

SRR & CVR GOVERNMENT DEGREE COLLEGE
(AUTONOMOUS)

VIJAYAWADA

Re-Accredited by NAAC with B, 3rd Cycle



DEPARTMENT OF COMMERCE

For the Academic Year 2019-20

[Choice Based Credit System]

Courses from the Academic Year 2019-20 – Semester-5

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



SRR & CVR GOVT. DEGREE COLLEGE (A)
MACHAVARAM, VIJAYAWADA - 4

Minutes Of The Meeting of The Up Gradation of Syllabus in the Subjects of Commerce & Business Administration

The meeting of the Up gradation of Syllabus in the subjects of Commerce & Business Administration was held on 02-03-2019 at 9:00 A.M. in SRR & CVR Govt. Degree College (Autonomous), Vijayawada - 520 004.

The following members attended the meeting :

Name	Position
1. Sri.Sk.Nanne Subani. Lecturer - In charge, Department of Commerce & Business Administration SRR & CVR Govt. Degree College(Autonomous), Vijayawada.	Chairman
2. Dr.R.Siva Rama Prasad. Professor in Commerce, Department of Commerce& Business Administration, Acharya Nagarjuna Univesity, Nagarjuna Nagar,Guntur.	University Nominee
3. Dr.K.RatnaManikyam. Lecturer - In-Charge in Department of Commerce, Govt. Arts College, Rajamahendravaram, East Godavari Dist.	Subject Expert
4. Dr.K.Peddi Raju. Lecturer - In-Charge in Department of Commerce, Govt. Degree College, Razole, East Godavari Dist.	Subject Expert
5.	Special Member
6. Sri.P.V.N.Murthy	Faculty Member
7. Sri.M.Srinivasa	Faculty Member
8. Sri.B.Siva Nageswara Rao	Faculty Member
9. Sri.P.Murali	Faculty Member
10. Smt.G.KAruna Sri	Faculty Member
11. Dr.B.Prathima	Faculty Member
12. Smt.E.Sunitha	Faculty Member
13. Dr.M.SyamBabu	Faculty Member

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Agenda :

Item 1 : Approval of syllabus for Semester V of B.Com General (E.M.&T.M.), B.Com (Computer Application) and BBA for the academic year 2019-20.

Item 2 : Approval of Question paper blue print and model paper.

Item 3 : To approve validity of this syllabus for next three years.

Item 4 : To divide 100 marks into internal 40 marks and external 60 marks.

Item 5 : Approval of list of paper setters and examiners.

Item 6 : To evaluate internal Assessment, Assignment / Viva/ Assessment / Seminar / Project / Two mid examinations.

Item 7 : Any other item with the approval of the chair.

The Chairperson welcomed the members and initiated discussion on the syllabus for V semester. He/She appraised 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 :

Resolution s :

1. Resolved to adopt the syllabus for semester V with the suggested modifications.
2. Resolved to approve the division of marks for internal and external examinations along with the suggested blue print and model paper.
3. Resolved to approve the list of paper setters and examiners submitted by the department.
4. To pass the exam student has to get 40% in internal & external examinations.
5. Further the committee resolved to give empowerment for any small changes to the Chairman of BOS.
6. For practical's V Semesters is max. 50 mark per sem. Exam duration 3 hrs. 2 credits, work load 3 hrs per batch per week. Each batch consists of max. 15 students. Spill over batch is minimum of 8 students.

Syllabus for CBCS Semester - enclosed

Blue Print - enclosed

Model Question Paper - enclosed


University Nominee

1. 

Subject Expert

2. 

Chairman

Board of Studies

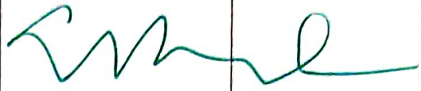
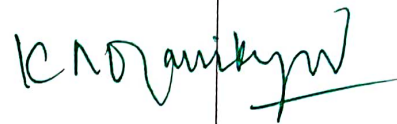
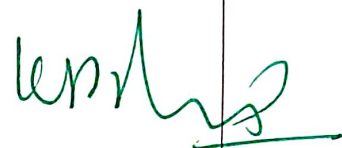

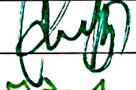
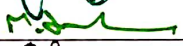

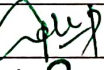



Lecturer Incharge

Department of Commerce

U R R & C V R Govt Degree Coll

W U D A S O S D

Signature of the members of the BOS :

Name	Position	Signature
1. Sri.Sk.Nanne Subani. Lecturer – In charge, Department of Commerce & Business Administration SRR & CVR Govt. Degree College(Autonomous), Vijayawada.	Chairman	
2. Dr.R.Siva Rama Prasad. Professor in Commerce, Department of Commerce& Business Administration, Acharya Nagarjuna Univesity, Nagarjuna Nagar,Guntur.	University Nominee	
3. Dr.K.RatnaManikyam. Lecturer - In-Charge in Department of Commerce, Govt. Arts College, Rajamahendravaram, East Godavari Dist.	Subject Expert	
4. Dr.K.Peddi Raju. Lecturer - In-Charge in Department of Commerce, Govt. Degree College, Razole East Godavari Dist.	Subject Expert	
5.	Special Member	
6. Sri.P.V.N.Murthy	Faculty Member	
7. Sri.M.Srinivasa	Faculty Member	
8. Sri.B.Siva Nageswara Rao	Faculty Member	
9. Sri.P.Murali	Faculty Member	
10. Smt.G.KAruna Sri	Faculty Member	
11. Dr.B.Prathima	Faculty Member	
12. Smt.E.Sunitha	Faculty Member	
13. Dr.M.SyamBabu	Faculty Member	



S.N.SUBANI

Chairman

Board of Studies

Department of Commerce
SRR & C.V.R. Govt. Degree College
VIJAYAWADA



SRR & CVR GOVT. DEGREE COLLEGE (A)
MACHAVARAM, VIJAYAWADA - 4

A meeting on Up gradation of Syllabus of Dept. of Commerce & Business Administration.
Up gradation of Syllabus Meeting for Commerce.

List of Examiners for Theory / Practical

S.No	Name of the Examiner	Designation	College	Place
1.	Dr.K.RatnaManikyam	Lecturer	Govt., Art College	Rajamahendravaram, E.G. Dist.
2.	Dr.K.Peddi Raju	Lecturer	GDC	Razole E.G. Dist.
3.	Sri Ch.Pulla Reddy	Lecturer	GDC for Women	Guntur
4.	Dr.K.Venu Gopal	Lecturer	GDC for Women	Chottoor
5.	Sri.C.V.Ravi Shankar	Lecturer	RRDS GDC	Bhimavaram W.G. Dist.
6.	Dr.A.A.Annapurna	Lecturer	Govt Arts College	Rajamahendravaram, E.G. Dist.
7.	Dr.P.Shanmukha Rao	Lecturer	Govt Arts College	Rajamahendravaram, E.G. Dist.
8.	Dr.Panduranga Rao	Lecturer	P.R. GDC	Kakinada, E.G. Dist
9.	Di.K.Srinivasa Rao	Lecturer	GDC	Ravulapalem, E.G. Dist
10.	Dr.B.P.Narasa Reddy	Lecturer	Govt., Arts College	Rajamahendravaram, E.G. Dist.
11.	Sri.C.G.Appala Narasimha	Lecturer	Govt., Arts College	Rajamahendravaram, E.G. Dist.
12.	Sri.G.Chandrayaiah	Lecturer	GDC	Ravulapalem, E.G. Dist
13.	Dr.Ch.Rama Krishna	Lecturer	GDC	Ravulapalem, E.G. Dist
14.	N.Srinivasa Rao	Lecturer	GDC	Dumpagada, Aakividu Mandal, W.G. Dist.
15.	K.Naveen	Lecturer	GDC Women	Nadadavolu, W.G. Dist
16.	K.Ravi Kumar	Lecturer	VSK - GDC	Visakapatnam
17.	D.Siva Satya Narayana Raju	Lecturer	VSK - GDC	Visakapatnam
18.	K.Rama Rao	Lecturer	VSK - GDC	Visakapatnam
19.	V.Chitti Babu	Lecturer	VSK - GDC	Visakapatnam
20.	Ch.Vishnu Murthy	Lecturer	VSK - GDC	Visakapatnam

DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION PANEL FOR
PAPER SETTERS FOR AUTONOMOUS

S.No	Name of the Examiner	Designation	College	Place
1.	B.Rama Chandra Rao	Lecturer	VSK - GDC	Visakapatnam
2.	Syed Abubakar Shaharyar	Lecturer	GDC	Tiruvuru

3.	A.Dhana Lakshmi	Lecturer	GDC	Tiruvuru
4.	Dr.Ch.Appa Rao	Lecturer	GDC	Movva
5.	B.Rama Krishna	Lecturer	GDC	Avanigadda
6.	Dr.Venkateswara Rao	Lecturer	PR GDC	Kakinada
7.	Ch.Balaji	Lecturer	PR GDC	Kakinada
8.	Ch.Bramhaiah	Lecturer	GDC	Movva
9.	Ch.Kondala Rao	Lecturer	GDC	Movva
10.	M.d.Abdul Gaffer	Lecturer	GDC	Movva
11.	Dr.K.Sudhakar	Lecturer	Academic Wing - A.P. CCE	Vijayawada
12.	Dr.K.Lakshman	Lecturer	GDC	Rampachaudavaram. E.G.Dist.
13.	B.Ankala Rao	Lecturer	GDC	Gannavaram
14.	Dr.Boss	Lecturer	GDC	Razole
15.	Dr.P.Venu Gopal	Lecturer	GDC	Puttur
16.	Dr.D.Bhaskara Raju	Lecturer	GDC	Puttur
17.	Dr.Divakar	Lecturer	GDC	Janga Reddy Gudem
18.	Dr.U.Narasimhulu	Lecturer	GDC	Gudur
19.	Dr.Prathima	Lecturer	GDC	Macharla

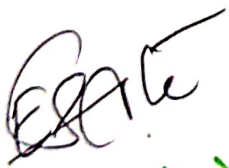
Prathima 

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Prathima







M. Srinivas Rao

B.S. Nagarwanthi



SRR & CVR GOVT. DEGREE COLLEGE (A)
MACHAVARAM, VIJAYAWADA - 4

A meeting on Up gradation of Syllabus of Dept. of Commerce & Business Administration.
Up gradation of Syllabus Meeting for Business Administration.

List of Examiners for Theory / Practical

S.No	Name of the Examiner	Designation	College	Place
1.	Dr.K.RatnaManikyam	Lecturer	Govt., Art College	Rajamahendravaram, E.G. Dist.
2.	Dr.K.Peddi Raju	Lecturer	GDC	Razole E.G. Dist.
3.	Sri Ch.Pulla Reddy	Lecturer	GDC for Women	Guntur
4.	Dr.K.Venu Gopal	Lecturer	GDC for Women	Chittoor
5.	Sri.C.V.Ravi Shankar	Lecturer	RRDS GDC	Bhimavaram W.G. Dist.
6.	Dr.A.A.Annapurna	Lecturer	Govt Arts College	Rajamahendravaram, E.G. Dist.
7.	Dr.P.Shanmukha Rao	Lecturer	Govt Arts College	Rajamahendravaram, E.G. Dist.
8.	Dr.Panduranga Rao	Lecturer	P.R. GDC	Kakinada, E.G. Dist
9.	Di.K.Srinivasa Rao	Lecturer	GDC	Ravulapalem, E.G. Dist
10.	Dr.B.P.Narasa Reddy	Lecturer	Govt., Arts College	Rajamahendravaram, E.G. Dist.
11.	Sri.C.G.Appala Narasimha	Lecturer	Govt., Arts College	Rajamahendravaram, E.G. Dist.
12.	Sri.G.Chandrayaiah	Lecturer	GDC	Ravulapalem, E.G. Dist
13.	Dr.Ch.Rama Krishna	Lecturer	GDC	Ravulapalem, E.G. Dist
14.	N.Srinivasa Rao	Lecturer	GDC	Dumpagada, Aakividu Mandal, W.G. Dist.
15.	K.Naveen	Lecturer	GDC Women	Nadadavolu, W.G. Dist

DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION PANEL FOR
PAPER SETTERS FOR AUTONOMOUS

1.	Dr.Ch.Appa Rao	Lecturer	GDC	Movva
2.	B.Rama Krishna	Lecturer	GDC	Avanigadda
3.	Dr.Venkateswara Rao	Lecturer	PR GDC	Kakinada
4.	Ch.Balaji	Lecturer	PR GDC	Kakinada
5.	Ch.Bramhaiah	Lecturer	GDC	Movva
6.	Ch.Kondala Rao	Lecturer	GDC	Movva
7.	M.d.Abdul Gaffer	Lecturer	GDC	Movva
8.	Dr.K.Sudhakar	Lecturer	Academic Wing	Vijayawada

9.	Dr.K.Lakshman	Lecturer	- A.P. CCE GDC	Rampachaudavaram, E.G.Dist.
10.	B.Ankala Rao	Lecturer	GDC	Gannavaram
11.	Dr.Boss	Lecturer	GDC	Razole
12.	Dr.P.Venu Gopal	Lecturer	GDC	Puttur
13.	Dr.D.Bhaskara Raju	Lecturer	GDC	Puttur
14.	Dr.Divakar	Lecturer	GDC	Janga Reddy Gudem
15.	Dr.U.Narasimhulu	Lecturer	GDC	Gudur
16.	Dr.Prathima	Lecturer	GDC	Macharla

Prathima

Prathima

Prathima

Prathima

Prathima (M. Srinivasan)

Prathima

Prathima

Prathima - B.S. Nagaraj

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA

Department of Commerce & Business Administration

Scheme of Evaluation of III B.Com & BBA Courses – Admitted Batch 2019-20.

Max. Marks – 100

Split

Semester end	60 Marks
Internals	40 Marks

~~Two Internals, Assignments, Student Seminars.~~

Field Visits, Viva Voce, Attendance and Performance.

Total 100 Marks


University Nominee

1. 

2. 

Subject Expert

Chairman
Board of Studies

Lecturer in Charge
Department of Commerce
S.R.R. & C.V.R. Govt. Degree College
VIJAYAWADA


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

7

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

Re-Accredited by NAAC with B, 3rd Cycle



DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION

SEMESTER - VI

[Choice Based Credit System]

Courses with effect from the Academic Year 2019-20

- 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-520004

(RE-Accredited by NAAC with B⁺, 3rd Cycle)

Department of Commerce & Business Administration

Minutes of the meeting of the Board of Studies in the subject of Commerce and Business Administration for Semester VI.

The meeting of the Board of Studies for upgradation of VI Semester syllabus in the subject of Commerce and Business Administration was held on **11 September, 2019** at 02.00 P.M. in the Department of Commerce under Chairmanship of **Sri P.V.N.Murthy**, In-Charge of the Department, SRR&CVR Govt. Degree College (Autonomous), Vijayawada-520004 for the Academic year 2019-20.

Members attended the Meeting:

1. P.V.N.Murthy. Lecturer In-Charge, Department of Commerce & Business Administration. SRR & CVR Govt., Degree College(A) VIJAYAWADA	Chairman
2. Prof. R. Siva Ram Prasad Dean - Department of Commerce, Acharaya Nagarjuna University, Nagarjuna Nagar, GUNTUR.	University Nominee
3. Dr. K.Ratna Manikyam Lecturer-in-charge, Department of Commerce, Govt. Arts College, RAJAMAHENDRAVARAM, E.G.Dist.	Subject Expert
4. Dr.K.Peddi Raju, Lecturer-in-charge, Department of Commerce, Govt. Degree College, RAZOLE, E.G.Dist.	Subject Expert
5. Sri M.Srinivasa Rao	Faculty Member
6. Sri B.Siva Nageswara Rao	Faculty Member
7. Sri P.Murali	Faculty Member
8. Smt.G Karuna Sri	Faculty Member
9. Dr. B.Prathima	Faculty Member
10. Dr.M.Shyam Babu	Faculty Member
11. Smt. E.Sunitha	Faculty Member

Agenda:

1. Approval of syllabus for Semester VI for the academic year 2019-20.
2. Approval of Question paper blue print and model paper.
3. Approval of list of paper setters and examiners.
4. Any other issues, if any, with the approval of the chair.

