking Theory and Practice	4	4	40	60	100
	Total	12	12	80	220	300
SKILL COMPONENTS						
05	Fundamentals of Accounting	5	6	40	60	100
06	Supply Chain Management	5	6	40	60	100
07	Logistics Management	5	6	40	60	100
08	Field Work Project	5	6	40	60	100
	Total	20	24	160	240	400

SRR & CVR GOVERNMENT DEGREE COLLEGE
DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT
I – B.com GENERAL(EM)

FIRST SEMISTER PROGRAMME STRUCTURE (w.e.f. 2021-22Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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	Secretaryship	50		50	2	2
	Insurance Promotion					
CORE SUBJECTS						
1A	Fundamentals of Accounting	100	40	60	5	4
1B	Business Organisation And Management	100	40	60	5	4
1C	Business Environment	100	40	60	5	4
	Total	600	200	400	27	18

Programme outcomes:

PO1 - Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.

PO2 - Develops communication skills and build confidence to face the challenges of the corporate world.

PO3 - Enhances the capability of decision making at personal and professional levels.

PO4 – Makes students industry ready and develop various managerial and accounting skills for better professional opportunities.

PO5 - Develops entrepreneurial skills amongst learners.

PO6 - Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.

PO7 - Thus, after completing their graduation learners develop a thorough understanding of the fundamentals in Commerce and Finance

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

Department of Commerce and Business Management

Proposed syllabus of

I Year B.Com (Gen/ CA/BIFS/B.VOC) Degree Course – I Semester

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

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

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

Course Objectives _ 1. To help the students to develop cognizance of the importance of accounting in organization financial statements

2. To enable students to describe how people analyze the corporate financial under different conditions and understand why people describe the financial statements in different manner.

3. 3. To provide the students to analyze specific characteristics of Logistics Management Accounting and their future action for expenses and income

4. 4. To enable students to synthesize related information and evaluate options for most logical and optimal solution such that they would be able to predict and control cost incurrence and improve results.

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 associate with Financial Data in the organization.

CO3. Analyse the complexities associated with management of cost of product and services in the Organization

CO4. Demonstrate how the concepts of accounting and costing could integrate while identification and resolution of problems pertaining to LM Sector

Unit	Topics	No of teaching hours Allocated
I	Introduction : Need for Accounting–Definition – Objectives,– Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – BookKeeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).	15
II	Subsidiary Books: Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems).	17
III	Trial Balance and Rectification of Errors :Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)	20
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 Favourable and Unfavourable Balance (including Problems).	18
V	Final Accounts: Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems)	20

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, S Chand 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
 9. Prof EChandraiah : Financial Accounting Seven Hills International Publishers

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Department of Commerce and Business Management

Proposed syllabus of

I Year B.Com (Gen/ CA/BIFS/B.VOC) Degree Course – I Semester

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

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



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

Course Objective:This course examines the organisational elements essential for optimising the results of a production unit. To do this, we study the economic behaviour and its implications for business analysis. We analyse the source of wealth creation, with a brief description of the environment and the key internal factors of an organisation. With respect to the latter, we take a deeper look at the way human and technical resources behave with the most significant sources of wealth creation at an organisational level. The course introduces the most important concepts of the theory of supply in a dynamic framework.

Learning Outcomes:

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

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.

- Design and plan to register a business firm. Prepare different documents to register a company at his own Articulate new models of business organizations.

Unit	Topics	No of teaching hours Allocated
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 Organisation.	15
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.	17
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 Prospectus.)	15
IV	Management: Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management.	18
V	Functions of Management: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demerits of Planning - Principles of Organisation – Line and staff of Organisation	20

Enriched Module: Awareness about the concepts of Management, 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. Gupta, Sultan Chand.
2. Business Organization - C.D. Balaji and G. Prasad, Margham Publications, Chennai.
3. Business Organization - R.K. Sharma and Shashi K Gupta, Kalyani Publications.
4. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: M.C. Shukla S. Chand,
7. Business Organisation and Management, Dr. Neeru Vasishth, Tax Mann Publications.

8. Business Organisation and Management, Dr B E V L Naidu, Seven Hills
International Publishers, Hyderabad

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

Department of Commerce and Business Management

Proposed syllabus of

I Year B.Com (Gen/ B.VOC) Degree Course – I Semester

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

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



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

Course Objective:

A business Environment course will prepare future entrepreneurs to plan, launch and grow a business venture within the context of their local and national social, political, legal cultural and economic environment. It will ensure that future entrepreneurs consider the labour environment and retail environment they are entering. They will be able to assess the impact of these different environments on the potential to succeed in their new business venture. We will look at the micro-environment as well as the macro-environment of a business and in particular the variables that influence the activities of a business.

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	Topics	No of teaching hours Allocated
I	Overview of Business Environment: Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment - Environmental Analysis..	15
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	20
III	Economic Policies: Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI	15
IV	Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.	12
V	Global Environment : Globalization – Meaning – Role of WTO – WTO Functions - IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalisation.	13

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
8. Namitha Gopal, Business Environment, McGraw Hill

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

I – B.com - Computer Application

FIRST SEMISTER PROGRAMME STRUCTURE (w.e.f. 2021-22Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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	Secretaryship	50		50	2	2
	Insurance Promotion					
CORE SUBJECTS						
1A	Fundamentals Of Accounting	100	40	60	5	4
1B	Business Organisation 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
DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT

I – B.com (Accounting & Taxation)

FIRST SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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	Secretaryship	50		50	2	2
	Insurance Promotion					
CORE SUBJECTS						
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	18

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)

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

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

Course Objective: The objective of this course is to familiarise the students with the nature and scope of various types of financial services and to understand the regulatory environment in which they are undertaken.

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

CO1-Understand the role and function of the financial system in reference to the macro economy

CO2-Demonstrate an awareness of the current structure and regulation of the Indian financial services sector

CO3-Evaluate and create strategies to promote financial products and services.

CO4-Manage businesses with different tools and techniques.

CO5- Identify the factors that affect interest rates and evaluate relationships between the prices of securities and interest rates

Unit	Topics	No of teaching hours Allocated
I	Financial Services: Indian financial system - Role of financial services - Banking and Non banking companies - Activities of Non Banking Finance Companies- Fund	15

	based activities- Fee based activities.	
II	Merchant Banking Services: Scope and importance of merchant banking services - Venture capital- Securitization Demat services- Commercial paper - certificate of Deposits.	15
III	Leasing and Hire purchase: Types of lease, Documentation and legal aspects - Fixation of Rentals and Evaluation - Higher Purchasing - Securitization of debts - House Finance..	20
IV	Credit Rating: Purpose - Types - Credit Rating Symbols - Agencies: CRISIL and CARE - Mutual funds - SEBI Regulations.	18
V	Other Financial services: Factoring and Forfaiting- Procedural and financial aspects - Installment system - Credit cards - Central Depository Systems: NSDL, CSDL.	20

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

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Department of Commerce and Business Management

I Year B.Com – Accounting , Degree Course – I Semester

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

Title of the Course: **Financial Services**

External Model Paper (60 Marks)

The Question paper has two sections.

