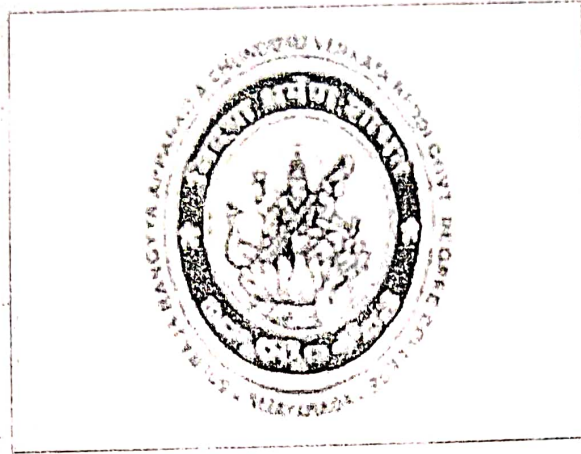


SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)

VIJAYAWADA

Re-Accredited by NAAC with B, 3rd Cycle



DEPARTMENT OF COMMERCE

For the Academic Year 2018-19

[Choice Based Credit System]

22nd March, 2018

Courses from the Academic Year 2018-19

1. B.Com General (E.M. & T.M.)
2. B.Com (Computer Application)
3. B.B.A. (Bachelor of Business Administration)

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)

VIJAYAWADA

Re-Accredited by NAAC with B, 3rd Cycle

Department of Commerce

Minutes of the meeting of the Board of Studies in the subject of Commerce

The meeting of the Board of Studies in the subject of Commerce was held on 22nd March 2018 at 2:00 P.M. in Room No. 204, under Chairmanship of S.N.Subhani, the In-Charge of the Department SRR & CVR Govt, Degree College (Autonomous), Vijayawada – 520004. For the Academic Year 2018-19.

The following members attend the meeting:

1. Prof.G.V.Challam. Department of Commerce, Acharya Nagarjuna Univesity, Nagarjuna Nagar,Guntur.	University Nominee
2. Dr.K.Ratna Manikyam. Lecturer - In-Charge in Department of Commerce, Govt. Arts College, Rajamahendravaram, East Godavari Dist.	Subject Expert
3. Dr.K.Peddi Raju. Lecturer - In-Charge in Department of Commerce, Govt. Degree College, Razole, East Godavari Dist.	Subject Expert
4. Sri.K.Bhaskara Rao	Faculty Member
5. Sri.P.V.N.Murthy	Faculty Member
6. Sri.M.Srinivasa Rao	Faculty Member
7. Sri.B.Siva Nageswara Rao	Faculty Member
8. Sri.P.Murali	Faculty Member
9. Smt.G.Karuna Sri	Faculty Member
10. Dr.B.Prathima	Faculty Member
11. Smt.E.Sunitha	Faculty Member
12. Dr.M.Syam Babu	Faculty Member

Agenda:

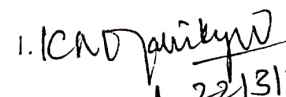
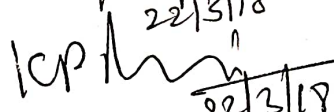
- Item 1: Approval of syllabus for semester III and IV for the academic year 2018-19.
- Item 2: Approval of blue print and Model Question Paper.
- Item 3: Approval of list of paper setters and examiners.
- Item 4: Any other item with the approval of the chair.


The Chairperson, Board of Studies welcomed the members and initiated discussion on the syllabus for 3rd & 4th semesters. He appraised the members of the guidelines of the UGC and CCE 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:

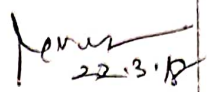



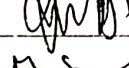
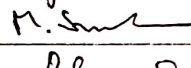
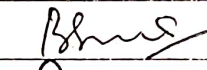
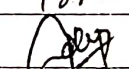
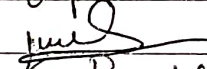
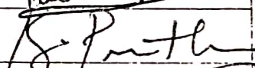


1. Resolved to adopt the present University CBCS Model syllabus for semester 3rd & 4th with the required modifications.
2. Resolved to approve the Model Question Papers for 3rd & 4th semesters along with the blue prints.
3. Resolved to approve the list of Paper Setters and Examiners for attending the examination work.

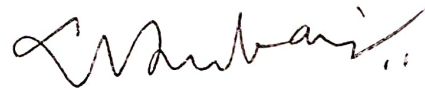

22.3.18
University Nominee

1. ICAD 
22/3/18
2. ICP 
22/3/18
Subject Experts


Chairman
Board of Studies.

Signature of the members of the Board of Studies:

Name	Position	Signature
1. Prof.G.V.Challam. Department of Commerce, Acharya Nagarjuna Univesity, Nagarjuna Nagar,Guntur.	University Nominee	 22.3.18
2. Dr.K.Ratna Manikyam. Lecturer - In-Charge in Department of Commerce, Govt. Arts College, Rajamahendravaram, East Godavari Dist.	Subject Expert	 22.3.18
3. Dr.K.Peddi Raju. Lecturer - In-Charge in Department of Commerce, Govt. Degree College, Razole, East Godavari Dist.	Subject Expert	 22/3/18
4. Sri.K.Bhaskara Rao	Faculty Member	
5. Sri.P.V.N.Murthy	Faculty Member	
6. Sri.M.Srinivasa Rao	Faculty Member	
7. Sri.B.Siva Nageswara Rao	Faculty Member	
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9. Smt.G.Karuna Sri	Faculty Member	
10. Dr.B.Prathima	Faculty Member	
11. Smt.E.Sunitha	Faculty Member	
12. Dr.M.Syam Babu	Faculty Member	



(S.N.Subhani)

Chairman,

Board of Studies.

Date: 22-03-2018

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)