The Chairperson, Board of Studies welcomed the members and initiated discussion on the syllabus for VIth semester. He appraised the members on 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:

- Resolved to adopt the present University CBCS syllabus for semester VI with the suggested modifications.
- Resolved to approve the division of marks for internal and external examination along with the suggested blue print and model paper.
- Resolved to approve the list of paper setters and examiners submitted by the department.

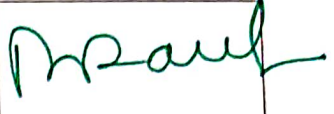
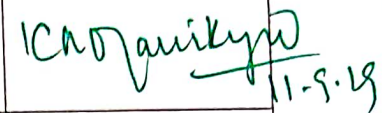

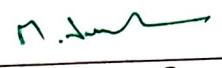
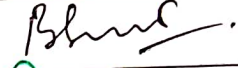



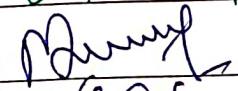
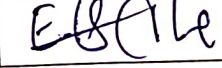

University Nominee 11/9/19

1. ICNO guidelines 11-9-19
2. ICP 11/9/2019

Subject Experts



Chair Person
Board of Studies

Signature of the Members of the Board of Studies:

NAME	Position	Signature
1. Prof.R. Siva Ram Prasad Dean - Department of Commerce, Acharaya Nagarjuna University Nagarjuna Nagar, GUNTUR.	University Nominee	
2. Dr. K.Ratna Manikyam Lecturer-in-charge, Dept. of Commerce, Govt. Arts College, RAJAMAHENDRAVARAM, E.G.Dist.	Subject Expert	 11-9-19
3. Dr.K.Peddi Raju, Lecturer-in-charge, Department of Commerce, GDC, RAZOLE, E.G.Dist.	Subject Expert	 11/9/2019
4. Sri M.Srinavasa Rao	Faculty Member	
5. Sri B.Siva Nageswara Rao	Faculty Member	
6. Sri P.Murali	Faculty Member	 11/9
7. Smt.G Karuna Sri	Faculty Member	 11/9/2019
8. Dr. B.Prathima	Faculty Member	 11/9/19
9. Dr.M.Syam Babu	Faculty Member	
10. Smt. E.Sunitha	Faculty Member	

Station:

Date:


(P. V. N. Murthy)
Chairman
Board of Studies

SRR & CVR GOVERNMENT DEGREE COLLEGE (Autonomous)

VIJAYAWADA-520004

(RE-Accredited by NAAC with B⁺, 3rd Cycle)

Department of Commerce & Business Administration

Scheme of Evaluation of VI Semester (III Year) -B.Com & BBA Courses –
Admitted Batch 2017-18

Max.Marks-100 Marks



Split

Semester End Exams 60 Marks

Internals: 40 Marks

(Two Internals, Assignments, Student Seminars,
Field Visits, Viva-Voice and Attendance)


University Nominee

1. 
11.9.19
2. 
11/9/2019
Subject Expert


Chair Person
Board of Studies

SRR & CVR GOVERNMENT DEGREE COLLEGE (Autonomous)

VIJAYAWADA-520004

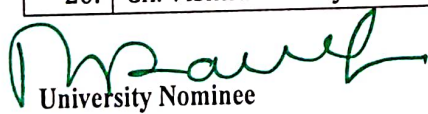
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Department of Commerce & Business Administration

Upgradation of Syllabus Meeting for Commerce

List of Examiners for Theory / Practical

S.No.	Name of Examiner	Designation	College	Place
1.	Dr.K.Ratna Manikyam	Lecturer	Govt. Arts College	Rajamahendravaram, E.G. Dist.
2.	Dr.K.Peddi Raju	Lecturer	GDC	Razole E.G. Dist.
3.	Sri.CH. Pulla Reddy	Lecturer	GDC for Women	Guntur
4.	Dr.K. Venu Gopal	Lecturer	GDC for Women	Chitoor
5.	Sri.C.V. Ravi Shankar	Lecturer	RRDS GDC	Bhimavaram, W.G. Dt.
6.	Dr.A.A. Annapurna	Lecturer	Govt. Arts College	Rajamahendravaram, E.G. Dist.
7.	Dr.P. Shanmukha Rao	Lecturer	Govt. Arts College	Rajamahendravaram, E.G. Dist.
8.	Dr. Pandu Ranga Rao	Lecturer	P.R. GDC	Kakinada, E.G. Dist.
9.	Dr.K. SrinivasaRao	Lecturer	GDC	Ravulapalem, E.G. Dist
10.	Dr.B.P. Narasa Reddy	Lecturer	Govt. Arts College	Rajamahendravaram, E.G. Dist.
11.	Sri.C.G. AppalaNarsimha	Lecturer	Govt. Arts College	Rajamahendravaram, E.G. Dist.
12.	Dr.P.P.Chandra Bose	Lecturer	GDC	Razole, E.G. Dist
13.	Dr.CH. Ramesh	Lecturer	GDC	Ramachandra Puram, E.G. Dist
14.	N. Srinivasa Rao	Lecturer	GDC	Dumpagadapa, W.G. Dt
15.	K.Naveen	Lecturer	GDC Women	Nidadavolu, W.G. Dist.
16.	k. Ravi Kumar	Lecturer	VSK-GDC	Visakapatnam
17.	D. Siva SatyanarayanaRaju	Lecturer	VSK-GDC	Visakapatnam
18.	K. Rama Rao	Lecturer	VSK-GDC	Visakapatnam
19.	V. ChittiBabu	Lecturer	VSK-GDC	Visakapatnam
20.	Ch. Vishnu Murthy	Lecturer	VSK-GDC	Visakapatnam


University Nominee

Subject Expert


Chair Person
Board of Studies

1. K. Ratna Manikyam
11.9.19
2. K. Peddi Raju
11/9/2019

SRR & CVR GOVERNMENT DEGREE COLLEGE (Autonomous)

VIJAYAWADA-520004

(RE-Accredited by NAAC with B⁺, 3rd Cycle)

Department of Commerce & Business Administration

Upgradation of Syllabus Meeting for Commerce

List of Paper Setters for Theory / Practical

S.No.	Name of the Examiner	Designation	College	Place
1.	B. Rama Chandra Rao	Lecturer	VSK – GDC	Visakhapatnam
2.	Syed AbubakarShaharyar	Lecturer	GDC	Tiruvuru
3.	A. Dhana Lakshmi	Lecturer	GDC	Tiruvuru
4.	Dr.Ch. AppaRao	Lecturer	GDC	Movva
5.	B. Rama Krishna	Lecturer	GDC	Avanigadda
6.	Dr. VenkateswaraRao	Lecturer	PR GDC	Kakinada
7.	CH. Balaji	Lecturer	PR GDC	Kakinada
8.	CH. Bramhaiah	Lecturer	GDC	Movva
9.	CH. KondalaRao	Lecturer	GDC	Movva
10.	MD. Abdul Gaffer	Lecturer	GDC	Movva
11.	Dr.K. Sudhakar	Lecturer	Academic Wing – A.P. CCE	Vijayawada
12.	Dr.K. Lakshman	Lecturer	GDC	Rampachodavaram, E.G. Dist.
13.	B. AnkalaRao	Lecturer	GDC	Gannavaram
14.	Dr. Boss	Lecturer	GDC	Razole
15.	Dr.P. VenuGopal	Lecturer	GDC	Puttur
16.	Dr.D. BhaskaraRaju	Lecturer	GDC	Puttur
17.	Dr. Divakar	Lecturer	GDC	Janga Reddy Gudem
18.	Dr.U. Narasimhulu	Lecturer	GDC	Gudur
19.	Dr.Prathima	Lecturer	GDC	Macharla