Section - A Consists of 5 short questions with choice 5 out of 10(each questions carries 4 marks)
Section - B consists of 5 essay questions with internal choice (each question carries 8 marks)

Blue Print

Sl. no	Unit	Short Questions(4 marks)	Marks allotted	Essay Questions (8 Marks)	Marks obtained
1	Unit-I: Financial Services:	2	8	2	16
2	Unit-II: Merchant Banking services	2	8	2	16
3	Unit-III: Leasing-Hire Purchase	2	8	2	16
4	Unit-IV: Credit Rating:	2	8	2	16
5	Unit-V: Other Financial Services:	2	8	2	16

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(w.e.f - 2020 - 21 academic year)

Financial Services

Model Paper

Time: 3hour

Section – A

Total Marks - 60

Answer any five questions from the following

5X4 =20

1. Define Non Banking Companies.
2. Explain about fund based activities.
3. What is the meaning of securitization?
4. Explain about Demat services.
5. Describe Certificate of Deposits.
6. What is the concept of House Finance?
7. What are the features of Hire Purchase system
8. Explain CARE.
9. What are the advantages of Mutual funds?
10. Explain about CSDL

SECTION-B

Answer **any ONE question** from each section

5X8 =40 Marks

- 11.A) Explain the role of financial services in the economic development of the Nation.
(OR)
B) . Define Non Banking company and what are the activities of non Banking Finance Companies?
- 12.A). Define Merchant banking. Explain the importance of Merchant banking services.
(OR)
B.) What is venture capital. What are the advantages and disadvantages of Venture Capital.
- 13.A.) Define Lease. What are the different types of leasing?
(OR)
B). Explain about securitization of debts.
- 14.A.)What is a credit rating? Describe the credit rating symbols.
(OR)
B). Discuss about regulations of SEBI on Mutual funds.
15. A).What is a credit card? Explain the features of credit card.
(OR)
B). Distinguish factoring and forfaiting.

SRR & CVR GOVERNMENT DEGREE COLLEGE

DEPARTMENT OF COMMERCE AND BUSINESS MANAGEMENT

I – B.com - Banking , Insurance and Financial Services, Semester - I

FIRST SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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	Secretaryship	50		50	2	2
	Insurance Promotion					
CORE SUBJECTS						
1A	Fundamentals Of Accounting	100	40	60	5	4
1B	Business Organisation And Management	100	40	60	5	4
1C	Indian Banking system	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 - Banking, Insurance and Financial services , Degree Course – I Semester

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

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

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

Course Objectives: This course will increase the basic understanding about the importance of banking functions and Regulatory system of banks in India and also the developments and innovations banks, according to credit needs the banks of different kinds learned by students, as well as the how the relation maintained between banker and customer.

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

1. To provide the better understanding of the functions of commercial banks and the regulatory functions of RBI and SEBI.
2. To make aware of Innovation of banking systems to the customers.
3. To acquaint the students with how the credit control measures works like Repo rate, Reverse Repo rate, CRR.
4. To summarise with different banks with different credit facilities.
5. To make understand about the relationship between banker and customer responsibilities of collecting and paying bankers.

Unit	Topics	No of teaching hours Allocated
I	Banking- concept , banking regulation Act, Nationalised banks- Scheduled and Non- Scheduled banks . Commercial Banks-definition , Functions, current scenario of Indian banking system Developed countries and Undeveloped countries .	10
II	Banking system in India : Unit Banking, Branch Banking, Investment Banking , Indigenous Banking, Cooperative Banks, Regional Rural Bank, SIDBI, NABARD EXIM Bank, industrial bank	15
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.	15

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.	17
V	Regulatory system: RBI-Origin , Organisational Structure ,Functions of RBI-regulatory powers- qualitative and ququantitative Methods SEBI – organisational structure -regulatory functions -guidelines for underwritings, Venture capital and Merchant Banking.	18

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, New Delhi.
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

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Department of Commerce and Business Management

I Year B.Com - Accounting and Taxation, Degree Course – ISemester

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

Title of the Course: **Indian Banking System**

External Model Paper (60 Marks)

The Question paper has two sections.

Section - A Consists of 5 short questions with choice 5 out of 10(each questions carries 4

Section - B consists of 5 essay questions with internal choice (each question carries 8 marks)

Blue Print

Sl.no	Unit	Short Questions (4 marks)	Marks allotted	Essay Questions (8 Marks)	Marks obtained
1	Unit-I: Banking-concept	2	8	2	16
2	Unit-II: Banking system in India	2	8	2	16
3	Unit-III: Innovation in banking	2	8	2	16
4	Unit-IV: Banker and Customer	2	8	2	16
5	Unit-V: Regulatory system	2	8	2	16

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(w.e.f - 2020 - 21 academic year)

Title of the Course: INDIAN BANKING SYSTEM -
MODEL PAPER

Time- 3 hrs

marks -60

Answer the any 5 of the following questions

4X5=20 M

1. Commercial bank
2. CRR and SLR
3. E-Banking
4. Indigenous Banking.
5. NABARD
6. Paying banker
7. KYC Norms.
8. Scheduled banks
9. ATMS
10. SEBI

Answer the following questions

5X8=40 M

Unit-1

11. (a) What is a commercial bank? Explain the functions of commercial banks? or
(b) Explain briefly Nationalisation of the banks in India.

Unit-2

12. What is unit banking? explain the advantages and disadvantages of unit Banking? (or)

- (b) Explain the functions and organisation of NABARD?

Unit-3

13. (a) What are the innovations introduced in the banking system describe? (or)
(b) Write about credit cards uses?

Unit-4

14. (a) Who is banker? Explain the special relationship between banker and Customer?(or)
(b) Define collecting banker? Explain Statutory protection to Collecting Banker?

Unit-5

15. (a) Define RBI? Explain the functions of RBI?(or)
(b) Explain the quantitative methods and qualitative methods of credit control?

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

I – BBA (General / Digital Marketing), Semester - I

FIRST SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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	Secretaryship	50		50	2	2
	Insurance Promotion					
CORE SUBJECTS						
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)

Title of the Course: **Principles of Management**

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

Course Objectives:

1. To enable the students to study the evolution of Management,
2. To study the functions and principles of management.
3. To learn the application of the principles in an organization.
4. To enable the effective and barriers communication in the organization To study the system and process of effective controlling in the organization.

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 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	Topics	No of teaching hours Allocated
I	Introduction of Management: Definition — Management — functions of management — principles of management - levels of management— Management Science or Art- Trends and Challenges of Management in Global Scenario.	10
II	Planning: Nature and purpose of planning — Planning process — Types of plans — Objectives — Managing by objective (MBO) Strategies — Types of strategies.	15
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.	15
IV	Directing— Motivation: Motivation - Nature and importance- types of Motivation -Leadership - Meaning - styles, qualities & functions of leaders — Communication — Barriers to effective communication.	17
V	Controlling: Process of controlling — Types of control — Budgetary and non-budgetary, control techniques — Managing Productivity — Cost Control — Purchase Control — Maintenance Control — Quality Control-	18

Enriched Module: Management Functions and Principles, how to plane 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, 6thedition _
- Harold Hein, Weihrich "Essentials or Management", Tata McGraw-Hill, 1998
- Joseph L Massie "Essentials of Management", Prentice llall of India, (Pearson) Fourth Edition.2003.
- Principles or Management, By Tripathi, Reddy
- Tata McGraw HillManagement 'I'heory & 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
I Year BBA Degree Course – 1 Semester
(w.e.f - 2021 - 22 academic year)

Principles of Management
External Model Paper (60 Marks)

The Question paper has two sections.

Section - A Consists of 5 short questions with choice 5 out of 10(each questions carries 4 marks)

Section - B consists of 5 essay questions with internal choice (each question carries 8 marks)

Blue Print

Sl.no	Unit	Short Questions(4 marks)	Marks allotted	Essay Questions (8 Marks)	Marks obtained
1	Unit-I: Introduction of Management	2	8	2	16
2	Unit-II: Planning	2	8	2	16
3	Unit-III : Organizing:	2	8	2	16
4	Unit-IV: Directing- Motivation	2	8	2	16
5	Unit-V: Controlling:	2	8	2	16

SRR &CVR Government Degree College (Autonomous), Vijayawada.
Department of Commerce and Business Management
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(w.e.f - 2020 - 21 academic year)

Principles of Management

Model Paper

Time: 3hour

Section – A

Total Marks - 60

Answer any five questions from the following

5X4 =20

1. Is Management Science or Art?
2. Importance of Management
3. Nature of Planning
4. MBO
5. Distinguish between Formal and Informal organisations
6. Centralization vs Decentralization
7. Types of Motivation
8. Nature of Communication
9. Quality control
10. Types of Control

Section – B

Answer FIVE questions, one from each unit

5X8 =40

11. A) Define Management . Briefly Explain various Levels of Management .

OR

B) Briefly explains the Trends and Challenges of Management in Global Scenario.