VIJAYAWADA

Re-Accredited by NAAC with B, 3rd Cycle

Department of Commerce

List of Examiners and Papers Setters

SL.No	Name of the Examiner	Designation	College	Place
1.	Dr.K.Ratna Manikyam	Lecturer	Govt. Art College.	Rajamahendravaram, East Godavari Dist.
2.	Dr.K.Peddi Raju	Lecturer	Govt. Degree College.	Razole, East Godavari Dist.
3.	Sri.Ch.Pulla Reddy	Lecturer	Govt. Degree College for Women.	Guntur
4.	Sri.k.Venu Gopal	Lecturer	Govt. Degree College for Women.	Guntur
5.	Sri.C.V.Ravi Shankar	Lecturer	RRDS Govt. Degree College.	Bhimavaram, West Godavari Dist
6.	Dr.A.A.Annapurna	Lecturer	Govt. Arts College.	Rajamahendravaram, East Godavari Dist.
7.	Dr.B.P.Narasa Reddy	Lecturer	Govt. Arts College.	Rajamahendravaram, East Godavari Dist.
8.	Dr.P.Shanmukha Rao	Lecturer	Govt. Arts College.	Rajamahendravaram, East Godavari Dist.
9.	Sri C.G.Appala Narasimha	Lecturer	Govt. Arts College.	Rajamahendravaram, East Godavari Dist.
10.	Dr.Panduranga Rao	Lecturer	PR Govt. College.	Kakinada, East Godavari Dist.
11.	Dr.K.Srinivasa Rao	Lecturer	Govt. Degree College.	Ravulapalem, East Godavari Dist.
12.	Sri.G.Chandraiah	Lecturer	Govt. Degree College.	Ravulapalem, East Godavari Dist.
13.	Dr.Ch.Rama Krishna	Lecturer	Govt. Degree College.	Ravulapalem, East Godavari Dist.
14.	N.Srinivasa Rao	Lecturer	Govt. Degree College	Dumpagada, Aakiveedu Mandal, West Godavari Dist.
15.	K.Nayeena	Lecturer	Govt. Degree College for Women	Nadadavole, West Godavari Dist.
16.	K.Ravi Kumar	Lecturer	VSK Govt. Degree College	Visakhapatnam
17.	D.Siva Satyanarayana Raju	Lecturer	VSK Govt. Degree College	Visakhapatnam
18.	R.Rama Rao	Lecturer	VSK Govt. Degree College	Visakhapatnam
19.	V.Chitti Babu	Lecturer	VSK Govt. Degree College	Visakhapatnam
20.	Ch.Vishnu murthy	Lecturer	VSK Govt. Degree College	Viakhapatnam
21.	B.Ramachandra Rao	Lecturer	VSK Govt.	Visakhapatnam

			Degree College	
22.	Syed Abubakar Shaharyar	Lecturer	Govt. Degree College	Tiruvuru
23.	A.Dhana Lakshmi	Lecturer	Govt. Degree College	Tiruvuru
24.	Dr.Ch.Appa Rao	Lecturer	Govt. Degree College	Movva
25.	B.Rama Krishna	Lecturer	Govt. Degree College	Avanigadda
26.	Dr.D.Venkateswara Rao	Lecturer	PR Govt. Degree College	Kakinada
27.	Ch.Balaji	Lecturer	PR Govt. Degree College	Kakinada
28.	Dr.C.Sarada	Lecturer	Govt. Degree College	Movva
29.	Ch.Bramhaiah	Lecturer	Govt. Degree College	Movva
30.	Ch.Kondal Rao	Lecturer	Govt. Degree College	Movva
31.	Md.Abdul Gaffar	Lecturer	Govt. Degree College	Movva
32.	Dr.K.Sudhakar	Lecturer	Academic wing, AP.CCE	Vijayawada
33.	Dr.K.Lakshman	Lecturer	Govt. Degree College	Rampachaudavaram, East Godavari Dist
34.	B.Ankala Rao	Lecturer	Govt. Degree College	Ganapavaram
35.	Dr.Bose	Lecturer	Govt. Degree College	Razole
36.	Dr.P.Venu Gopal	Lecturer	Govt. Degree College	Puttur
37.	Dr. D:Bhaskara Raju	Lecturer	Govt. Degree College	Puttur
38.	Dr.D.Divakar	Lecturer	Govt. Degree College	Jangareddy Gudem
39.	Dr.U.Narasimhulu	Lecturer	Govt. Degree College	Gudur
40.	Dr.Prathima	Lecturer	Govt. Degree College	Macharla

[Signature]
22.3.18
University Nominee

1. *[Signature]*
22.3.18
2. *[Signature]*
22/3/18
Subject Experts

[Signature]
22.3.18
Chairman
Board of Studies.

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)

VIJAYAWADA

Re-Accredited by NAAC with B, Cycle

Department of Commerce

Scheme of Evaluation of II B.Com & B.B.A. Courses – Admitted Batch 2017-2020

Max.Marks – 100marks

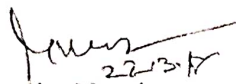
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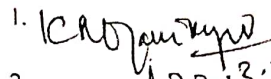
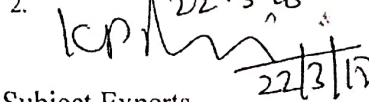
Semester End Exams 60 Marks


Internals: 40 Marks


Two Internals, Assignments, Student Seminars,
Field Visits, Viva Voce, Attendance and Performance. _____

Total 100 Marks


22/3/18
University Nominee

1. 
2. 
22/3/18
Subject Experts


22-3-18
Chairman
Boar of Studies.


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

**B.Com (General)
(E.M & T.M)**

Admitted Batch 2017-18

Course Structure

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)
Vijayawada
Department of Commerce
List of Subjects for B.Com (General)
(For Academic Year 2017-18)
ALLOCATION OF CREDITS
(As per Krishna University)
CBCS

Course: Commerce

Subject: B.Com (E.M & TM)

SEMESTER – I

Sl. No.		Subject	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(60+40)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(60+40)100	3
3	Foundation Course-1	HVPE(Human Values & Professional Ethics)	2	50	2
4	Foundation Course-2	Communication & Soft Skills-1	2	50	2
5	DSC 1A	Principles of Accounting	5	(60+40)100	4
6	DSC 2A	Business Organization & Management	5	(60+40)100	4
7	DSC 3A	Business Economics- I	5	(60+40)100	4

SEMESTER – II

Sl. No.		Subject	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(60+40)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(60+40)100	3
3	Foundation Course-3	Environmental Studies	2	50	2
4	Foundation Course-4 A	ICT –1 (Information & Communication Technology	2	50	2
5	DSC 1B	Financial Accounting-	5	(60+40)100	4
6	DSC 2B	Business Environment	5	(60+40)100	4
7	DSC 3B	Business Economics-II	5	(60+40)100	4

**SRR & CVR GOVERNMENT DEGREE COLLEGE
(AUTONOMOUS)
VIJAYAWADA**

Department of Commerce

1 Year B.Com (General-EM&TM) – I Semester

DSC1A: Principles of Accounting

Syllabus

UNIT-I: Introduction and Accounting Process

Financial Accounting - Definition, objectives, functions, advantages and limitations - Book keeping and Accounting - Accounting concepts and conventions - Accounting cycle - Accounting equation - Double Entry System - Classification of accounts - Rules of Debit and Credit - Journaling transactions - Ledger Posting (Problems)

UNIT-II: Subsidiary Books and Journal Proper

Preparation of various Subsidiary Books including different types of Cash Books - Simple Cash Book, Two columns Cash Book - Three column Cash Book - Petty Cash Book - Posting of Subsidiary Books totals into Ledger.

Journal Proper: - Opening Entries - Journal Entries having no place in Subsidiary Books - Any other Entries (Problems)

UNIT-III: Bank Reconciliation Statement

Bank Reconciliation Statement- Need - Reasons for difference between cash book and pass book balances - Problems on favorable and over-draft balances. (Problems).

UNIT-IV: Trial Balance and Rectification of Errors

Preparation of Trial Balance - Errors and their Rectification - Types of Errors - Rectification before and after preparation of final Accounts - Suspense Account - Effect of Errors on Profit. (Problems).