University Nominee

1. Venkateswara Rao
2. Lakshman, 11/11/19
11/9/2019
Subject Expert


Chair Person
Board of Studies

SRR & CVR GOVERNMENT DEGREE COLLEGE (Autonomous)

VIJAYAWADA-520004

(RE-Accredited by NAAC with B⁺, 3rd Cycle)

Department of Commerce & Business Administration

Upgradation of Syllabus Meeting for Business Administration

List of Examiners for Theory / Practical

S.No.	Name of Examiner	Designation	College	Place
1.	B. Rama Chandra Rao	Lecturer	VSK – GDC	Visakhapatnam
2.	Syed AbubakarShaharyar	Lecturer	GDC	Tiruvuru
3.	A. Dhana Lakshmi	Lecturer	GDC	Tiruvuru
4.	Dr.Ch. AppaRao	Lecturer	GDC	Movva
5.	B. Rama Krishna	Lecturer	GDC	Avanigadda
6.	B. AnkalaRao	Lecturer	GDC	Gannavaram
7.	Dr. Boss	Lecturer	GDC	Razole
8.	B. Rama Krishna	Lecturer	GDC	Avanigadda
9.	Dr. VenkateswaraRao	Lecturer	PR GDC	Kakinada
10.	CH. KondalaRao	Lecturer	GDC	Movva
11.	MD. Abdul Gaffer	Lecturer	GDC	Movva
12.	Dr.D. BhaskaraRaju	Lecturer	GDC	Puttur
13.	Dr. Divakar	Lecturer	GDC	Janga Reddy Gudem
14.	CH. Balaji	Lecturer	PR GDC	Kakinada
15.	CH. Bramhaiah	Lecturer	GDC	Movva
16.	Dr.U. Narasimhulu	Lecturer	GDC	Gudur
17.	Dr.Prathima	Lecturer	GDC	Macharla


University Nominee

1. K. S. Srinivasulu Reddy
11-9-19
2. K. S. Srinivasulu Reddy
11/9/2019
Subject Expert


Chair Person
Board of Studies

SRR & CVR GOVERNMENT DEGREE COLLEGE (Autonomous)

VIJAYAWADA-520004

(RE-Accredited by NAAC with B⁺, 3rd Cycle)

Department of Commerce & Business Administration

Upgradation of Syllabus Meeting for Business Administration

List of Setters for Theory / Practical

S.No.	Name of Examiner	Designation	College	Place
1.	V. ChittiBabu	Lecturer	VSK-GDC	Visakapatnam
2.	Ch. Vishnu Murthy	Lecturer	VSK-GDC	Visakapatnam
3.	Sri.CH. Pulla Reddy	Lecturer	GDC for Women	Guntur
4.	Dr.K. VenuGopal	Lecturer	GDC for Women	Chittoor
5.	D. Siva SatyaNarayanaRaju	Lecturer	VSK-GDC	Visakapatnam
6.	K. Rama Rao	Lecturer	VSK-GDC	Visakapatnam
7.	Dr.K.RatnaManikyam	Lecturer	Govt. Arts college	Rajamahendravaram, E.G. Dist.
8.	Dr.K.Peddi Reddy	Lecturer	GDC	Razole E.G. Dist.
9.	K.Naveen	Lecturer	GDC Women	Nidadavolu, W.G. Dist.
10.	k. Ravi Kumar	Lecturer	VSK-GDC	Visakapatnam
11.	Sri.C.V. Ravi Shankar	Lecturer	RRDS GDC	Bhimavaram, W.G. Dist.
12.	Dr.A.A. Annapurna	Lecturer	Govt. Arts College	Rajamahendravaram, E.G. Dist.
13.	Dr.CH. Rama Krishna	Lecturer	GDC	Ravulapalem, E.G. Dist
14.	N. SrinivasaRao	Lecturer	GDC	Dumpagada, AakividuMandal, W.G. Dist.
17.	Sri.C.G. AppalaNarsimha	Lecturer	Govt. Arts College	Rajamahendravaram, E.G. Dist.
18.	Sri.G. Chandrayaiah	Lecturer	GDC	Ravulapalem, E.G. Dist
19.	Dr.K. SrinivasaRao	Lecturer	GDC	Ravulapalem, E.G. Dist
20.	Dr.B.P. Narasa Reddy	Lecturer	Govt. Arts College	Rajamahendravaram, E.G. Dist.


University Nominee

Subject Expert


Chair Person
Board of Studies


PRINCIPAL
SRR & CVR GOVT. DEGREE COLLEGE
(Autonomous)

1. K.RatnaManikyam
2. K.Peddi Reddy
11/9/2019

**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

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.

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.

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).

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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).

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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



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

Chellay
Sub
T. T. T.



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
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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.

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 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~~ 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

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 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.

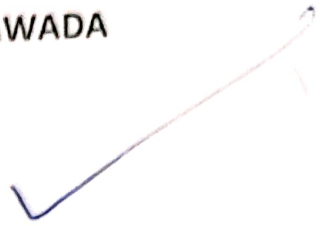
Unit –V: Collecting Banker and Paying Banker

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.

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2. Kapoor ND, Mercantile Law, Sultan Chand
3. Balachandram V, Business Law Tata
4. Tulasian, Business Law Tata
5. Pillai Bhagavathi Business Law, S Chand
6. Business Laws, Maruthi Publishers

B.B.A

ADMITTED BATCH 2017-2020

COURSE STUCTURE

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA

Department of Commerce

List of Subjects for B.B.A

For the Academic Year 2018-19

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: B.B.A

Subject: Commerce

SEMESTER - III

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

SEMESTER - IV

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

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

Operations Management

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

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

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

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

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

References:

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



2

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

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

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

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

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

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

References:

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

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

3: Organizational Behaviour

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

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

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

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

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

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

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

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

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

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

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

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

Financial Management

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

Unit-II: Capital budgeting: nature of investment decisions; capital Budgeting Methods- Traditional method-Discounted cash flow methods, NPV and IRR comparison: capital rationing, risk analysis in capital budgeting.

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

Unit-IV: Capital structure theories: traditional and MM hypotheses; determining capital structure in practice; Capital structure planning. Cost of capital: meaning and significance of cost of capital; calculation of cost of debt, preference capital, equity capital and retained earnings; Operating and financial leverages; measurement of leverages; effects of operating and financial leverages on profit.

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

References:

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

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

BBA – Semester IV
Proposed Syllabus of BBA

Marketing Management

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

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

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

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

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

References:

- 1) Philip Kotler and Armstrong, Principles of Marketing, PHI
- 2) Philip Kotler, Marketing Management, PHI
- 3) V.S Ramaswamy and S. Namakuari, Marketing Management.
- 4) J.P.Gupta and Joyti Rana, Principles of Marketing Management, R. Chand & Co. New Delhi.

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

Business Ethics and Corporate Governance

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

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

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

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

Companies Act 2013

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

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

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

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

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

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

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

CONTENTS

1. **B.Com (General)**
 - a. **Corporate Accounting.**
 - English Medium
 - b. **Banking & Financial Services**
 - English Medium
 - Telugu Medium
 - c. **Taxation**
 - English Medium
2. **B.Com (Computer Application)**
 - English Medium
3. **B.B.A**
 - a. **MARKETING MANAGEMENT**
 - b. **HUMAN RESOURCES MANAGEMENT**

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA

Department of Commerce & Business Administration

List of Subjects for All B.Com

For the Academic Year **2021-22**

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: B.Com.

Subject:

Commerce

Common subjects for B.Com – General (E.M & T.M).