12. A) What is planning? Explain various steps in planning process.

OR

C) Briefly explain various strategies in MBO Technique

- 13 . A) Distinguish between Formal and Informal Organization

OR

13. What is Decentralization ? Explain the advantages and disadvantages of Decentralization

14. A) Define Motivation. Explain the Nature and importance of Motivation

OR

B) What is Communication? Explain the barriers to Communication

15. A) Briefly explain the process of Control

OR

B) Discuss various controlling Techniques

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)

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

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

Course Objectives :

- Understand relevance & need of quantitative methods for making business decisions
- Demonstrate a sound knowledge of fundamentals of statistics and statistical techniques
- Be able to read and interpret statistical information
- Be able to perform statistical analysis
- Be able to apply quantitative methods to solve a variety of business problems.

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 statistical tool (correlation & regression)

CO4- Demonstrate an ability to apply various statistical tool to solve business problem

Unit	Topics	No of teaching hours Allocated
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.	10
II	Measures of Central Tendency and Dispersion: 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. Meaning, definitions, objectives of Dispersion, Range, Quartile Deviation, Mean deviation. Standard Deviation Co-efficient of variation	20
III	Measures of Correlation: 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 Co-efficient.	15
IV	Set Theory: Set, Subset, Types of Sets — Operations on sets — Venn Diagram Demorgan Laws _ Applications of Set theory Laws of indices Arithmetic Progressions Geometric Progressions Harmonic Progressions	10
V	Matrix: Meaning and operations — Matrix Algebra — Types of matrices — Matrix addition — Matrix Multiplication Matrix Determinants, Minors and Co-factors Matrix inversion.	15

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: 1•undamental of Statistics, Kitab Mahal, fllahabad
4. Gupta S _C Fundamentals ofBusiness Statistics, Sultan Chand, New Delhi.
5. Aggarwal, Business Statistics, Kalyani Publishers, llyderabad_
- 6_ Reddy C R_ Business Statistics 2 Deep & Deep Publications 2 New Delhi.

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

Quantitative Methods for Managers

External Model Paper (60 Marks)

The Question paper has two sections.

Section - A Consists of 5 short questions with choice 5 out of 10 (each question carries 4 marks)

Section - B consists of 5 essay questions with internal choice (each question carries 8 marks)

Blue Print

Sl.no	Unit	Short Questions(4 marks)	Marks allotted	Essay Questions (8 Marks)	Marks obtained
1	Unit-I: Introduction to Business Statistics	2	8	2	16
2	Unit-II: Measures of Central Tendency and Dispersion:	2	8	2	16
3	Unit-III : Measures of Correlation:	2	8	2	16
4	Unit-IV: Set Theory	2	8	2	16
5	Unit-V: Matrix:	2	8	2	16

SRR &CVR Government Degree College (Autonomous), Vijayawada.
 Department of Commerce and Business Management
 I Year BBA Degree Course – 1 Semester
 (w.e.f - 2021 - 22 academic year)
Quantitative Methods for Managers
Model paper

Time: 3hour

Section – A

Total Marks - 60

Answer any five questions from the following

5X4 =20

1. Define Statistics
2. Secondary Data
3. Types of Averages
4. Advantages of Standard deviation
5. Types of Correlation
6. Distinguish between Correlation and Regression Analysis
7. Define the term set. Explain different types of sets.
8. What do you mean by sets. Explain its uses.
9. Types of Matrices.
10. Explain the features of Matrices.

Section – B

Answer FIVE questions, one from each unit

5X8 =40

11. A What is Primary Data? Explain various methods of collecting primary data

OR

1. B) Production of food grains in A.P. is as follows. present the data in sub-divided Bar diagram.

Production in Tonnes	Wheat	Maize	Paddy
2015-16	8,000	4,000	12,000
2016-17	9,000	6,000	11,500
2017-18	8,500	6,000	13,000

12.

1. A) Calculate Arithmetic mean from the following data

Income	10-20	20-30	30-40	40-50	50-60	60-70
No. of persons	4	7	16	20	15	8

OR

2. B) From the following data find out the standard deviation:

C I	10-20	20-30	30-40	40-50	50-60	60-70
F	10	12	15	20	14	24

13.

2. A) Calculate Karl Pearson's co-efficient of correlation for the given data

Price	100	90	85	92	90	85	88	90
Sales	50	60	69	61	70	75	71	64

OR

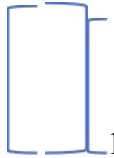
B) Given the bivariate data

X	48	33	40	9	16	16	65	24	16
Y	13	13	24	6	15	4	20	9	9

14.

A) In a survey connecting the smoking habits of consumers it was found that 55% smoke cigarettes of Brand A, 50% of Brand B, 40% of Brand C, 30% smoke cigarettes of A and B 20% of A and C 12% of B and C, 10% of all the three brands what percent do not smoke? What percent smoke exactly two brands of cigarettes? Draw the Venn diagram.

B) If $A = \{1,2,3,4,7,8\}$ $B = \{2,4,5,6,10\}$ $C = \{1,3,5,7,9\}$ Verify $A - (B \cup C) = (A - B) \cap (A - C)$



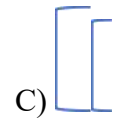
15.A) If Two matrices are A and B , prove that $A+B = B+A$.



If $A = \begin{pmatrix} 3 & 4 & 5 \\ -3 & 6 & 1 \end{pmatrix}$ $B = \begin{pmatrix} 2 & -3 & 2 \\ -1 & -2 & 1 \end{pmatrix}$



$\begin{pmatrix} 0 & 2 & -2 \\ 3 & 5 & 6 \end{pmatrix}$



C) If A,B,and C are three matrices, prove that $A + B + C = A + B + C$



$A = \begin{pmatrix} 1 & 2 \\ 3 & 4 \end{pmatrix}$ $B = \begin{pmatrix} 2 & 3 \\ 1 & 0 \end{pmatrix}$ $C = \begin{pmatrix} 4 & 2 \\ 1 & 3 \end{pmatrix}$

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

I – B.com GENERAL(EM)

SECOND SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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					
CORE SUBJECTS						
1A	Fundamentals of Accounting (Gen/BIFS/CA/A&T/B.Voc)	100	40	60	5	4
1B	Business Economics (Gen/BIFS/CA/A&T/B.Voc)	100	40	60	5	4
1C	Banking Theory & Practice (Gen/BIFS)	100	40	60	5	4
	Total	600	200	450	29	24

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

Department of Commerce and Business Management

Proposed syllabus of

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

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

Title of the Course: **Fundamentals of Accounting**

Course Code	FA	Continuous internal Assessment (CIA)	40
No . of lecture hours/week	05	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 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.