UNIT V: Bills of Exchange:

Bills of Exchange - Meaning - Definition - Features - Bill v/s Promissory Note - Parties in the Bill - Honour and Dishonour of Bill - Renewal of Bill - Accommodation Bills - Entries in the books of Drawer and Drawee (Problems).

Suggested Readings:

1. S.P. Jain & K.L Narang, Fundamentals of Accounting-I, Kalyani Publishers.
2. Arulanandam, Fundamentals of Accounting-I, Himalaya Publishers
3. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand
4. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications

Proposed Syllabus for B.Com
I Year B.Com Degree Course -I Semester *General*
Department of Commerce and Business Management
SRR & CVR GOVERNMENT DEGREE COLLEGE(AUTONOMUS)
Vijayawada

DSC 2A Business Organization and Management

Unit-I: Introduction:

Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship among Trade, Industry and Commerce.

Unit-II: Forms of Business Organizations:

Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative Society

Unit-III: Joint Stock Company:

Company Incorporation: Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences between Memorandum of Association and Articles of Association - Prospectus and its contents -

Unit-IV: Management and Organization: Process of Management: Planning; Decision-making; Organizing: Line and Staff - Staffing - Directing and Controlling; Delegation and Decentralization of Authority.

Unit -V: Stock Exchange and Mutual Funds:

Stock Exchange, Functions — Working of Stock Exchanges, Mutual Funds –Importance, Functions, Types — Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India

I Year B.Com(EM&TM) Degree Course —I Semester
Department of Commerce and Business Management,
SRR & CVR Government Degree College (Autonomous), Vijayawada.

DSC 3 A : Business Economics I

Business Economics I

Unit-I- Introduction

Meaning and Definitions of Business Economics - Nature and scope of Business Economics- Micro and Macro Economics and their differences.

Unit-II- Demand Analysis

Demand - Meaning - Definition - Determinants of Demand -- Demand function – Law of demand- Demand Curve - Exceptions to Law of Demand. Elasticity of Demand Meaning and Definition of Elasticity of Demand – Types of Elasticity of Demand – Measurements of Price elasticity of demand – Total outlay Method – Point Method – Arc Method.

Unit III Supply Analysis-

Law of supply - Factors influencing supply – Market equilibrium – Consumer surplus – Theory of consumer behavior – Utility and indifference curve analysis

Unit – IV- Cost and Revenue

Analysis Classification of Costs – Total - Average – Marginal and Cost function – Long-run – Short-run – Total Revenue - Average revenue – Marginal Revenue.

Unit-V- Break-Even Analysis

Type of Costs – Fixed Cost – Semi-variable Cost – Variable Cost– Cost behaviour - Breakeven Analysis - Its Uses and limitations.

References:

- S.Sankaran; Business Economics, Margham Publications, Chennai.
- Business Economics - Kalyani Publications.
- Business Economics – Himalaya Publishing House.
- Aryasri and Murthy Business Economics , Tata McGraw Hill.
- Business Economics, Maruthi Publications.

SRR & CVR GOVERNMENT DEGREE COLLEGE

(AUTONOMOUS)

VIJAYAWADA

Department of Commerce

1 Year B.Com (General-E.M&T.M) – II Semester

DSC1B: Financial Accounting

Syllabus

Unit-I: Final Accounts

Final Accounts: of Sole Trading Concerns - Closing and Adjusting Entries - Preparation of Trading Account, Profit & Loss Account and Balance Sheet.

UNIT II: Depreciation:

Depreciation - Meaning - Methods of Depreciation: Straight Line Method - Written Down Value Method - Annuity Method - Preparation of Journal Entries and Ledger Accounts (Problems).

UNIT III: Consignment:

Consignment - Meaning - Advantages - Features - Consignment v/s Sale - Terms used: Performa Invoice, Account Sale, Delcredere and Over-riding Commission - Accounting treatment in the books of Consignor and Consignee - Valuation of Consignment stock - Normal and Abnormal Loss - Invoice of goods at a price higher than cost price (Invoice Price). (Problems)

UNIT IV: Joint Ventures:

Joint ventures - Meaning - Features - Joint Venture v/s Consignment - Accounting Procedure – Methods of keeping records for Joint venture Accounts - Recording in own books - Recording in all co-ventures books - Separate set of books - Memorandum Method. (Problems)

UNIT - V: Partnership Accounts:

Partnership - Meaning - Legal provisions in the absence of Partnership Deed - Fixed and Fluctuating Capitals - Accounting Treatment of Goodwill - Admission of a Partner - Retirement and Death of a Partner - (Problems)

Suggested Readings:

1. S.P. Jain & K.L Narang, Fundamentals of Accounting-II, Kalyani Publishers.
2. Arulanandam, Fundamentals of Accounting-II, Himalaya Publishers
3. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand
4. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
5. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.

DEPARTMENT OF COMMERCE & BUSINESS MANAGEMENT

SRR&CVR Govt DEGREE COLLEGE(Autonomous), VIJAYAWADA

DSC2B: Business Environment

P.P.W.5

60+40

Unit-I: Overview of Business Environment

Business Environment – Meaning – Macro and Micro Dimensions of Business Environment – Economic – Political – Social – Technological – Legal – Ecological – Cultural – Demographic – Changing Scenario and implications – Indian Perspective – Global perspective,

Unit-II: Economic Growth

Meaning of Economic growth – Factors Influencing Development – Balanced Regional Development.

Unit-III - Development and Planning

Rostow's stages of economic development - Meaning – Types of plans – Main objects of planning in India – NITI Ayog and National Development Council – Five year plans.

Unit-IV : Economic Policies

Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Union budget – Structure and importance of Union budget – Monetary policy and RBI.

Unit-V - Cultural and Technological Environment:

Elements of Socio – Cultural Environment; Impact on Business – Social Audit - Technological Environment in India; Technology Transfer – Technology Policy.

References: 1. Rosy Joshi and Sangam Kapoor : Business Environment.

2. Francis Cherunilam : Business Environment.

3. S.K. Mishra and V.K. Puri : Economic Environment of Business.

4. K. Aswathappa : Essentials of Business Environment.

I Year B.Com(EM&TM) Degree Course —I Semester
Department of Commerce and Business Management,
SRR & CVR Government Degree College (Autonomous), Vijayawada.

DSC 3 A : Business Economics I

Business Economics I

Unit-I- Introduction

Meaning and Definitions of Business Economics - Nature and scope of Business Economics- Micro and Macro Economics and their differences.

Unit-II- Demand Analysis

Demand - Meaning - Definition - Determinants of Demand -- Demand function – Law of demand- Demand Curve - Exceptions to Law of Demand. Elasticity of Demand Meaning and Definition of Elasticity of Demand – Types of Elasticity of Demand – Measurements of Price elasticity of demand – Total outlay Method – Point Method – Arc Method.

Unit III Supply Analysis-

Law of supply - Factors influencing supply – Market equilibrium – Consumer surplus – Theory of consumer behavior – Utility and indifference curve analysis

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Type of Costs – Fixed Cost – Semi-variable Cost – Variable Cost– Cost behaviour - Breakeven Analysis - Its Uses and limitations.