SEMESTER - V

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1	Skill Based Course SBS E	University's Choice: 5.1a. Business Leadership	50	-	50	2	2
2	DSC 1 E	5.2 Cost Accounting	100	40	60	5	4
3	DSC 2 E	5.3 Fundamentals of GST	100	40	60	5	4
4	DSC 3 E	5.4 Commercial Geography	100	40	60	5	4

Elective Clusters:

1. Corporate Accounting :

1.	DSC 5.5	Accounting & Auditing Standards	100	40	60	5	4
2.	DSC 5.6	Accounting for Govt. Entities	100	40	60	5	4
3.	DSC 5.7	Project Work Application of Accounting & Auditing Standards	100	40	60	5	4

		in Companies /Internship in Govt. Depts. (Treasury, Local Bodies, Public Utilities, Govt. Corporations, etc.)					
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2. Banking & Financial Services :

4.	DSC 5.5	Central Banking	100	40	60	5	4
5.	DSC 5.6	Rural & Farm Credit	100	40	60	5	4
6.	DSC 5.7	Project Work Rural Credit survey/Banking operations/Credit Appraisal	100	40	60	5	4

3. Taxation :

1.	DSC 5.5	Assessment of Tax: Individual, HUF and Partnership	100	40	60	5	4
2.	DSC 5.6	Corporate Taxation	100	40	60	5	4
3.	DSC 5.7	Project Work Working on Tax Filing Procedures & Documentation with IT Dept/Auditor/Tax Consultant	100	40	60	5	4

SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA
MODEL PAPER
FOUNDATION COURSE (COMMON PAPER)
ALL B.Com & BBA – SEMESTER V
SBC E 5.1 A - Business Leadership

Unit-I: Introductory: Leadership - Traits, Skills and Styles- Leadership Development - Qualities of a Good Leader.

Unit-II: Decision-Making and Leadership: Leadership for Sustainability - Power, Influence, Impact – Leadership Practices - Organizations and Groups: Organizational Culture and Leadership - Leadership in Business Organizations

Unit-III: Special Topics: Profiles of a few Inspirational Leaders in Business – Jemshedji Tata - Aditya Birla - Swaraj Paul - L N Mittal - N R Narayana Murthy - Azim Premji, etc.

References:

1. Northouse, Peter G., Leadership: Theory and Practice, Sage Publications.
2. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
3. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
4. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
5. S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Pu

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

**COMMON PAPER
III B.Com – SEMESTER V
DSC 1E 5.2 COST ACCOUNTING**

Unit-I: Introduction: Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification - Cost Centre and Cost Unit - Preparation of Cost Sheet.

Unit-II: Elements of Cost: Materials: Material control - Selective control, ABC technique - Methods of pricing issues - FIFO, LIFO, Weighted average, Base stock methods, Choice of method (Including Problem)

Unit-III: Labour and Overheads: Labour: Control of labour costs - time keeping and-time booking- Idle time -Methods of remuneration - labour incentives schemes - Overheads: Allocation and apportionment of overheads - Machine Hour Rate

Unit-IV: Methods of Costing: Job costing - Process costing - treatment of normal and abnormal process losses - preparation of process cost accounts, Treatment of waste and Scrap (including Problems), joint products & By Products (including problems)

Unit - V: Costing Techniques: Marginal Costing- Cost Classification - differences between marginal costing and absorption costing theory only - Marginal Cost Equati on - Contribution - P/V Ratio - Margin of Saftey - BEP Analysis - Standard costing - Variance Analysis - Material variance only (including problems).

References:

1. S.P. Jain and K.L. Narang - Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora - A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar - Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma - Cost Accounting Principles and Applications, S.Chand & Sons.
5. S.N. Maheswari - Principles of Management Accounting.
6. I.M. Pandey - Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta - Management Accounting, Kalyani Publishers, Ludhiana.

SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA

COMMON PAPER FOR B.C.om (General)

III B.Com – SEMESTER V

DSC F 5.3 Fundamentals of GST

Unit I: Introduction

Evolution of GST - Limitations of VAT - Need for Tax Reforms - Justification for introduction of GST - Advantages of GST - Shortcomings - Process of Introduction of GST - Constitutional Amendments.

Unit II: GST- Models and Structure

Models of GST- Australian and Canadian Models – Features of GST model in India: Single, Dual GST - Transactions covered under GST – Simple Structure of GST.

Unit-III: Taxes and Duties

Taxes and Duties subsumed under GST - Taxes and Duties outside the purview of GST – GST Rate Slabs – Major items covered under each Slab - Tax on Alcohol and Tobacco Products - Tax on Petroleum products - - Taxation of Services

Unit-IV: Inter-State Goods and Services Tax

Advantages of IGST Model - Place of Supply - Transactions within a State under GST- Interstate Transactions under GST - Illustrations.

Unit-V: Input Tax Credit

Time of Supply and Value of Supply of Goods & Services - Input Tax Credit - Distribution of Credit - Matching of Input Tax Credit - Availability of credit in special circumstances- Cross utilization of ITC - Refunds

References:

1. Goods and Services Tax in India - Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Agra

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

**III B.Com – SEMESTER V
DSC 3E 5.4 Commercial Geography**

Unit -I: The Earth: Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution-Weather Zones – Soil Pollution – Air Pollution - e-waste - Global

Warming - Measures to be taken to protect the Earth.

Unit -II: India – Agriculture: Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

Unit -III: India – Forestry: Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

Unit -IV: India – Minerals and Mining: Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - District-wise Profile.

Unit-V: India – Water Resources – Rivers: Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

References:

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management,

APH Publishing Corporation.

2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.

3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.

4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.

5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.

6. Vinod N. Patel, Commercial Geography, Oxford Book Company

B.Com – General
Cluster Elective - 1
Corporate Accounting

SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA
CORPORATE ACCOUNTING - CLUSTER ELECTIVE-1
III B.Com – SEMESTER V
DSC F 5.5 Accounting & Auditing Standards

Unit-I: Introduction: Significance of Accounting Standards - National and International Accounting Standards - Accounting Standards in India.

Unit-II: Accounting Standards (AS-1 to AS-16): AS-1: Disclosure of Accounting policies – AS-2: Valuation of inventories – AS-3: Cash flow statement – AS-4:

Contingencies in balance sheet – AS-5: Net profit or loss, prior period items and changes – AS-6: Depreciation Accounting – AS-7: Construction Contracts – AS-9: Revenue Recognition – AS-10: Accounting for Fixed assets - AS-11: Effects of changes in foreign exchange rates- AS-12: Accounting for government grants – AS-13: Accounting for investments – AS-14: Accounting for Amalgamation – AS-15: Employee benefits – AS-16: Borrowing costs .

Unit-III: Accounting Standards (AS17 to AS-32): – AS-17: Segment reporting – AS-18: Related party disclosures – AS-19: Leases – AS-20: Earning per share - AS-21: Consolidated financial statements – AS-22: Accounting for taxes – AS-23: Accounting for investments – AS-24: Discontinuing operations – AS-25: Interim Financial Reporting – AS-26: Intangible assets – AS-27: Financial reporting of interests in joint ventures – AS-28: Impairment of assets – AS-29: Provisions, Contingent liabilities and assets; AS-30: Financial Instruments: Recognition and Measurement; AS-31: Financial Instruments: Presentation – AS-32: Financial Instruments: Disclosures.

Unit-IV: Auditing Standards: Procedure - International Federation of Accountants - Auditing and Assurance Standards Board - Indian Auditing Standards (issued so far) Overview.

Unit-V: International Financial Reporting Standards (IFRS): Origin - Procedure - International Accounting Standards Board - Adoption in India.

References:

1. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications.
2. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
3. British Accounting Standards, Ronal Leach and Edward Stamp, Woodhead Faulkner Ltd, Cambridge.
4. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications

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

CORPORATE ACCOUNTING – CLUSTER ELECTIVE-1

III B.Com – SEMESTER V

DSC F 5.6 Accounting for Government Entities

Unit-I: General Principles - Government Accounting System - Consolidated Fund of India - Comparison with Commercial Accounting system.