O5- Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

Unit	Topics	No of teaching hours Allocated
I	Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (including Problems).	15

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).	15
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)	15
IV	Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).	20
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)	15

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/ BISF/ A & T/ B.Voc) , Degree Course – II Semester

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

Title of the Course: Business Economics

Course Code	B.Eco	Continuous internal Assessment (CIA)	40
No . of lecture hours/week	05	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	Topics	No of teaching hours Allocated
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I	Introduction: Meaning and Definitions of Business Economics - Nature and Scope of Business Economics - Micro and Macro Economics and their Interface.	15
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	15
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	15
IV	Market Structure: Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly.	20
V	National Income: Meaning – Definition – Measurements of National Income - Concepts of National Income -Components of National Income-Problems in Measuring National Income	15

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.
4. Business Economics - Aryasri and Murthy, Tata McGraw Hill.
5. Business Economics -H.L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

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

Department of Commerce and Business Management

Proposed syllabus of

I Year BCOM(General) , Degree Course – II Semester

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

Title of the Course: Banking Theory and Practice

Course Code	BTP	Continuous internal Assessment (CIA)	40
No . of lecture hours/week	05	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 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	Topics	No of teaching hours Allocated
I	Introduction: Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking	15
II	Banking Systems: Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking - Online and Offshore	15

	Banking, Internet Banking - Anywhere Banking - ATMs – RTGS- NEFT – Mobile Banking	
III	<u>Types of Banks:</u> <u>Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM bank</u>	15
IV	<u>Banker and Customer:</u> Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms	20
V	<u>Collecting Banker and Paying Banker:</u> Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment	15

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

I – B.com (Computer Application)

SECOND SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-END MARKS	TEACHING HOURS	CREDITS
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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					
CORE SUBJECTS						
1A	Fundamentals of Accounting (Gen/BIFS/CA/A&T/B.Voc)	100	40	60	5	4
1B	Business Economics (Gen/BIFS/CA/A&T/B.Voc)	100	40	60	5	4
1C	E-Commerce and web Designing (CA)	100	40	60	5	4
	Total	650	200	450	29	24

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

II – B.com - Banking, Insurance & Financial Services

SECOND SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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					
CORE SUBJECTS						
1A	Fundamentals of Accounting (Gen/BIFS/CA/A&T/B.Voc)	100	40	60	5	4
1B	Business Economics (Gen/BIFS/CA/A&T/B.Voc)	100	40	60	5	4
1C	Financial Markets	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

I Year B.COM -(Banking Insurance & Financial services) , Degree Course – II Semester

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

Title of the Course: Financial Markets

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

Course Objective:

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

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

CO2- identify 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- Under stand the reasons of financial crisis.

Unit	Topics	No of teaching hours Allocated
I	Financial Markets: Financial Instruments - Intermediaries - Services - Structure of Financial Market in India.	15
II	Capital Market: Role, Evolution in India - Future Trends - Primary Market - Issue of Capital: Process, Pricing, Methods of Issue, Book-building - Managing Shareholders Relations.)	15
III	Secondary Market: Secondary Market: Growth, Development, Regulation - Stock Exchange Mechanism: Trading, Settlement - Carry Forward, Badla system - Insider Trading, Price Rigging.	15
IV	Players on Stock Exchange: Investors, Speculators, Market Makers, Bulls, Bears, Stags - Stock Exchange Regulations - Stock Indices - Regulations and Regulatory Agencies(SEBI)	20
V	Bond Market in India: Bond Market and its Interface with Equity Market and Debt Market - Mutual Funds.	15

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 SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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					
CORE SUBJECTS						
1A	Fundamentals of Accounting (Gen/BIFS/CA/A&T/B.Voc)	100	40	60	5	4
1B	Business Economics (Gen/BIFS/CA/A&T/B.Voc)	100	40	60	5	4
1C	Income Tax - I	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

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

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

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

Course Code	ITX	Continuous internal Assessment (CIA)	40
No . of lecture hours/week	05	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;

To familiarize the students with the Income Tax & Income Tax Act 1961.

To enable the students to compute the taxable income under the heads of Income from salary, House property, Profits & gains of Business or profession .

Unit	Topics	No of teaching hours Allocated
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)	15
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)	15
III	Exempted Incomes: Incomes Exempted from tax u/s10 - Agricultural Income and tax treatment (Problems on treatment of Agricultural income)	15
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).	20
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).	15

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 SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-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					
CORE SUBJECTS						
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

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)

Title of the Course: Accounting for Managers

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

Course Objective:

: The subject of Financial Accounting includes basic concepts underlying the accounting practices and its techniques with special reference to Sole-Proprietorship, Trading and Non-Trading Concerns. The syllabus also includes computerized accounting using the software TALLY.Co

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	Topics	No of teaching hours Allocated
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 computerised accounts.	15
II	Subsidiary Books: Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty cash Book (Problems).	15
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 favourable and unfavourable balances.	15
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).	20
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	15

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.

Department of Commerce and Business Management

Proposed syllabus of

I YearBBA- General, Degree Course – II Semester

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

Title of the Course: Fundamentals of Marketing

Course Code	FMD	40
No . of lecture hours/week	05	60
Total numbers of lecture hours	75	100

Course Objective:
Helps to identify core concepts of marketing and the

role of marketing in society.

Ability to collect process and analyze consumer and market data to make informed decisions. It also helps to understand pricing decisions. It focuses on the importance of digital marketing and its applications.

Learning Outcome: Students will be understand:

- Marketing Concepts and Marketing environment
- The applications of digital marketing in the globalized market
- Application and usage of E-mail advertisement and mobile marketing

Unit	Topics	No of teaching hours Allocated
I	Concept of marketing: Market, Marketing, Marketer - Nature of Marketing- Selling concept, marketing concept, Social marketing concept- Segmentation-Identifying market segments -	15
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 - Labeling.	15

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.	15
IV	Marketing channels: The Importance of marketing channels - Channel design decisions -Channel management decisions - Channel Conflict: Types. Causes and managing the conflict.	20
V	Promotion mix Advertisement: Meaning, Objectives - Types of Media - Advertising Media - Sales Promotion -Objectives and Tools - Public relation - Meaning and Tools - Personal selling -Process.	15

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

II – BBA - Digital Marketing

SECOND SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

COURSE	NAME OF THE SUBJECT	TOTAL MARKS	MID-SEM MARKS	SME-END MARKS	TEACHING HOURS	CREDITS
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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					
CORE SUBJECTS						
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

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)

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

Course Code	FMD	Continuous internal Assessment (CIA)	40
No . of lecture hours/week	05	Semester End Evaluation (SEE)	60

Total numbers of lecture hours	75	Total Marks	100
Exam Hours 03			

Course Objective: Helps to identify core concepts of marketing and the role of marketing in society.

Ability to collect process and analyze consumer and market data to make informed decisions. It also helps to understand pricing decisions. It focuses on the importance of digital marketing and its applications.

Learning Outcome: Students will be understand:

- a) Marketing Concepts and Marketing environment
- b) The applications of digital marketing in the globalized market
- c) Application and usage of E-mail advertisement and mobile marketing

Unit	Topics	No of teaching hours Allocated
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	15
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 - Labeling.	15
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.	15
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.	20
V	BLOGS: What are Blogs , Importance Of Blogs, Personal Blogs, Corporate Blogs, Popular Blog Platforms, What are Tags, Widgets, Blog Optimization, Blog Stats.	15

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

C. Voc – Logistics Management

SECOND SEMISTER PROGRAMME STRUCTURE (w.e.f. 2020-21Academic Year)

S.NO	NAME OF THE SUBJECT	CREDITS	HOURS PER WEEK	INTERNAL MARKS	EXTERNAL MARKS	TOTAL
01	English (Communication & Soft Skills)	2	2		50	50
02	Computers (Information and Communication Technology)	2	2		50	50
03	Business Economics	4	4	40	60	100
04	Banking Theory and Practice	4	4	40	60	100
	Total	12	12	80	220	300
SKILL COMPONENTS						
05	Fundamentals of Accounting	5	6	40	60	100
06	Supply Chain Management	5	6	40	60	100
07	Logistics Management	5	6	40	60	100
08	Field Work Project	5	6	40	60	100
	Total	20	24	160	240	400

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA

Department of Commerce
List of Subjects for B.Com – General
For the Academic Year 2018-19
Allocation of Credits
(As per the Krishna University)
Choice Based Credit System

Course: B.Com (E.M & T.M)