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- Aryasri and Murthy Business Economics , Tata McGraw Hill.
- Business Economics, Maruthi Publications.

B.Com (Computer Application)

Admitted Batch 2017-18

Course Structure

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA

Department of Commerce
LIST OF SUBJECTS FOR B.Com (Computer Application)
(For Admitted Batch 2017-18)
ALLOCATION OF CREDITS
(As per Krishna University)
CBCS

Course: COMMERCE

Subject: B.Com (Computers)

SEMESTER – I

Sl. No.		Subject	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(60+40)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu	4	(60+40)100	3
3	Foundation Course-1	HVPE(Human Values & Professional Ethics)	2	50	2
4	Foundation Course-2	Communication & Soft Skills-1	2	50	2
5	DSC 1A	Principles of Accounting	5	(60+40)100	4
6	DSC 2A	Business Organization & Management	5	(60+40)100	4
7	DSC 3A	Computer Fundamentals & Photoshop	5	(60+40)100	4

SEMESTER – II

Sl. No.		Subject	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(60+40)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu	4	(60+40)100	3
3	Foundation Course-3	Environmental Studies	2	50	2
4	Foundation Course-4 A	ICT –1 (Information & Communication Technology)	2	50	2
5	DSC 1B	Financial Accounting-	5	(60+40) 100	4
6	DSC 2B	Business Economics	5	(60+40) 100	4
7	DSC 3B	Enterprise Resource Planning	5	(60+40) 100	4

**SRR & CVR GOVERNMENT DEGREE COLLEGE
(AUTONOMOUS)
VIJAYAWADA**

**Department of Commerce
1 Year B.Com (Computer Applications) – I Semester**

**DSC1A: Principles of Accounting
Syllabus**

UNIT-I: Introduction and Accounting Process

Financial Accounting - Definition, objectives, functions, advantages and limitations - Book keeping and Accounting - Accounting concepts and conventions - Accounting cycle - Accounting equation - Double Entry System - Classification of accounts - Rules of Debit and Credit - Journaling transactions - Ledger Posting (Problems)

UNIT-II: Subsidiary Books and Journal Proper

Preparation of various Subsidiary Books including different types of Cash Books - Simple Cash Book, Two columns Cash Book - Three column Cash Book - Petty Cash Book - Posting of Subsidiary Books totals into Ledger.

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Bills of Exchange - Meaning - Definition - Features - Bill v/s Promissory Note - Parties in the Bill - Honour and Dishonour of Bill - Renewal of Bill - Accommodation Bills - Entries in the books of Drawer and Drawee (Problems).

Suggested Readings:

1. S.P. Jain & K.L Narang, Fundamentals of Accounting-I, Kalyani Publishers.
2. Arulanandam, Fundamentals of Accounting-I, Himalaya Publishers
3. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand
4. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications

Proposed Syllabus For B.Com (Computer Applications)
I Year B.Com Degree Course -I Semester
SRR & CVR GOVERNMENT DEGREE COLLEGE(AUTONOMOUS)
Vijayawada
DSC 2A Business Organization and Management

Unit-I: Introduction:

Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship among Trade, Industry and Commerce.

Unit-II: Forms of Business Organizations:

Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative Society

Unit-III: Joint Stock Company:

Company Incorporation: Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences between Memorandum of Association and Articles of Association - Prospectus and its contents -

Unit-IV: Management and Organization: Process of Management: Planning; Decision-making; Organizing: Line and Staff - Staffing - Directing and Controlling; Delegation and Decentralization of Authority.

Unit –V: Stock Exchange and Mutual Funds:

Stock Exchange, Functions — Working of Stock Exchanges, Mutual Funds –Importance, Functions, Types — Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India



Appendix - III
B.Com(Computer Applications) Syllabus Under CBCS
w.e.f.2017-2018

Structure of Computer Applications Syllabus

I YEAR I SEMESTER

Computer Fundamentals & Photoshop

Course Outcome

To explore basic knowledge on computers and Photoshop's beauty from the practical to the painterly artistic and to understand how Photoshop will help you create your own successful images

UNIT-I:

Introduction to computers, characteristics and limitations of computer, Block diagram of computer, types of computers, uses of computers, computer generations. Number systems : binary, hexa and octal numbering system.

UNIT-II:

Input and output devices: Keyboard and mouse, inputting data in other ways, Types of Software: system software, Application software, commercial, open source, domain and free ware software, Memories: primary, secondary and cache memory. Windows basics: desktop, start menu, icons.

Unit -III

Introduction to Adobe Photoshop, Getting started with Photoshop, creating and saving a document in Photoshop, page layout and back ground, Photoshop program window-title bar, menu bar, option bar, image window, image title bar, status bar, ruler, Palettes, tool box, screen modes, saving files, reverting files, closing files.

Unit -IV

Images: working with images, image size and resolution ,image editing, colour modes and adjustments, Zooming & Panning an Image,, , Rulers, Guides & Grids- Cropping & Straightening an Image, Image backgrounds ,making selections.

Working with tool box: working with pen tool, save and load selection-working with erasers-working with text and brushes-Colour manipulations: colour modes- Levels – Curves - Seeing Colour accurately - Patch tool – Cropping-Reading your palettes - Dust and scratches- Advanced Retouching- smoothing skin

Unit-V

Layers: Working with layers- layer styles- opacity-adjustment layers, Filters, Working on Examples – wedding card presentation – Banners preparation – logos — Introduction to CS3, Additional features of CS3.

K.S. Rakesh

Chidambaram
Manoj
J. Paul
H. S. S.

SRR & CVR GOVERNMENT DEGREE COLLEGE

(AUTONOMOUS)

VIJAYAWADA

Department of Commerce

1 Year B.Com (Computer Applications) – II Semester

DSC1B: Financial Accounting

Syllabus

Unit-I: Final Accounts

Final Accounts: of Sole Trading Concerns - Closing and Adjusting Entries - Preparation of Trading Account, Profit & Loss Account and Balance Sheet.

UNIT II: Depreciation:

Depreciation - Meaning - Methods of Depreciation: Straight Line Method - Written Down Value Method - Annuity Method - Preparation of Journal Entries and Ledger Accounts (Problems).

UNIT III: Consignment:

Consignment - Meaning - Advantages - Features - Consignment v/s Sale - Terms used: Performa Invoice, Account Sale, Delcredere and Over-riding Commission - Accounting treatment in the books of Consignor and Consignee - Valuation of Consignment stock - Normal and Abnormal Loss - Invoice of goods at a price higher than cost price (Invoice Price). (Problems)

UNIT IV: Joint Ventures:

Joint ventures - Meaning - Features - Joint Venture v/s Consignment - Accounting Procedure – Methods of keeping records for Joint venture Accounts - Recording in own books - Recording in all co-ventures books - Separate set of books - Memorandum Method. (Problems)

UNIT - V: Partnership Accounts:

Partnership - Meaning - Legal provisions in the absence of Partnership Deed - Fixed and Fluctuating Capitals - Accounting Treatment of Goodwill - Admission of a Partner - Retirement and Death of a Partner - (Problems)

Suggested Readings:

1. S.P. Jain & K.L Narang, Fundamentals of Accounting-II, Kalyani Publishers.
2. Arulanandam, Fundamentals of Accounting-II, Himalaya Publishers
3. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand
4. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
5. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.