Unit-II: Role of Comptroller and Auditor General of India - Role of Public Accounts Committee, Review of Accounts - Civil and Commercial Entities.

Unit-III: Government Accounting Standards issued by Government Accounting Standards Advisory Board (GASAB) - Adoption and Review.

Unit-IV: Financial Reporting in Public Sector Undertakings and Government Companies.

Unit-V: Case Studies: Railway Accounts - Defense Accounts - CPWD Accounts, etc.

References:

1. Jain, S.P., Narang, K.L., Advanced Accountancy (Vol-1), Kalyani Publishers, Ludhiana.
2. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting, Cengage Learning, USA.
3. K.K. Bhardwaj, Public Accounting and Auditing (office of the Comptroller and Auditor General of India), Mittal Publications, New Delhi.
- ~~4. Mortimer A. Dittmer, Applying Government Accounting Principles, LexisNexis.~~
5. Warren Ruppel, Governmental Accounting: Made Easy, John Wiley & Sons, INC., USA.
6. A Mukherjee & M. Hanif, Modern Accountancy, Tata McGraw Hill Publishing Company Limited, New Delhi.
7. K. B. Verma, Reading in Indian Railway Finance, Academic Foundation, Delhi.

SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA
DEPARTMENT OF COMMERCE & MANAGEMENT
III B.Com – SEMESTER V
GUIDELINES FOR PROJECT WORK

Project Work

Guidelines for Project Work (8 weeks duration) after 5th Semester of Commerce. The Project Work (Internship) is a part of the academic curriculum of Commerce. It is an initiative to bridge the gap between knowledge and its application through a series of interventions that will enable students of Commerce program to gain insights and exposure to the industry. The objective of conducting Internship (Project Work) at the end of the 5th Semester of the courses:

1. To provide an opportunity for students to apply theoretical concepts in real life situations at the work place;
2. To sensitize students to the nuances of corporate culture and familiarize them with the corporate code of the behaviour;
3. To enable students to manage resources, work under deadlines, identify and carry out specific goal oriented tasks;
4. To sharpen domain knowledge and provide cross functional skills.

Guidelines:

The student will have to identify an Internship (Project Work) in a business enterprise that matches the student's area of specialisation. Internship (Project Work) is a combination of In - path study and a research project. Students are expected to study the functioning of an organisation, identify a problem area and provide suggestions to overcome the problems.

Duration of Project Work:

The Project Work shall be for a period of 8 weeks immediately after completion of 4th Semester but before commencement of 5th semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 4th Semester and start the Internship (Project Work) immediately after this.

Project Guide:

Internal guide of the Internship is a full time faculty member working in ~~Commerce~~ management department of respective institution with minimum of three years of experience. External guide is from the business organisation where the student is carrying out his/her Project Work. Maximum of ten students can work under an internal guide. The students are expected to be in continuous interaction with the guide during the course of Internship. No two students of an institute shall work on the same problem in the same organisation.

The student will prepare ^{send} synopsis with the detailed execution of plan to the Internship committee (HOD, senior faculty of the Dept. of Commerce) who will review and may (a) approve, (b) approve with modification or (c) Reject for fresh synopsis. The approval status is submitted to HOD who will officially give concurrence for execution of the Internship.

Synopsis:

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student (Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).

Submission of report 8th week of Internship final report should be submitted to the University before one week of the commencement of theory examination.

Evaluation:

There ^{is one} ~~are two~~ evaluations, internal and external. Internal evaluation is by the ~~internal guide and external evaluation is by a faculty member~~ ^{a faculty member} (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

Viva-Voce/Presentation:

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the Project Work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration appointed by the University.

Internship (Project Work) carries 100 mark evaluation by the internal guide and external evaluation (average mark will be taken for award) and 100 marks for Viva-voce examination: Internal Assessment Test - 10, Assignment - 5, Seminar - 5, Attendance - 5, Project Record - 25, Written Test - 25, Viva-Voce - 25

Internal Assessment Test	10
Assignment	5
Seminar	5
Attendance	5
Project Record	25
Written Test	25
Viva-Voce	25
Total	100

B.Com – General
Cluster Elective – 2
Banking and Financial Services

SRR & CVR GOVT. DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA
BANKING & FINANCIAL SERVICES - CLUSTER ELECTIVE-2
III B.Com – SEMESTER V
DSC F 5.5 Central Banking

Unit-I: Introduction: Evolution and Functions of Central Bank - Development of Central Banks in Developed and Developing countries – Role of Central bank toward economic development of country- Trends in Central Bank Functions.

Unit-II: Central banking in India: Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act. - Interface between RBI and Banks.

Unit-III: Monetary and Credit Policies: Introduction of monetary policy-Monetary policy statements of RBI – Instruments of monetary policy, Currency in circulation - Credit control methods – Quantitative and Qualitative methods.

Unit-IV: Inflation and price control by ^{RBI} RBI: Introduction of Inflation - Meaning, effects of Inflation and measures to control inflation -- Types of Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures

Unit-V: Supervision and Regulation: Supervision of Banks - Basle Norms, Prudential Norms, Effect of liberalization and Globalization - Checking of money laundering and frauds.

References:

1. Reserve Bank of India Publication, Functions and Working of the RBI.
2. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
3. S. Panandikar, Banking in India, Orient Longman.
4. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
5. Annual Reports of Reserve Bank of India.
6. Rita Swami, Indian Banking System, International Publishing House Pt. Ltd..
7. S.V. Joshi, C.P. Rodrigues and Azhar Khan, Indian Banking System, MacMillan Publishing

SRR & CVR GOVT. DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA
BANKING & FINANCIAL SERVICES - CLUSTER ELECTIVE-2
III B.Com – SEMESTER V
DSC F 5.6 Rural and Farm Credit

Unit-I: Rural Credit: Objectives and Significance of Rural credit - Classification of rural credit - General Credit Card (GCC) – Financial Inclusion - Rupay Card.

Unit-II: Rural Credit Agencies: Institutional and Non-institutional Agencies for financing agriculture and Rural development - Self-Help Groups (SHG) - Financing for Rural Industries.

Unit-III: Farm Credit: Scope - Importance of farm credit - Principles of Farm Credit - Cost of Credit - Types - problems and remedial measures - Kisan Credit Card (KCC) Scheme.

Unit-IV: Sources of Farm Credit: Cooperative Credit: PACS – DCCB - APCOB - NABARD - Lead Bank Scheme - Role of Commercial and Regional Rural Banks

Unit-V: Farm Credit Analysis: Eligibility Conditions - Analysis of 3 R's (Return, Repayment Capacity and Risk-bearing Capacity) - Analysis of 3 C's of Credit (Character, Capacity and Capital) - Crop index reflecting use and farm credit – Problems of recovery and over dues – Loan waiver - Rural Credit Survey Reports - NAJS.

References:

1. National Bank of Agricultural and Rural Development (NABARD) Annual report.
2. Economic Survey, Government of India.
3. Rural Development, Sundaram I.S., Himalaya Publishing House, Mumbai.
4. Rural Credit in India, C.S.Rayudu, Mittal Publications.
Farm Credit and Co-operatives in India, Tiruloati V., Naidu. V T Naidu, Vora & Co.
Pub. Ltd

SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA
DEPARTMENT OF COMMERCE & MANAGEMENT
III B.Com – SEMESTER V
GUIDELINES FOR PROJECT WORK

Project Work

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3. To enable students to manage resources, work under deadlines, identify and carry out specific goal oriented tasks;
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Guidelines:

The student will have to identify an Internship (Project Work) in a business enterprise that matches the student's area of specialisation. Internship (Project Work) is a combination of In - path study and a research project. Students are expected to study the functioning of an organisation, identify a problem area and provide suggestions to overcome the problems.

Duration of Project Work:

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Synopsis:

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student (Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).