Subject: Commerce

SEMESTER - III

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	First Language	English	100	40	60	4 ✓	3
2.	Second Language	Tel/Hin/Urdu/Sans	100	40	60	4 ✓	3
3.	Foundation course 5	ICT (Information & Communication Technology)	50	-	50	2 ✓	2
4.	Foundation course 5	Communication & Soft Skills	50	-	50	2 ✓	2
5.	DSC 1C	Corporate Accounting	100	40	60	5	4
6.	DSC 2C	Business Statistics	100	40	60	5	4
7.	DSC 3C	Banking Theory & Practice ✓	100	40	60	5	4
Total			600	200	400	27	22

SEMESTER - IV

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Foundation course	Communication & Soft Skills-3	50	-	50	2	2
2.	Foundation course	Analytical skills	50	-	50	2	2
3.	Foundation course	Entrepreneureship	50	-	50	2	2
4.	Foundation course	Leadership Education	50	-	50	2	2
5.	DSC 1D	Accounting for Service Organization	100	40	60	5	4
6.	DSC 2D	Business Laws	100	40	60	5	4
7.	DSC 3D	Income Tax	100	40	60	5	4
Total			500	120	380	23	20

SRR & CVR Government Degree College (Autonomous) - Vijayawada

Department of Commerce and Business Management

DSC 1 C – Corporate Accounting

Unit-I:

Accounting for Share Capital – Issue, forfeiture and reissue of forfeited shares – concept & process of book building – Issue of rights and bonus shares – Buyback of shares (preparation of journal and ledger).

Unit-II:

Issue and Redemption of Debentures – Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible Debentures (preparation of journal and ledger).

Unit-III:

Valuation of Goodwill and Shares - Need and methods – Normal Profit Method, Super Profits Method – Capitalization Method – Valuation of Shares – Need for Valuation – Methods of Valuation – Net Assets method, Yield basis method, fair value method (including problems).

Unit-IV:

Company Final Accounts - Preparation of final accounts – adjustments relating to preparation of final accounts – Profit and Loss account and balance sheet – Preparation of final accounts using computers (including problems).

Unit-V

Provisions of the Companies Act, 2013 – Relating to issues of Shares and Debentures – Book Building – preparation of Balance Sheet and Profit & Loss Account – Schedule-III

Reference Books:

1. Corporate Accounting – Haneef & Mukherji
2. Corporate Accounting – RL Gupta & Radha Swami
3. Corporate Accounting – P.C.Tulasian
4. Advanced Accountancy – Jain and Narang
5. Advanced Accountancy – R.L.Gupta and M.Radhaswamy, S Chand.
6. Advanced Accountancy – Chakraborty
7. Modern Accounting – A.Mukherjee, M.Haneef Volume-II McGraw Hill
8. Accounting Standards and Corporate Accounting Practices – T.P.Ghosh Taxman
9. Corporate accounting – S.N. Maheswari, S.R.Maheswari, Vikas Publishing House.
10. Advance Accountancy – Arutananandam, raman, Himalaya Publishing House.
11. Advanced Accounts – M.C.Shukla, T.S. Grewal, S.C.Gupta, S.Chand & Company Ltd.,
12. Management Accounting – Shashi K. Gupta, R.K.Sharma, Kalyani Publishers.

SRR & CVR Government Degree College (Autonomous), Vijayawada
Department of Commerce and Business Management
B.Com – Semester – III

Proposed Syllabus
DSC 2C - BUSINESS STATISTICS

Unit – 1: Introduction to Statistics

Definition, Importance and Limitations of Statistics – Collection of Data – Schedule and Questionnaire - Frequency Distribution – Tabulation – Diagrammatic and Graphic presentation of Data using (Excel).

Unit – 2: Measures of Central Tendency

Characteristics of Measures of Central Tendency – Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of Averages and their applications.

Unit – 3: Measures of Dispersion and Skewness

Properties of Dispersion – Range – Quartile Deviation - Mean Deviation – Standard Deviation – Co-efficient of Variation – Skewness definition – Karl Pearson and Bowley's Measures of Skewness – Normal Distribution.

Unit – 4: Measures of Relation

Meaning and use of Correlation – Types of Correlation – Karl Pearson's Correlation Coefficient, Spearman's Rank Correlation – Probable Error – Calculation of Correlation by using Computers. Regression analysis comparison between correlation and Regression – Regression Equations – Interpretation of Regression Co-efficient.

Unit – 5: Analysis of Time Series and Index Numbers

Components of Time Series – Measures of Trend and Seasonal Variations – Index Numbers – Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index numbers – Tests of adequacy of Index Numbers – Cost of Index Numbers – Limitations of Index Numbers – Use of Computer Software.

Reference Books:

1. Business Statistics – Reddy, C.R, Deep Publications
2. Statistics Problems and Solutions – Kapoor V.K.
3. Fundamentals of Statistics – Elhance.D.N
4. Statistics Methods – Gupta.S.P
5. Statistics – Gupta.B.N
6. Fundamentals of Statistics – Gupta.S.C
7. Statistics-Theory, Methods and Applications – Sancheti,D.C & Kapoor.V.K
8. Business Statistics – Bharat Jhunjhunwala
9. Business Statistics – J.K.Sharma
10. Business Statistics – R.S.Bharadwaj.

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

B.Com – Semester – ~~IV~~ III

Proposed Syllabus

Banking theory and practices

Unit-I: Introduction

Meaning & Definition of Bank – Functions Of Commercial Banks-Kinds of Banks- Central Banking vs. Commercial Bank

Unit –II: Banking System

Unit Banking, Branch Banking, Banking-Innovations In Banking-E-Banking-Online Banking- Online and Offshore Banking, Internet Banking- Anywhere Banking- ATMs-RTGS.

Unit – III: Banking Development

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 Protections to Collecting Banker- Responsibilities of Paying Banker- Payment Gateways

Reference Books

1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
3. Banking and Financial Systems : Aryasri
4. .Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal

SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS) – VIJAYAWADA

I B.Com SEMESTER - IV

ACCOUNTING FOR SERVICE ORGANISATIONS

Unit- I: Non – Trading / Service Organisation

Concept – Types of Service Organisations – Section (8) and other provisions of Companies Act 2013. (Including problems).

Unit – II: Electricity Supply Companies

Accounts of Electricity Supply Companies: Double Accounting System – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet (Including Problems).

Unit – III: Bank Accounts

Bank Accounts – Books and Registers to be maintained by Banks – Banking Regulation Act 1969 – Legal Provisions Relating to Preparation of Final Accounts (Including Problems).

Unit – IV: Insurance Companies

Life Insurance Companies – Preparation of Revenue Account, Profit and Loss Account, Balance sheet (Including Problems) – LIC Act - 1956

Unit – V: General Insurance

Principles – Preparation of Final Accounts – with Special Reference to Fire and Marine Insurance (Including Problems) – GIC Act 1972.

Reference Books:

1. Corporate Accounting – RL Gupta & M. Radha Swami
2. Corporate Accounting – P.C. Tulsian
3. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
4. Advanced Accountancy : Jain and Narang
5. Advanced Accountancy : R.K. Gupta and M. Radhaswamy
6. Advanced Accountancy : Chakraborty
7. Advanced Accountancy : S.P. Iyengar
8. Modern Accounting : A. Mukherjee, M . Hanife McGraw Hill Company Ltd., New Delhi.
9. Accounting Standards and Corporate Accounting Practices: T.P.Ghosh Taxman
10. Corporate Accounting : S.N. Maheswari, S.R. Maheswari, Vikas Publishing
11. Advanced Accountancy : Arutanandam, Raman, Himalaya Publishing House.
12. Advanced Accounts : M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand.

SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS) – VIJAYAWADA
DEPARTMENT OF COMMERCE & MANAGEMENT
MODEL PAPER

B.Com – SEMESTER IV

BUSINESS LAWS

Unit – 1

Contract: Meaning and definition of contract – Essential elements of valid contract – Valid, Void, and Voidable Contracts – Indian Contract Act, 1822.

Unit – 2

Offer and Acceptance: Definition of Valid Offer, Acceptance and Consideration – Essential elements of a Valid Offer, Acceptance and Consideration.