Proposed Syllabus For B.Com (Computer Applications)
I Year B.Com Degree Course -II Semester
SRR & CVR GOVERNMENT DEGREE COLLEGE(AUTONOMUS)
Vijayawada -520003
DSC 2B Business Economics

Unit-I- Introduction:

Meaning and Definitions of Business Economics - Nature and scope of Business Economics- Micro and Macro Economics and their Interface.

Unit-II- Demand Analysis:

Definition - Determinants of Demand -- Demand function – Law of demand- Demand Curve - Exceptions to Law of Demand - Elasticity of Demand – Types of Elasticity of Demand – Measurements of Price elasticity of Demand

UNIT-III: Supply Analysis:

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

Unit – IV: Cost and Revenue Analysis:

Classification of Costs – Total - Average – Marginal; Cost function – Long-run – Short-run – Total Revenue - Average revenue – Marginal Revenue - Production and Costs: Techniques of Maximization of output, Minimization of costs and Maximization of profit

Unit-V: Market Structure:

Concept of Market - Market structure - Perfect competition -characteristics - equilibrium price -

Monopoly- characteristics - Defects of Monopoly – Distinction between Perfect competition and Monopoly - Monopolistic Competition - Characteristics - Product differentiation - Oligopoly - characteristics - Price rigidity

References:

1. S.Sankaran, Business Economics, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics – Himalaya Publishing House.



Appendix - III
B.Com(Computer Applications) Syllabus Under CBCS
w.e.f.2017-2018

Structure of Computer Applications Syllabus

I YEAR II SEMESTER

Enterprise Resource Planning

Unit-I: Introduction: Overview of enterprise systems – Evolution - Risks and benefits - Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems.

Unit- II: ERP Solutions and Functional Modules: Overview of ERP software solutions- Small, medium and large enterprise vendor solutions, BPR and best business practices - Business process Management, Functional modules.

Unit-III: ERP Implementation: Planning Evaluation and selection of ERP systems - Implementation life cycle - ERP implementation, Methodology and Frame work- Training – Data Migration - People Organization in implementation-Consultants, Vendors and Employees.

Unit-IV: Post Implementation: Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.

Unit-V: Emerging Trends on ERP: Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing.

References:

1. Alexis Leon, ERP demystified, second Edition Tata McGraw-Hill, 2008.
2. Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India, 2012
3. Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill, 2008
4. Alexis Leon, Enterprise Resource Planning, second edition, Tata McGraw-Hill, 2008.
5. Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India, 2009
6. Vinod Kumar Grag and N.K. Venkitakrishnan, ERP- Concepts and Practice, PHI, 2006.
7. Summer, ERP, Pearson Education, 2008

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B.Com (Tax Procedure & Practice)

Admitted Batch 2017-18

Course Structure

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)

Vijayawada

Department of Commerce

List of Subjects for B.Com ((Tax Procedure &Practice))

(For Admitted Batch 2017-18)

ALLOCATION OF CREDITS

(As per Krishna University)

CBCS

Course: Commerce

Subject: B.Com (Tax Procedure &Practice)

SEMESTER – I

Sl. No.		Subject	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(60+40)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(60+40)100	3
3	Foundation Course-1	HVPE(Human Values & Professional Ethics)	2	50	2
4	Foundation Course-2	Communication & Soft Skills-1	2	50	2
5	DSC 1A	Principles of Accounting	5	(60+40)100	4
6	DSC 2A	Business Organization & Management	5	(60+40)100	4
7	DSC 3A	Business Economics- I	5	(60+40)100	4

SEMESTER – II

Sl. No.		Subject	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(60+40)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu)	4	(60+40)100	3
3	Foundation Course-3	Environmental Studies	2	50	2
4	Foundation Course-4 A	ICT –1 (Information & Communication Technology	2	50	2
5	DSC 1B	Financial Accounting-	5	(60+40)100	4
6	DSC 2B	Business Environment	5	(60+40)100	4
7	DSC 3B	Business Economics-II	5	(60+40)100	4

**SRR & CVR GOVERNMENT DEGREE COLLEGE
(AUTONOMOUS)
VIJAYAWADA**

Department of Commerce

1 Year B.Com (Tax Procedure & Practice) – I Semester

DSCIA: Principles of Accounting

Syllabus

UNIT-I: Introduction and Accounting Process

Financial Accounting - Definition, objectives, functions, advantages and limitations - Book keeping and Accounting - Accounting concepts and conventions - Accounting cycle - Accounting equation - Double Entry System - Classification of accounts - Rules of Debit and Credit - Journaling transactions - Ledger Posting (Problems)

UNIT-II: Subsidiary Books and Journal Proper

Preparation of various Subsidiary Books including different types of Cash Books - Simple Cash Book, Two columns Cash Book - Three column Cash Book - Petty Cash Book - Posting of Subsidiary Books totals into Ledger.

Journal Proper: - Opening Entries - Journal Entries having no place in Subsidiary Books - Any other Entries (Problems)

UNIT-III: Bank Reconciliation Statement

Bank Reconciliation Statement- Need - Reasons for difference between cash book and pass book balances - Problems on favorable and over-draft balances. (Problems).

UNIT-IV: Trial Balance and Rectification of Errors

Preparation of Trial Balance - Errors and their Rectification - Types of Errors - Rectification before and after preparation of final Accounts - Suspense Account - Effect of Errors on Profit. (Problems).

UNIT V: Bills of Exchange:

Bills of Exchange - Meaning - Definition - Features - Bill v/s Promissory Note - Parties in the Bill - Honour and Dishonour of Bill - Renewal of Bill - Accommodation Bills - Entries in the books of Drawer and Drawee (Problems).

Suggested Readings:

1. S.P. Jain & K.L Narang, Fundamentals of Accounting-I, Kalyani Publishers.
2. Arulanandam, Fundamentals of Accounting-I, Himalaya Publishers
3. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand
4. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications

Proposed Syllabus for B.Com
I Year B.Com Degree Course -I Semester — (Face)
Department of Commerce and Business Management
SRR & CVR GOVERNMENT DEGREE COLLEGE(AUTONOMOUS)
Vijayawada
DSC 2A Business Organization and Management

Unit-I: Introduction:

Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship among Trade, Industry and Commerce.

Unit-II: Forms of Business Organizations:

Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative Society

Unit-III: Joint Stock Company:

Company Incorporation: Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences between Memorandum of Association and Articles of Association - Prospectus and its contents -

Unit-IV: Management and Organization: Process of Management: Planning; Decision-making; Organizing: Line and Staff - Staffing - Directing and Controlling; Delegation and Decentralization of Authority.

