

**SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA
(RE-Accredited by NAAC with B⁺, 3rd Cycle)**



**DEPARTMENT OF COMMERCE
For the Academic Year 2017-18**

[Choice Based Credit System]

**BOARD OF STUDIES 2017-18
18th April, 2017**

Courses from the Academic Year 2017-18

1. B.com General (E.M. & T.M.)
2. B.com (Tax Procedure & Practice)
3. B.com (Computer Application)
4. B.B.A. (Bachelor of Business Administration)

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)

Vijayawada 520004

(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 18 April 2017 10.30 A.m. in Room No. 204, under Chairmanship of Dr.B.Raghunatha Reddy, the In-Charge of the department SRR & CVR Govt. Degree College (Autonomous), Vijayawada - 520004. For the Academic year 2017-18.

The following members attended the meeting:

1. Prof. G.Challam Department of Commerce, ACHARAYA NAGURJUNA UNIVERSITY, Nagarjuna Nagar, GUNTUR.	University Nominee
2. Dr. K.Ratna Manikyam Lecturer-in-charge, Department of Commerce, Govt. Arts College, RAJAMAHENDRAVARAM, E.G.Dist.	Subject Expert
3. Dr.K.Peddi Raju, Lecturer-in-charge, Department of Commerce, Govt. Degree College, RAZOLE, E.G.Dist.	Subject Expert
4. Sri S. Nanne Subhani	Faculty Member
5. Sri K. Bhaskara Rao	Faculty Member
6. Sri P.V.N.Murthy	Faculty Member
7. Sri M.Srinavasa Rao	Faculty Member
8. Kum. K.Naveena	Faculty Member
9. Sri B.Siva Nageswar Rao	Faculty Member
10. Sri Syed.Abubakar Shahryar	Faculty Member
11. Sri P.Murali	Faculty Member
12. Smt. B.Prathima	Faculty Member
13. Smt. E.Sunitha	Faculty Member

Agenda:

- Item 1: Approval of syllabus for Semester I and II for the academic year 2017-18
- Item 2: Approval of Question paper blue print and model 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 Ist year of 1st & 2nd semesters. He apprised the members of the guidelines of the UGC and the 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 syllabus for semester I and II with the suggested modifications.
2. Resolved to approve the division of marks for internal and external examination along with the suggested blue print and model paper.
3. Resolved to approve the list of paper setters and examiners submitted by the department.

Syllabus for CBCS Semester I (Syllabus page no.)

Question Paper Blue Print (Blue print page no.)

Model Question Paper (page no.)

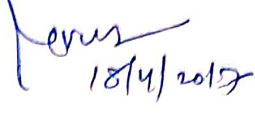

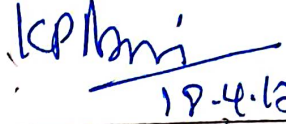
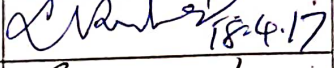


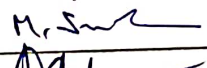
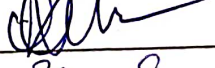
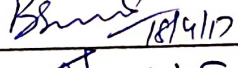


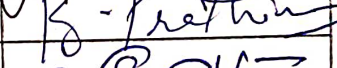

Syllabus for CBCS Semester II (page no.)


Question Paper Blue Print (Page no.)

Model Question Paper (Page no.)

List of paper setters and examiners (Page no.)

Signature of the members of the BoS:

Name	Position	Signature
1. Prof. G.Chalam, Department of Commerce, ACHARAYA NAGURJUNA UNIVERSITY, Nagarjuna Nagar, GUNTUR.	University Nominee	 18/4/2017
2. Dr. K.RatnaManikyam, Lecturer-in-charge, Department of Commerce, Govt. Arts College, RAJAMAHENDRAVARAM, E.G.Dist.	Subject Expert	 18/4
3. Dr.K.Peddi Raju. Lecturer-in-charge, Department of Commerce, Govt. Degree College, RAZOLE, E.G.Dist.	Subject Expert	 18-4-17
4. Sri S. Nanne Subhani	Faculty Member	 18-4-17
5. Sri K. Bhaskara Rao	Faculty Member	
6. Sri P.V.N.Murthy	Faculty Member	
7. Sri M.Srinavasa Rao	Faculty Member	
8. Kum. K.Naveena	Faculty Member	
9. Sri B.SivaNageswar Rao	Faculty Member	 18/4/17
10. Sri Syed.Abubakar Shahryar	Faculty Member	
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12. Smt. B.Prathima	Faculty Member	
13. Smt. E.Sunitha	Faculty Member	

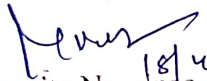

(Dr. B. Raghunatha Reddy)
Chairman
Board of Studies

Date: 18/4/17

SRR & CVR GOVT.DEGREE COLLEGE (AUTONOMOUS),
VIJAYAWADA.
(RE-Accredited by NAAC with B⁺, 3rd Cycle)
Department of Commerce



Scheme of Evaluation of I B.Com Courses
(Admitted Batches 2017-18)
Max.Marks:100.


Split	60 Marks
SEMESTER END EXAMS :	
INTERNALS:	40 Marks
Two Internals, assignments, Student Seminars, Field Visits, Viva Voce, Attendance and Performance	40 Marks
Total	<u>100 Marks</u>


University Nominee
18/4/2017

Subjects Experts


Chairman
18/4/17

1. 
18/4
2. 
18.4.17


PRINCIPAL
SRR & CVR GOVT. DEGREE COLLEGE
(Autonomus)
Machavaram, VIJAYAWADA - 520.004.

**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:

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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.

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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
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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)

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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

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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 :bipary, 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)

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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)

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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.

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**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.