Unit – 3

Capacity of the Parties and Contingent Contract: Rules Regarding to Minors contracts – Rules relating to contingent contracts – Different modes of discharge of contracts – Rules relating to remedies to breach of contract.

Unit – 4

Sale of Goods Act 1930: Contract of sale – Sale and agreement to sell – Implied conditions and warranties – rights of unpaid vendor.

Unit – 5

Intellectual Property Rights & IT Act 2000: Intellectual Property Rights: Meaning and Objectives – Meaning of the terms Industrial Property – Literary Property – Copy Right – Patents – Trademarks – Trade Names – Trade Secrets – Industrial Designs – Geographical Indications. Information Technology Act 2000 – A brief overview of the Act.

Reference Books:

1. J.Jayasankar, Business Laws, Margham Publication. Chennai – 17
2. Kapoor ND, Mercantile Law, Sultan Chand
3. Balachandram V, Business Law Tata
4. Tulasian, Business Law Tata
5. Pillai Bhagavathi Business Law, S Chand
6. Business Laws, Maruthi Publishers

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

B.Com – SEMESTER IV

INCOME TAX

Unit – I: Introduction

Income Tax Law – Basic concepts: Income, Person, Assesse, Assessment year, Agricultural Income, Capital and revenue, Residential Status, Income exempt from tax (theory only).

Unit – II: Income from Salary

Allowances, Perquisites, Profits in lieu of salary, Deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C (including problems).

Unit – III: Income from House Property

Annual value, let-out/self occupied deemed to be let-out house, deductions from annual value – computation of income from house property (including problems).

Unit – IV:

Income from Capital Gains – Income from other sources – (from Individual point of view) - chargeability – and assessment (including problems)

Unit – V: Income from Other Sources

Computation of total income of an individual – Deductions under section - 80 (including problems).

Reference Books:

1. Dr. Vinod; K.Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. B.B Lal; Direct Taxes; Konark Publications
3. Dr. Mehrotra and dr. Goyal; Direct Taxes – Law and Practice; Sahitya Bhavan Publication
4. Gaur and Nagar; Income Tax, Kalyani Publishers, New Delhi

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA

Department of Commerce

List of Subjects for B.Com - Computer Application

For the Academic Year 2018-19

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: B.Com (Computer Application)

Subject: Commerce

SEMESTER - III

Sl. No.	Subject Category	Subject Name	Total Marks	Mid-Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	First Language	English	100	40	60	4	3
2.	Second Language	Tel/Hin/Urdu/Sans	100	40	60	4	3
3.	Foundation course 5	ICT (Information & Communication Technology)	50	-	50	2	2
4.	Foundation course 5	Communication & Soft Skills	50	-	50	2	2
5.	DSC 1C	Corporate Accounting	100	40	60	5	4
6.	DSC 2C	Business Statistics	100	40	60	5	4
7.	DSC 3C	Office Automation Tools	100	40	60	5	4
Total			600	200	400	27	22

SEMESTER - IV

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Foundation course	Communication & Soft Skills-3	50	-	50	2	2
2.	Foundation course	Analytical skills	50	-	50	2	2
3.	Foundation course	Entrepreneurship	50	-	50	2	2
4.	Foundation course	Leadership Education	50	-	50	2	2
5.	DSC 1D	Banking Theory & Practice	100	40	60	5	4
6.	DSC 2D	Business Laws	100	40	60	5	4
7.	DSC 3D	Business Analytics	100	40	60	5	4
Total			500	75	425	23	20

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

DSC 1 C – Corporate Accounting

Unit-I:

Accounting for Share Capital – Issue, forfeiture and reissue of forfeited shares – concept & process of book building – Issue of rights and bonus shares – Buyback of shares (preparation of journal and ledger).

Unit-II:

Issue and Redemption of Debentures – Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible Debentures (preparation of journal and ledger).

Unit-III:

Valuation of Goodwill and Shares - Need and methods – Normal Profit Method, Super Profits Method – Capitalization Method – Valuation of Shares – Need for Valuation – Methods of Valuation – Net Assets method, Yield basis method, fair value method(including problems).

Unit-IV:

Company Final Accounts - Preparation of final accounts – adjustments relating to preparation of final accounts – Profit and Loss account and balance sheet – Preparation of final accounts using computers(including problems).

Unit-V

Provisions of the Companies Act, 2013 – Relating to issues of Shares and Debentures – Book Building – preparation of Balance Sheet and Profit & Loss Account – Schedule-III

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5. Advanced Accountancy – R.L.Gupta and M.Radhaswamy, S Chand.
6. Advanced Accountancy – Chakraborty
7. Modern Accounting – A.Mukherjee, M.Haneef Volume-II McGraw Hill
8. Accounting Standards and Corporate Accounting Practices – T.P.Ghosh Taxman
9. Corporate accounting – S.N. Maheswari, S.R.Maheswari, Vikas Publishing House.
10. Advance Accountancy – Arutananandam, raman, Himalaya Publishing House.
11. Advanced Accounts – M.C.Shukla, T.S. Grewal, S.C.Gupta, S.Chand & Company Ltd.,
12. Management Accounting – Shashi K. Gupta, R.K.Sharma, Kalyani Publishers.

SRR & CVR Government Degree College (Autonomous), Vijayawada
Department of Commerce and Business Management
B.Com – Semester – III

Proposed Syllabus
DSC 2C - BUSINESS STATISTICS

Unit – 1: Introduction to Statistics

Definition, Importance and Limitations of Statistics – Collection of Data – Schedule and Questionnaire - Frequency Distribution – Tabulation – Diagrammatic and Graphic presentation of Data using (Excel).

Unit – 2: Measures of Central Tendency

Characteristics of Measures of Central Tendency – Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of Averages and their applications.

Unit – 3: Measures of Dispersion and Skewness

Properties of Dispersion – Range – Quartile Deviation - Mean Deviation – Standard Deviation – Co-efficient of Variation – Skewness definition – Karl Pearson and Bowley's Measures of Skewness – Normal Distribution.

Unit – 4: Measures of Relation

Meaning and use of Correlation – Types of Correlation – Karl Pearson's Correlation Coefficient Spearman's Rank Correlation – Probable Error – Calculation of Correlation by using Computers. Regression analysis comparison between correlation and Regression – Regression Equations – Interpretation of Regression Co-efficient.

Unit – 5: Analysis of Time Series and Index Numbers

Components of Time Series – Measures of Trend and Seasonal Variations – Index Numbers – Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index numbers – Tests of adequacy of Index Numbers – Cost of Index Numbers – Limitations of Index Numbers – Use of Computer Software.

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2. Statistics Problems and Solutions – Kapoor V.K.
3. Fundamentals of Statistics – Elhance.D.N
4. Statistics Methods – Gupta.S.P
5. Statistics – Gupta.B.N
6. Fundamentals of Statistics – Gupta.S.C
7. Statistics-Theory, Methods and Applications – Sancheti,D.C & Kapoor.V.K
8. Business Statistics – Bharat Jhunjunwala
9. Business Statistics – J.K.Sharma
10. Business Statistics – R:S.Bharadwaj.

SRR & CVR Government Degree College (Autonomous), Vijayawada
Department of Commerce and Business Management
B.Com – Semester – IV

Proposed Syllabus

Banking theory and practices

Unit-I: Introduction

Meaning & Definition Of Bank – Functions Of Commercial Banks-Kinds Of Banks- Central Banking vs. Commercial Bank

Unit –II: Banking System

Unit Banking, Branch Banking, Banking-Innovations In Banking-E-Banking- Online Banking- Online and Offshore Banking, Internet Banking- Anywhere Banking- ATMs-RTGS.

Unit – III: Banking Development

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.