Unit –V: Stock Exchange and Mutual Funds:

Stock Exchange, Functions — Working of Stock Exchanges, Mutual Funds –Importance, Functions, Types — Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India

I Year B.Com(Tax Procedure & Practice) Degree Course —I Semester
Department of Commerce and Business Management,
SRR & CVR Government Degree College (Autonomous), Vijayawada.

DSC 3 A : Business Economics I

Business Economics I

Unit-I- Introduction

Meaning and Definitions of Business Economics - Nature and scope of Business Economics- Micro and Macro Economics and their differences.

Unit-II- Demand Analysis

Demand - Meaning - Definition - Determinants of Demand -- Demand function – Law of demand- Demand Curve - Exceptions to Law of Demand. Elasticity of Demand Meaning and Definition of Elasticity of Demand – Types of Elasticity of Demand – Measurements of Price elasticity of demand – Total outlay Method – Point Method – Arc Method.

Unit III Supply Analysis-

Law of supply - Factors influencing supply – Market equilibrium – Consumer surplus – Theory of consumer behavior – Utility and indifference curve analysis

Unit – IV- Cost and Revenue

Analysis Classification of Costs – Total - Average – Marginal and Cost function – Long-run – Short-run – Total Revenue - Average revenue – Marginal Revenue.

Unit-V- Break-Even Analysis

Type of Costs – Fixed Cost – Semi-variable Cost – Variable Cost– Cost behaviour - Breakeven Analysis - Its Uses and limitations.

References:

- S.Sankaran, Business Economics, Margham Publications, Chennai.
- Business Economics - Kalyani Publications.
- Business Economics – Himalaya Publishing House.
- Aryasri and Murthy Business Economics , Tata McGraw Hill.
- Business Economics, Maruthi Publications.

SRR & CVR GOVERNMENT DEGREE COLLEGE, VIJAYAWADA
(AUTONOMOUS)

Department of Commerce

1 Year B.Com (Tax Procedure & Practice) – II Semester

DSCIB: Financial Accounting
Syllabus

Unit-I: Final Accounts

Final Accounts: of Sole Trading Concerns - Closing and Adjusting Entries - Preparation of Trading Account, Profit & Loss Account and Balance Sheet.

UNIT II: Depreciation:

Depreciation - Meaning - Methods of Depreciation: Straight Line Method - Written Down Value Method - Annuity Method - Preparation of Journal Entries and Ledger Accounts (Problems).

UNIT III: Consignment:

Consignment - Meaning - Features - Advantages - Consignment v/s Sale - Terms Used: Performa Invoice, Account Sale, Delcredere and Over-riding Commission - Accounting treatment in the books of Consignor and Consignee - Valuation of Consignment stock - Normal and Abnormal Loss - Invoice of goods at a price higher than cost price (Invoice Price). (Problems)

UNIT IV: Joint Ventures:

Joint ventures - Meaning - Features - Joint Venture v/s Consignment - Accounting Procedure – Methods of keeping records for Joint venture Accounts - Recording in own books - Recording in all co-ventures books - Separate set of books - Memorandum Method. (Problems)

UNIT - V: Partnership Accounts:

Partnership - Meaning - Legal provisions in the absence of Partnership Deed - Fixed and Fluctuating Capitals - Accounting Treatment of Goodwill - Admission of a Partner - Retirement and Death of a Partner - (Problems)

Suggested Readings:

1. S.P. Jain & K.L Narang, Fundamentals of Accounting-II, Kalyani Publishers.
2. Arulanandam, Fundamentals of Accounting-II, Himalaya Publishers
3. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand
4. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications
5. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.

DEPARTMENT OF COMMERCE & BUSINESS MANAGEMENT

SRR&CVR Govt DEGREE COLLEGE(Autonomous) , VIJAYAWADA

DSC2B: Business Environment

P.P.W.5

60+40

Unit-I: Overview of Business Environment

Business Environment – Meaning – Macro and Micro Dimensions of Business Environment – Economic – Political – Social – Technological – Legal – Ecological – Cultural – Demographic – Changing Scenario and implications – Indian Perspective – Global perspective.

Unit-II: Economic Growth

Meaning of Economic growth – Factors Influencing Development – Balanced Regional Development.

Unit-III - Development and Planning

Rostow's stages of economic development - Meaning – Types of plans – Main objects of planning in India – NITI Ayog and National Development Council – Five year plans.

Unit-IV : Economic Policies

Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Union budget – Structure and importance of Union budget – Monetary policy and RBI.

Unit-V - Cultural and Technological Environment:

Elements of Socio – Cultural Environment; Impact on Business – Social Audit - Technological Environment in India; Technology Transfer – Technology Policy.

References: 1. Rosy Joshi and Sangam Kapoor : Business Environment.

2. Francis Cherunilam : Business Environment.

3. S.K. Mishra and V.K. Puri : Economic Environment of Business.

4. K. Aswathappa : Essentials of Business Environment.

**I Year B.Com(Tax Procedure & Practice) Degree Course —II Semester
Department of Commerce and Business Management,
SRR & CVR Government Degree College (Autonomous), Vijayawada.**

DSC 3 B Business Economics II

Unit-I: Production and Costs:

Techniques of Maximization of output, Minimization of costs and Maximization of profit - Scale of production - Economies and Dis-economies of Scale - Costs of Production – Cobb-Douglas Production Function.

Unit-II: Market Structure-I:

Concept of Market - Market structure - Characteristics - Perfect competition - characteristics equilibrium price - profit maximizing output in the short and long run Monopoly- characteristics - Profit maximizing out-put in the short and long run - Defects of Monopoly – Distinction between Perfect competition and Monopoly.

Unit-III Market Structure-II:

Monopolistic Competition - Characteristics - Product differentiation - Profit maximization - Price and output in the short and long - run – Oligopoly - characteristics - Price rigidity - Kinked Demand Curve - Distribution - Concepts - Marginal Productivity - Theory of Distribution.

Unit-IV National Income and Economic Systems

: National Income - Definition Measurement - GDP - Meaning Fiscal deficit - Economic systems - Socialism - Mixed Economic System - Free Market economy.

Unit-V International Trade

Trade Cycles – Meaning – Phases – Consequences - International Trade – Concepts – Comparative Cost Theory – Balance of Trade – Balance of payments -WTO – Objectives and functions

Reference Books:

1. Aryasri and Murthy, Business Economics, Tata McGraw Hill
2. H.L Ahuja, Business Economics, Sultan Chand & Sons
3. KPM Sundaram, Micro Economics
4. Mankiw, Principles of Economics, Cengage Publications
5. Mithani, Fundamentals of Business Economics, Himalaya Publishing House
6. DAR Subrahmanyam & V Hari Leela, A Text Book on Business Economics, Maruthi Publishers.
7. A.V. R. Chary, Business Economics, Kalyani Publishers, Hyderabad.