~~Submission of report 8th week of Internship final report should be submitted to the University before one week of the commencement of theory examination.~~

Evaluation:

^{is one} There ~~are two~~ evaluations, ^{internal} ~~internal and external~~. Internal evaluation is by ~~the~~ ^{faculty member} ~~internal~~ guide and external evaluation is by a faculty member (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

Viva-Voce/Presentation:

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the Project Work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration appointed by the University.

B.Com – General

Cluster Elective – 3

Taxation

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

TAXATION - CLUSTER ELECTIVE-3

III B.Com – SEMESTER V

DSC F 5.5 Assessment of Tax: Individual, HUF and Partnership

Unit-I: Income Tax Act 1961 - Deductions u/s 80: Basic rules of deductions, deductions in computing total income.

Unit-II: Set off and Carry forward of Losses: Set off of loss from one source against income from another source - Carry forward and set off of losses - Brought forward of losses.

Unit-III: Assessment of Individuals: Computation of Total income of Individuals, Rates of Income Tax and Tax liability.

Unit-IV: Assessment of Tax of HUF: Computation of Gross Total Income and Total Income of a Hindu Undivided Family - Rates of Income tax.

Unit-V: Assessment of Tax of Partnership: Computation of Gross Total Income - Deductions U/S 80- Computation of Total Income of a Partnership firm.

References:

1. H C Mehrotra & S P Goyal, Income Tax Law & Accounts: Sahitya Bhavan Publications.
2. Vinod K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
3. B.B. Lal, Direct Taxes, Konark Publications.
4. Vinod K Singhania, Students' Guide to Income Tax, Taxman Publication.

SRR & CVR GOVT. DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA
TAXATION - CLUSTER ELECTIVE-3
III B.Com – SEMESTER V
DSC F 5.6 CORPORATE TAXATION

Unit-I: Tax Provisions of Companies: Income from Business or Profession, Tax Provisions for certain types of businesses.

Unit-II: Tax Provisions of Companies: Capital Gains, Income from Other Sources - Tax Provisions for Off shore and Special Tax Zones.

Unit-III: Computation of Taxable Income: Computation of Gross Total Income - Deductions - Carry-forward and set-off of losses - Minimum Alternative Tax (MAT).

Unit-IV: Filing of Return and Assessment: Procedure for Filing Returns, e-Filing, Assessment, Reassessment and Settlement of Cases, Special Procedure for Assessment of Search Cases.

Unit-V: Tax Authorities and Administration: Powers and Duties – Appeals and Revisions - Tax Administration - Collection of Tax at Source – Advance payment of Tax – Recovery and Refund of Tax – Penalties, Offences and Prosecution.

References:

1. T.S.Reddy & Y.Hari Prasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai.
2. Vinod K Singhanian, Students' Guide to Income Tax, Taxman Publication.
3. R. Bupathy, A study on Income Tax & CST, Prime Knowledge Series, Chennai.
4. Mehrotra & Sr. Goyal, Income tax Law and Accounts, Sahitya Bhavan Publication
5. Vinod. K. Singhanian; Direct Taxes – Law and Practice, Taxman Publications

SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA
DEPARTMENT OF COMMERCE & MANAGEMENT
III B.Com – SEMESTER V
GUIDELINES FOR PROJECT WORK

Project Work

Guidelines for Project Work (8 weeks duration) after 5th Semester of Commerce. The Project Work (Internship) is a part of the academic curriculum of Commerce. It is an initiative to bridge the gap between knowledge and its application through a series of interventions that will enable students of Commerce program to gain insights and exposure to the industry. The objective of conducting Internship (Project Work) at the end of the 5th Semester of the courses:

1. To provide an opportunity for students to apply theoretical concepts in real life situations at the work place;
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Guidelines:

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Synopsis:

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student (Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).

~~Submission of report 8th week of Internship final report should be submitted to the University before one week of the commencement of theory examination.~~

Evaluation:

^{is one} There are ~~two~~ evaluations, internal and external. ~~Internal evaluation is by the internal guide and external evaluation is by a faculty member~~ (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

Viva-Voce/Presentation:

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the Project Work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration ~~appointed by the University.~~

B.Com (Computer Applications)

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA

Department of Commerce & Business Administration

List of Subjects for B.Com

COMPUTER APPLICATION

For the Academic Year ~~2021-22~~

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: B.Com (E.M)

Subject:

Commerce

SEMESTER - V

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1	Skill Based Course SBS E	University's Choice: 5.1a. Business Leadership	50	-	50	2	2
2	DSC 1 E	5.2 Cost Accounting	100	40	60	5	4
3	DSC 2 E	5.3 Taxation	100	40	60	5	4
4	DSC 3 E	5.4 Commercial Geography	100	40	60	5	4
5	DSC 5.5	Programming in 'C'	100	40	60	5	4
6	DSC 5.6	Data Base Management system	100	40	60	5	4
7	DSC 5.7	Web Technology	100	40	60	5	4
Total			650/50	240	410	32	26

SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA
MODEL PAPER
FOUNDATION COURSE (COMMON PAPER)
ALL B.Com & BBA – SEMESTER V
SBC E 5.1 A - Business Leadership

Unit-I: Introductory: Leadership - Traits, Skills and Styles- Leadership Development - Qualities of a Good Leader.

Unit-II: Decision-Making and Leadership: Leadership for Sustainability - Power, Influence, Impact - Leadership Practices - Organizations and Groups: Organizational Culture and Leadership - Leadership in Business Organizations

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5. S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Pu

SRR & CVR GOVT. DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA

COMMON PAPER
III B.Com – SEMESTER V
DSC IE 5.2 COST ACCOUNTING

Unit-I: Introduction: Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification - Cost Centre and Cost Unit - Preparation of Cost Sheet.

Unit-II: Elements of Cost: Materials: Material control - Selective control, ABC technique - Methods of pricing issues - FIFO, LIFO, Weighted average, Base stock methods, Choice of method (Including Problem)

Unit-III: Labour and Overheads: Labour: Control of labour costs - time keeping and time booking - Idle time - Methods of remuneration - labour incentives schemes - Overheads: Allocation and apportionment of overheads - Machine Hour Rate

Unit-IV: Methods of Costing: Job costing - Process costing - treatment of normal and abnormal process losses - preparation of process cost accounts, Treatment of waste and Scrap (Including Problems). *Joint Products and By-Products*

Unit -V: Costing Techniques: Marginal Costing- Cost Classification - differences between marginal costing and absorption costing theory only - Marginal Cost Equation - Contribution - P/V Ratio - Margin of Safety - BEP Analysis - Standard costing - Variance Analysis - Material variance only (including problems).

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1. S.P. Jain and K.L. Narang - Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
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14. Nigam & Sharma - Cost Accounting Principles and Applications, S.Chand & Sons.
07. S.N. Maheswari - Principles of Management Accounting.
06. I.M. Pandey - Management Accounting, Vikas Publishing House Pvt. Ltd.
07. Sharma & Shashi Gupta - Management Accounting, Kalyani Publishers, Ludhiana.

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

**III B.Com – SEMESTER V
DSC 3E 5.4 Commercial Geography**

Unit –I: The Earth: Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution-Weather Zones – Soil Pollution – Air Pollution - e-waste - Global Warming - Measures to be taken to protect the Earth.

Unit -II: India – Agriculture: Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

Unit -III: India – Forestry: Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

Unit -IV: India – Minerals and Mining: Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - District-wise Profile.