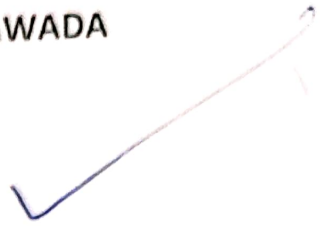
Unit –V: Collecting Banker and Paying Banker

Concepts- Duties & Responsibilities of Collecting Banker- Holder for Value-Holder in Due Course –Statutory Protections to Collecting Banker- Responsibilities of Paying Banker- Payment Gateways

Reference Books

1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
3. Banking and Financial Systems : Aryasri
4. Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal

SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS) – VIJAYAWADA
DEPARTMENT OF COMMERCE & MANAGEMENT
MODEL PAPER
B.Com – SEMESTER IV
BUSINESS LAWS



Unit – 1

Contract: Meaning and definition of contract – Essential elements of valid contract – Valid, Void, and Voidable Contracts – Indian Contract Act, 1822.

Unit – 2

Offer and Acceptance: Definition of Valid Offer, Acceptance and Consideration – Essential elements of a Valid Offer, Acceptance and Consideration.

Unit – 3

Capacity of the Parties and Contingent Contract: Rules Regarding to Minors contracts – Rules relating to contingent contracts – Different modes of discharge of contracts – Rules relating to remedies to breach of contract.

Unit – 4

Sale of Goods Act 1930: Contract of sale – Sale and agreement to sell – Implied conditions and warranties – rights of unpaid vendor.

Unit – 5

Intellectual Property Rights & IT Act 2000: Intellectual Property Rights: Meaning and Objectives – Meaning of the terms Industrial Property – Literary Property – Copy Right – Patents – Trademarks – Trade Names – Trade Secrets – Industrial Designs – Geographical Indications. Information Technology Act 2000 – A brief overview of the Act.

Reference Books:

1. J.Jayasankar, Business Laws, Margham Publication. Chennai – 17
2. Kapoor ND, Mercantile Law, Sultan Chand
3. Balachandram V, Business Law Tata
4. Tulasian, Business Law Tata
5. Pillai Bhagavathi Business Law, S Chand
6. Business Laws, Maruthi Publishers

B.B.A

ADMITTED BATCH 2017-2020

COURSE STUCTURE

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA

Department of Commerce

List of Subjects for B.B.A

For the Academic Year 2018-19

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: B.B.A

Subject: Commerce

SEMESTER - III

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	First Language	English	100	40	60	4	3
2.	Second Language	Tel/Hin/Urdu/Sans	100	40	60	4	3
3.	Foundation course 5	ICT (Information & Communication Technology)	50	-	50	2	2
4.	Foundation course 5	Communication & Soft Skills	50	-	50	2	2
5.	DSC 1C	Operations Management	100	40	60	5	4
6.	DSC 2C	Human Resource Management	100	40	60	5	4
7.	DSC 3C	Organization Behaviour	100	40	60	5	4
Total			600	200	400	27	22

SEMESTER - IV

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Foundation course	Communication & Soft Skills-3	50	-	50	2	2
2.	Foundation course	Analytical skills	50	-	50	2	2
3.	Foundation course	Entrepreneurship	50	-	50	2	2
4.	Foundation course	Leadership Education	50	-	50	2	2
5.	DSC 1D	Financial Management	100	40	60	5	4
6.	DSC 2D	Marketing Management	100	40	60	5	4
7.	DSC 3D	Business Ethics & Corporate Governance	100	40	60	5	4
Total			500	75	425	23	20

SRR &CVR Government Degree College (Autonomous), Vijayawada
Department of Commerce and Business Management
BBA - III Semester
Proposed Syllabus of BBA

Operations Management

Unit-I: Operations management - meaning, definitions, scope and objectives- interaction of operations management with other areas - manufacturing and non manufacturing operations and their characteristics.

Unit-II: Facilities planning - plant location - factors determining plant location - plant layout— process layout and product layout - materials handling – MRP – Principal equipments.

Unit-III: Capacity planning - estimation of capital requirements - maintenance management— types of maintenance -work study - time and method study - work measurement, meaning, scope and importance.

Unit-IV: Operations planning and control - Objectives of Operations planning— planning procedure - Operations planning categories.

Unit-V: Operations control - Meaning, Importance and objectives - Techniques of operations control.

References:

1. Russell, Roberta S, and Bernard W.Taylor, Operations Management, Pearson Education, New Delhi 2004.
2. .Chase : Operations Management for Competitive Advantage, Tata McGraw Hill, New Delhi.
3. 3. Buffa, E.S., 'Modern Production Management', New York, John Wiley, 1987.
4. 4. Adam, E.E. and Ebert, R.J., 'Production and Operations Management' Prentice Hall of India, New Delhi 1995.
5. 5. Chary, S .N., 'Production and Operations Management', Tata McGraw Hill, New Delhi 1989



2

SRR &CVR Government Degree College (Autonomous), Vijayawada
Department of Commerce and Business Management
BBA - III Semester
Proposed Syllabus of BBA
HUMAN RESOURCE MANAGEMENT

Unit-I: Introduction to Human Resource Management: Introduction, Concept of Human Resource Management, Scope of Human Resource Management, Function of Human Resource Management, Role of HR Executives.

Unit-II: HRM in India: Introduction, Changing Role of Human Resource in India, Globalization, Its Impact on HR.

Unit-III: Human Resource Planning: Process of Human Resource Planning, Need for Human Resource Planning, HR Forecasting Techniques. Successful Human Resource Planning.

Unit-IV: Recruitment and Selection: Concept of Recruitment, Factors Affecting Recruitment, Sources of Recruitment, Recruitment Policy - Selection, Selection Process, Application Forms, Selection Test, Interviews, Evaluation, Placement, Induction.

Unit-V: Training and Management Development: Meaning of Training, Area of Training, Methods of Training, Concept of Management Development, Management Development Methods, Differences between Training and Development, Evaluation of Training and Management Development.

References:

1. D'Ceazo, David A., Stephen P. Robbins, and Susan L. Verhulst, Human Resource Management, John Wiley and Sons, New Delhi.
2. Gomez-Mejia, Luis R., D. B. Balkin, and R. L. Cardy, Managing Human Resources, Prentice Hall, New Jersey.
3. Ian, Beardwell, and Len Holden, Human Resource Management, Prentice Hall
4. Dessler, Garry, Human Resource Management, Prentice Hall of India. Department of Commerce, University of Delhi 20
5. Saiyadain, Mirza S., Human Resource Management, Tata McGraw-Hill Pub. Co. Ltd., New Delhi.

Proposed Syllabus of BBA
II Year BBA Degree Course – III Semester
Department of Commerce and Business Management,
SRR & CVR Government Degree College(Autonomous), Vijayawada

3: Organizational Behaviour

Unit-I: Organisational Behaviour: Definition, need and importance of organizational behaviour – Nature and scope – Frame work – Organizational behaviour models.

Unit-II: Personality – types – Factors influencing personality – Theories – Learning – Types of learners – The learning process – Learning theories.

Human behavior-Organizational behaviour modification. Misbehavior – Types – Management Intervention. Emotions - Emotional Labour – Emotional Intelligence – Theories.

Unit-III: Attitudes – Characteristics – Components – Formation – Measurement- Values. Perceptions – Importance – Factors influencing perception – Interpersonal perception- Impression Management. Motivation – importance – Types – Effects on work behavior.

Unit-IV: Organization structure – Formation – Groups in organizations – Influence – Group dynamics – Emergence of informal leaders and working norms – Group decision making techniques – Team building - Interpersonal relations – Communication – Control.

Unit-V: Leadership and Power :Meaning – Importance – Leadership styles – Theories – Leaders Vs Managers – Sources of power – Power centers – Power and Politics.

References: 1. Stephen P. Robins, Organizational Behavior, PHI Learning/Pearson Education, 2008.