B.B.A
Admitted Batch 2017-18
Course Structure

**SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA**

**SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA**

**Department of Commerce
LIST OF SUBJECTS FOR B.B.A
(For Admitted Batch 2017-18)
ALLOCATION OF CREDITS
(As per Krishna University)
CBCS**

Course: COMMERCE

Subject: B.B.A

SEMESTER – I

Sl. No.		Subject	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(60+40)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu	4	(60+40)100	3
3	Foundation Course-1	HVPE(Human Values & Professional Ethics)	2	50	2
4	Foundation Course-2	Communication & Soft Skills-1	2	50	2
5	DSC 1A	Management Process	5	(60+40)100	4
6	DSC 2A	Managerial Economics	5	(60+40)100	4
7	DSC 3A	Information Technology for Managers	5	(60+40)100	4

SEMESTER – II

Sl. No.		Subject	No. of Hours	Max. Marks	Credits
1	First Language	English	4	(60+40)100	3
2	Second Language	(Telugu/ Hindi/ Sanskrit/ Urdu	4	(60+40)100	3
3	Foundation Course-3	Environmental Studies	2	50	2
4	Foundation Course-4 A	ICT –1 (Information & Communication Technology)	2	50	2
5	DSC 1B	Quantitative Methods for Managers	5	(60+40) 100	4
6	DSC 2B	Accounting for Managers	5	(60+40) 100	4
7	DSC 3B	Business Environment	5	(60+40) 100	4

Proposed Syllabus of BBA (CBCS)
I Year BBA Degree Course —I Semester
Department of Commerce and Business Management,
SRR & CVR Government Degree College (Autonomous), Vijayawada.
DSC 1 A Management Process

Unit I Introduction of Subject

Meaning of Management and its importance – Roles and responsibility of 3 levels of Management. And their importance – Functions of Management and its importance – Challenges of Management and how to solve a case study.

Unit II Planning:

Concept, Process and Principles – Planning significance Techniques and Problems.

Unit III Organizing:

Concept Process and Principles, Techniques- Types of Organizations- Formal and Informal Organizational design – Departmentation, Types, Advantages and Disadvantages – Span of Control – Delegation of Authority and Responsibility, Centralization VS Decentralization, Line and Staff.

Unit IV Staffing:

Meaning, Process and importance – Leadership meaning – leadership styles and skills – Motivation, meaning and importance of motivation and theories – Communication: meaning, importance process, problems and importance, Barriers.

Unit V Controlling and Decision Making

: Concept of Control – Control Process –Characteristics of Effective Control System Decision making – Meaning - Steps in decision making process –Types. MBO – Meaning and process.

References:

- L.M. Prasad , “Principles and Practice of Management” Sultan Chand Pvt Ltd,
- Koontz, H and Wihrich H, Management, McGraw, New York.
- Stephen P. Robbins & Mary Coulter, “Management”
- Charles W. L. Hill & Steven McShane, “Principles of Management”
- P N P & Reddy Tripathi, “Principles Of Management”
- Tony Morden, “Principles Of Management”
- By Bartol & Martin, Management
- JS Chandran, Management: Concepts and Strategies, Vikas Publishing House Pvt Ltd.

Proposed Syllabus of BBA
I Year BBA Degree Course —I Semester
Department of Commerce and Business Management,
SRR & CVR Government Degree College (Autonomous), Vijayawada
DSC 2 A Managerial Economics

Unit –I introduction:

Economic and non-economic activities; business- meaning and its importance in the economy; economics: Definitions-Distinction between micro and macro economics; concept of utility; cardinal and ordinal utility; law of diminishing managerial utility; law of substitution.

Unit –II Demand supply and market equilibrium

Demand; meaning importance, types of demand, law of demand, elasticity of demand ; different types of elasticity of demand- price elasticity, income elasticity, cross elasticity and promotional elasticity-determinants elasticity of demand; supply ; meaning and importance, law of supply, market equilibrium , consumer surplus

Unit –III Production and costs

Concept of production, production function, distinction between short run and long run, law of variable proportions, law of returns to scale, concept of cost of production, cost function, cost in short run and cost of long run.

Unit –IV Market Structures and Pricing

Market structures: characteristics- perfect competition- monopoly- monopolistic competition – oligopoly, pricing in various market structures during short run and long run, different types of pricing and pricing strategies.

Unit –V National income

National income: definition – measurement – difficulties and problems in measurement of national income – different concepts of national income.

References:

- D A R. Subrahmanyam and V Hari Leela, A Text book on Managerial Economics, Maruthi Book Depot, Guntur.
- Gupta GS. Managerial Economics, Tata McGraw Hill
- Mithani DM., Fundamentals of Business Economics, Himalaya Publishers
- Suma Damodaran, "Managerial Economics", Oxford University Press.
- G.S. Gupta, "Managerial Economics", Tata McGraw-Hill 6.E.F. Brigham and J.L. Pappas, "Managerial Economics", The Dryden Press.
- 7. Ahuja, H.L., Managerial Economics, S.Chand.

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

Proposed Syllabus of 1 year BBA-II SEMESTER

DSC 1B QUANTITATIVE METHODS FOR MANAGERS

UNIT-1: INTRODUCTION TO BUSINESS STATISTICS: Meaning-definition-function-importance and limitations of statistics-collection of data-primary and secondary data-schedule and questionnaire-frequency distribution-tabulation-diagram and graphic presentation of data.

UNIT-2: MEASURES OF CENTRAL TENDENCY AND DISPERSION: Definition-Objectives and Characteristics of Central Tendency- Types of Averages-Arithmetic mean-Geometric mean-Harmonic mean-Median, Mode, Deciles, Percentiles Properties of averages and their applications. Objectives of dispersion-range-Quartile Deviation-Mean Deviation-Standard Deviation-Coefficient of variation.

UNIT-3: MEASURES OF CORRELATION AND REGRESSION: Meaning-definition and use of Correlation- Types of Correlation-Karl pearson's correlation coefficient-Spearman's Rank correlation-propable error- Meaning and utility of Regression analysis-comparison between correlation and Regression.

UNIT-4: INDEX NUMBERS: Meaning, importance of Index Numbers-Methods of Construction of Index numbers-Price Index numbers-Quantity Index numbers-Tests of Adequacy of Index numbers-Deflating Index numbers-Cost of Index numbers-Limitation of Index numbers.

UNIT-5 : SET THEORY: Set, subset, Types of sets-Operations on sets- Venn diagrams- De Morgan Laws and its applications.

References:

1.Fundamentals of Statistics: Gupta S.P.

2.Statistical-problems and solutions: Kapoor V.K.

3.Business Mathametics:Sancheti and Kapoor Sulthan Chand&sons

Appendix - IV

Semester - I :: B.B.A Programmes

Information Technology For Managers

Unit-I: IT in modern Organization: basic concepts of information system -organizational structure and IT Support at different organizational levels managing information technology in organizations. Introduction to computer systems: introduction to computers-five generations of computers-classification of digital computers system.

Unit-II: Computer Hardware: computer hardware: central processing unit .control Unit, mathematical logical unit. Memory: memory organization –random access memory, DRAM,SRAM, ROM, registers. Secondary storage devices: magnetic tapes. Magnetic disks, hard disk, flexible disks, optical disk Input devices: keyboard, mouse, trackball, game controllers, scanners, voice reorganization, webcams, and digital cameras.OCR, OMR, MICR. Output Devices: monitors, CRT monitors, flat panel monitors, printers: daisywheel, dot matrix, ink jet printers-plotters, multimedia projector.

Unit-III: Computer Software: system software and application software. operating system windows OS, Mobile device operating system, and notebook operating systems. Application software : Types of personal application software, Spread sheet-data management –word processing-desktop publishing, graphics ,CAD, CAM, CIM, Multi media speech recognition software, groupware, software suits.

Unit-IV: Telecommunication and Networks :Introduction, Analog and Digital signals, modulation, need of modulations, modems. Telecommunication System: communication processors: modem, multiplexers, front –end-processor. Communication media& channel : cable media, broad cast media channels twisted pair ,coaxial cable, fibres optical cable , microwave, satellite, radio, cellular radio, infrared global positioning systems. Networks: LAN, WAN, VAN, Virtual private network (VPN). Internet, Intranet and Extranets: The evolution of the Internet, Service provided by the Internet, World Wide Web.

Unit -V: New technologies in Information Technology: Introduction to hyper media, artificial intelligence and business intelligence, knowledge discovery in database: KDD data warehouse and data marts. data mining and OLAP,ERP-Supply chain management ,CRM-geographic information system.

References:

- 1) Ms J.J.L.R Bharathi Devi, A Text Book of IT,Maruthi Book Depot,Guntur.
- 2) N.V.N Chary and Lalitha S. Fundamentals of Information Technology, Kalyani Publishers, Hyderabad.
- 3) Turban Rainer Potter: Introduction to Information Technology Wiley India.

Chiranjeev
Subh
S. S. S.



**SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA**

**Department of Commerce and Business Management
Proposed Syllabus of BBA (CBCS)
1 Year BBA Degree Course –II Semester**

DSC 2B: Accounting for Managers

Unit – I Introduction to Accounting:

Need for accounting – definition, features, objectives, functions, systems and bases and scope of accounting- book keeping and accounting- branches of accounting- advantages and limitations – basic terminology used – accounting concepts and conventions. Accounting process – accounting cycle- accounting equation – classification of accounts- rules of double entry book keeping- identification of financial transaction- journalizing – posting to ledgers, balancing of ledgers accounts.

Computerized accounting: meaning and features- advantages and dis-advantages of computerized accounting- crating of an organization grouping of accounts- creation of accounts- creation of inventory – creation of stock group- stock categories, units of measurements stock items- entering of financial transactions – types of vouchers – voucher entry editing and deleting of vouchers- voucher numbering- customization of vouchers.

Unit –II subsidiary books and bank reconciliation statement:

Sub-division of journal preparation of subsidiary books including different types of cash books- simple cash book, cash book with cash and discount columns , cash book with cash, discount and bank columns, cash book with cash and bank columns and petty cash book. Preparation of sales register: purchase register, journal proper, debit note register, credit note register and different cash books including interest and discount transactions using computers.

Bank reconciliation statement: need – reasons for difference between cash book and pass book balances- problems on favorable and over draft balances- ascertainment of correct cash book balance. Preparation of bank reconciliation statement using computers.

Unit –III Trial balance, Final Accounts:

Trail balance: meaning , objectives, methods of preparation- final accounts: meaning, features, uses and preparation of manufacturing , trading accounts, profit and loss account and balance sheet- adjusting and close entries. Preparation of trial balance, trading, profit and loss account, processing of year ending and closing the books, adjusting and closing entries and balance sheet using computers.

Unit- IV Errors and Rectifications:

Errors and their rectification- types of errors – rectification before and after preparation of final accounts- suspense accounts- effect of errors on profit. Rectification of errors use in computers.

Unit – V Consignment and Joint ventures:

Consignment – features terms used Performa invoiceaccount sale Delcredere commission- accounting treatment in the books of the consignor and the consignee- valuation of consignment stock- normal and abnormal laws- invoice of goods at a price higher than the cost price.

Joint ventures- features – difference between joint ventures and consignment, accounting procedure – methods of keeping records for joint venture accountsmethod of recording in co-ventures books- separate set of books methods.

Reference Books:

1. K ArunJyothi, A Text book on Fundamentals of Accounts, Maruthi Publications, Guntur.
2. R L.Gupta and VK.Gupta, Principles and Practice of Accounts S Chand & Co.
3. S P Jain and KL Narang, Accountancy-I, Kalyani Publishers
4. VK Goyal Financial Accounting, Excel Text Books
5. T S.Grewal, Introduction to Accountancy- S.Chand& Co.
6. SN. Maheswari&VL.Maheswari, Advanced Accountancy-1, Vikas Publishing House

DEPARTMENT OF COMMERCE & BUSINESS MANAGEMENT

SRR&CVR Govt DEGREE COLLEGE(Autonomous) , VIJAYAWADA

DSC3B: Business Environment

p.p.w.5

60+40

Unit –I Frame work of Business Environment : Concept, significance and nature of business environment; elements of environment – internal and external

Unit – II Economic environment of business: Elements of economic environment; economic systems; economic planning in India, industrial policy, fiscal policy, economic reforms, economic liberalization

Unit –III Political and Legal environment of Business: Elements of political environment; government and business; legal environment and business, competition act, FEMA , licensing policy, consumerism and consumer protection act

Unit –IV Socio – Cultural and Technological environment of Business: Elements of sociocultural environment, elements of technological environment, social audit , research and development. Patent laws, technology transfer.

Unit -V: International and Recent Issues in Environment: Multinational Corporations; Foreign Collaborations and Indian Business; International Economic Institutions: WTO, World Bank, IMF and their importance to India; Foreign Trade Policies.

References:

- 1 .K.V.Sivaiah& V.B.M Das , Indian Industrial Economy, S.Chand & Company, New Delhi.
2. Francis Cherunilam, Business Environment , Himalaya Publications
3. Suresh Bedi, Business Environment, Excel Books New Delhi
4. Raj Agarwal and Paragdiwan, Business Environment, Excel Books New Delhi.
5. Sen Gupta NM., Government and Business in India, Vikas Publications New Delhi
- 6.Joshi,Business Environment,Kalyani Publishers,Hyderabad.

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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6. Advanced Accountancy – Chakraborty
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9. Corporate accounting – S.N. Maheswari, S.R.Maheswari, Vikas Publishing House.
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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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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.

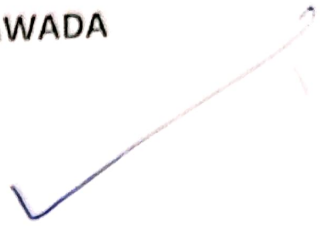
Unit –V: Collecting Banker and Paying Banker

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'Cenzo, 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.

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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.