2. Fred Luthans, Organizational Behavior, McGraw Hill, 2001.

3. Schermerhorn, Hunt and Osborn, Organizational behavior, John Wiley, 9th Edition, 2008.

4. UdaiPareek, Understanding Organizational Behaviour, Oxford Higher Education, 2004.

5. Mc Shane & Von Glinov, Organizational Behaviour, 4th Edition, Tata Mc Graw Hill, 2007. 6. Hellrigan, Slocum and Woodman, Organizational Behavior, Cengage Learning, 2007.

SRR & CVR Government Degree College (Autonomous), Vijayawada
Department of Commerce and Business Management
BBA - IV Semester
Proposed Syllabus of BBA

Financial Management

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; capital Budgeting Methods- Traditional method-Discouted cash flow methods, NPV and IRR comparison: capital rationing, risk analysis in capital budgeting.

Unit-III: Working capital: meaning, significance and types of working capital; financing of working capital; sources of working capital; management of inventory; management of cash; management of account receivables; optimum credit policy; credit collection; factoring service; various committee reports on bank finance; dimensions of working capital management.

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 cost of debt, preference capital, equity capital and retained earnings; Operating and financial leverages; measurement of leverages; effects of operating and financial leverages on profit.

Unit-V: Dividend decisions—Types of dividend- dividend models - Determinants of dividend policy - Practical aspects of dividend.

References:

1. Bhattacharya, Hrishikesh: Working Capital Management: Strategies & Techniques; PHC, New Delhi.
2. Chandra, Prasanna: Financial Management; Tata McGraw Hill, Delhi.
3. Pandey, I.M.: Financial Management, Prentice Hall of India, New Delhi.
4. Khan M.Y. and Jain P.K.: Financial Management; Tata McGraw Hill, Delhi.
5. Vanhorne, J.C.: Financial Management and Policy; Prentice Hall of India, New Delhi.
6. Ravi M Kishore: Fundamentals of Financial Management, Taxman Publications.

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

BBA – Semester IV
Proposed Syllabus of BBA

Marketing Management

Unit-I: Concept of marketing - Market, Marketing, Marketer - Selling concept, marketing concept, Social marketing concept - Need of marketing in Business Sector - Non-profit sector and Government sector - Marketing environment - Identifying market segments -Basis for market segmentation for consumer and industrial market and requirement of effective segments.

Unit-II: Product and Product lines - Product hierarchy, Product classification, Product mix decisions - Product line decisions - product attribute decisions, Branding and Brand decisions, packing and labeling decision - Product life cycle, Marketing strategies for different stages of the product Life Cycle.

Unit-III: Pricing: Setting the price, pricing process, pricing methods. Adapting price: Geographical pricing, price discounts and allowances, promotional pricing, discriminatory pricing, product mix pricing.

Unit-IV: Promotion mix Advertisement:- Meaning, Objectives - Types of Media - Sales Promotion - Objectives and Tools - Public relation - Meaning and Tools - Personal selling -Process.

Unit-V: Marketing channels: The Importance of marketing channels - Channel design decisions - Channel management decisions - Channel Conflict: Types, Causes and managing the conflict

References:

- 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 Joyti Rana, Principles of Marketing Management, R. Chand & Co. New Delhi.

SRR & CVR Government Degree College (Autonomous), Vijayawada
Department of Commerce and Business Management
BBA – Semester IV
Proposed Syllabus of BBA

Business Ethics and Corporate Governance

Unit- I: Business Ethics: Meaning, Principles of Business Ethics, And Characteristics of Ethical Organization. Ethics, Ethics of Corporate Governance, and Globalization.
Business Ethics - Stakeholders' Protection- Corporate Governance and Business Ethics.

Unit- II: Conceptual Framework of Corporate Governance: Meaning, Governance vs. Good Corporate Governance- Corporate Governance vs. Corporate Excellence- Insider Trading, Rating Agencies, Benefits of Good Corporate Governance, Corporate Governance Reforms, Initiatives in India.

Unit- III: Major Corporate Governance Failures: Junk Bond Scam (USA), Bank of Credit and Commerce International (UK), Maxwell Communication Corporation and Mirror Group Newspapers (UK), Enron (USA), WorldCom (USA), Andersen Worldwide (USA) and Satyam Computer Services Ltd (India); Common Governance Problems in various Corporate Failures.

Unit- IV: Regulatory Framework of Corporate Governance in India, SEBI Norms based on KM Birla Committee, Clause 49 of Listing Agreement, Corporate Governance in Public Sector Undertakings.

Companies Act 2013

Unit-V: Corporate Social Responsibility (CSR): Meaning, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR Models.

References: 1. J. P. Sharma Corporate Governance, Business Ethics & CSR, Ane Books Pvt. Ltd., New Delhi.

2. Bhanu Murthy, K. V. and Usha Krishna, Politics Ethics and Social Responsibilities of Business, Pearson Education, New Delhi.

3. D Geeta Rani & R K Mishra, Corporate Governance-Theory and Practice, Excel Books, New Delhi

4. Christine A Mallin, Corporate Governance (Indian Edition), Oxford University 46 Press, New Delhi.

5. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.

6. Andrew Crane Dirk Matten, Business Ethics (Indian Edition), Oxford University Press, New Delhi.

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 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 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 5th 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 5th 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 4th Semester but before commencement of 5th semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 5th 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 ^{send} 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 8th week of Internship final report should be submitted to the University before one week of the commencement of theory examination.

Evaluation:

There ^{is one} ~~are two~~ evaluations, internal and external. Internal evaluation is by the ~~internal guide and external evaluation is by a faculty member~~ ^{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
100

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 ^{RBI} 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 5th 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 5th 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 4th Semester but before commencement of 4th-semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 5th 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 ^{sent} 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 8th week of Internship final report should be submitted to the University before one week of the commencement of theory examination.~~

Evaluation:

^{is one} There ~~are two~~ evaluations, ^{internal} ~~internal and external~~. Internal evaluation is by ~~the~~ ^{faculty member} ~~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 – General

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

Guidelines for Project Work (8 weeks duration) after 5th 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 5th 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 4th Semester ~~but before commencement of 4th semester~~. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 5th 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 ^{sent} synopsis with the detailed execution of plan to the Internship committee (HOD, senior faculty of the Dept. of Commerce) who will re-view 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 8th week of Internship final report should be submitted to the University before one week of the commencement of theory examination.~~

Evaluation:

^{is one} 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 sys-	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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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

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 5th 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 5th 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 5th Semester but before commencement of 4th semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 4th 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 8th 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 Roll No, Name of the Student and Title of the report to Controller of Examination one week before the commencement of the theory examinations.

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 5th 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 5th 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 5th Semester but before commencement of 4th semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 4th 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 8th 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 – 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
Total			600/50	240	360/50	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 (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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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. 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 6th 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 6th 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 5th Semester but before the completion of 6th semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 5th Semester and start the Internship (Project Work) immediately after 5th 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 8th 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)

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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	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
Total			600/50	240	360/50	32	26

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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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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.

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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

H. N. S.

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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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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
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6. S.Vengadamani, "Practical Auditing", Margharn Publications, Chennai.
7. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.



15-6/12

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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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.

9

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
Total			600/50	240	360/50	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 Nageshwar, 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
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 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.
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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 6th 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 6th 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 5th Semester but before the completion of 6th semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 5th Semester and start the Internship (Project Work) immediately after 5th 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 8th 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
Total			600/50	240	360/50	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.

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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).

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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)

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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
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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.

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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.

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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)

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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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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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15-6/11/2018
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.

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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 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. Dravid 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 6th 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 6th 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 5th Semester but before the completion of 6th semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 5th Semester and start the Internship (Project Work) immediately after 5th 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 8th 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
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.

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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
Department of Commerce and Business Management
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.



6 - Copies

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 6th 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 6th 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 5th Semester but before the completion of 6th semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 5th Semester and start the Internship (Project Work) immediately after 5th 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 8th 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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