Unit-V: India – Water Resources – Rivers: Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

References:

1. Shabiar Ahmad; Quazi, Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.
5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.
6. Vinod N. Patel, Commercial Geography, Oxford Book Company

SRR & CVR GOVT. DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA
III B.Com (CA) – SEMESTER V
DSC 2E 5.3 Taxation

Unit I: Introduction: Objectives – Tax Structure in India – A brief History: Meaning of Direct & Indirect Taxes – Basic Concepts: Capital and Revenue – Bases of Charges – Exempted incomes – Residential Status

(Theory only)

Unit II: Taxation System in India: Objectives: Tax Holiday – Modes of Tax Recovery (Section 190 and 202) – Payments and Returns: Filing of Returns

Unit III: Computation of Income under Different Heads: Income from Salary – Income from house property

(Problems)

Unit IV: Profits and Gains of Business or Profession: Computation of Income from other sources - Deductions under section 80C to 80U - Tax planning: Tax avoidance and Tax evasion, penalties and prosecutions – Income tax authorities

(Problems)

Unit V: Goods & Service Tax: Overview of GST – Limitations of VAT – GST Principles – Comprehensive structure of GST in India – Taxes and Duties outside the purview of GST – Taxation of Services – Transactions within state and interstate Transactions under GST

(Theory only)

References:

1. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman Publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwati Prasad : Direct Taxes – Law and Practice, WishwaPrakashan.
4. Dr. Mehrotra and Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.

BBA

SRR & CVR GOVERNMENT DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA

Department of Commerce & Business Administration

List of Subjects for BBA

For the Academic Year **2021-22**

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: BBA

Administration

Subject: Business

Common subjects for B.B.A.

SEMESTER - V

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1	Skill Based Course SBS E	University's Choice: 5.1a. Business Leadership	50	-	50	2	-
2	DSC 1 E	E-Commerce	100	40	60	5	4
3	DSC 2 E	Business Laws	100	40	60	5	4
4	DSC 3 E	Taxation	100	40	60	5	4

Elective Paper:

1. MARKETING MANAGEMENT

1.	DSC 1F (MM)	Global Marketing	100	40	60	5	4
2.	DSC 2F (MM)	Advertising & Media Management	100	40	60	5	4
3.	DSC 3F (MM)	Project Work	100	40	60	5	4

2. HUMAN RESOURCES MANAGEMENT

1.	DSC 1F (HR)	Talent Management	100	40	60	5	4
2.	DSC 2F (HR)	Industrial Realties	100	40	60	5	4
3.	DSC 3F (HR)	Project Work	100	40	60	5	4

SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA
MODEL PAPER
FOUNDATION COURSE (COMMON PAPER)
ALL B.Com & BBA – SEMESTER V
SBC E 5.1 A - Business Leadership

Unit-I: Introductory: Leadership - Traits, Skills and Styles- Leadership Development - Qualities of a Good Leader.

Unit-II: Decision-Making and Leadership: Leadership for Sustainability - Power, Influence, Impact - Leadership Practices - Organizations and Groups: Organizational Culture and Leadership - Leadership in Business Organizations

Unit-III: Special Topics: Profiles of a few Inspirational Leaders in Business – Jemshedji Tata - Aditya Birla - Swaraj Paul - L N Mittal - N R Narayana Murthy - Azim Premji, etc.

References:

1. Northouse, Peter G., Leadership: Theory and Practice, Sage Publications.
2. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
3. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
4. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
5. S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Pu

Proposed Syllabus of BBA

III Year BBA Degree Course – V Semester

Department of Commerce and Business Management,

SRR & CVR Government Degree College (Autonomous), Vijayawada

DSC 2E: Business Laws

Unit-I: Law of Contract – Definition, Essentials of valid contract, Kinds of contract, Offer, Acceptance, consideration, Capacity of Parties to contract, Free Consent, Stranger to the Contract.

Unit-II: Contingent Contracts; Performance of Contract, Discharge of Contract, Quasi Contracts, Breach of Contracts and remedies.

Unit-III: Specific Contract – Contract of Indemnity, Guarantee Contract, Contract of Bailment, Pledge, Contract of Agency.

Unit-IV: Sale of Goods Act – Meaning and definition, Essentials of sale contract, sale and agreement to sell, conditions and warranties, unpaid seller, Rules of transfer of property.

Unit-V: The Essential Commodity Act. Right to information Act. The Consumer Protection Act, 1986, IT Act 2000, Digital Signature.

References:

1. Indian Contract Act – by Bare Act, Government of India.
2. N.D. Kapoor Mercantile Law, Sultan Chand & Company, New Delhi.
3. Avatar Singh Mercantile Law, Vikas Publication.
4. Balchandani: Business Laws.
5. S.D. Geet and M.S. Patil: Business Laws.
6. S.S. Gulshan: Business Laws.
7. N.M. Wechlakar: Business Laws.

Proposed Syllabus of BBA

III Year BBA Degree Course – V Semester

Department of Commerce and Business Management,

SRR & CVR Government Degree College (Autonomous), Vijayawada

DSC 3E: Taxation

Unit-I: Basic concept: Income - agricultural income – Person – Assessee - assessment year - previous year - gross total income - total income - Residential status - Scope of total income on the basis of residential status - Exempted income under section 10

Unit-II: Computation of income under different heads: Salaries – Allowances – Perquisites – Profit in lieu of salary – Gratuity – Pension; Income from house property: Annual Value of House property, let-out/self occupied, deemed to be let-out house, – Deduction from annual value. Computation under different circumstances.

Unit-III: Profits and gains of business or profession: Computation – Allowable expenses and not allowable expenses – General deductions - Provisions relating to Depreciation;

Unit IV: Capital gains: Capital Assets – Long term and Short term – Transfers – Cost of acquisition – Cost of improvement – Exempted Capital gains; Income from other sources: Definition - Computation – Grossing up – Deductions and other relevant provision.

Unit-V: Total Income and tax computation: Income of other persons included in Assessee's total income - Aggregation of income and set-off and carry forward of losses - Deductions from gross total income – Rebates and reliefs - Computation of total income of individuals and firms- Tax liability of an individual and firm. .

References:

1. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman Publication.
2. B .B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Bhagwati Prasad : Direct Taxes – Law and Practice, WishwaPrakashan.

BBA
Elective Papers – 1
Marketing Management

Proposed Syllabus of BBA

III Year BBA Degree Course – V Semester

Department of Commerce and Business Management,

SRR & CVR Government Degree College (Autonomous), Vijayawada

DSC 1F (MM)/(IB): Global Marketing

Unit-I: Introduction: Meaning - scope - trend towards globalization - classification of foreign markets - tariff and non-tariff barriers - stages of global marketing - global and multi-international marketing - economic, technological, political and social factors affecting global marketing.

Unit-II: Selection of Foreign Markets: Meaning - process - parameters for market choice decision - modes of entry into global markets - Exporting - licensing - franchising - joint ventures - subsidiaries.

Unit-III: Product Selection of global markets: product policy - product standardization - adaptation - international product life cycle - global product strategies - promotion of global products - product decision- product Mix.

Unit-IV: Pricing Meaning: Objectives - Need- factors influencing pricing- Types of Pricing - International pricing terms - export pricing.

Unit-V: Promotion Channels of distribution in selected foreign countries - factors affecting channel decision - foreign agents - identification - motivation - control of foreign agents.

References:

1. Warren Keegan, International Marketing, Pearson publications, 2011.
1. PhilysCateora and John Graham, International Marketing, Tata McGraw Hill, 1999.
2. Susan Douglas & Samuel Craig, Kripalani, Global Marketing Strategy Tata McGraw Hill, 2005.
3. V arshney and Bhattacharya, International Marketing, BookWell Publishers, New Delhi 2007.

Proposed Syllabus of BBA

III Year BBA Degree Course – V Semester

Department of Commerce and Business Management,

SRR & CVR Government Degree College (Autonomous), Vijayawada

DSC 2F (MM): Advertising and Media Management

Unit-I: Concept of Public Relations - Working definitions - Nature and scope of public relations – Significance of Public relations to business; Models of public relations .

Unit-II: Four elements of Public Relations : Public Relations as a Social Philosophy of Management - Public Relations as Policy Decisions – Public Relations as Action - Public Relations as communication.

Unit-III: Advertising and Marketing: Marketing Mix -Brand Management and Market Segmentation - Brand Positioning: Strategies for competitive advantages - components of positioning - consumer segmentation - perceptual Mapping - Brand benefits and attributes, positioning with Non-Functional values - Self Concept and Preferred Brand – Brand Personality - Image Versus Personality - Positioning Successes.

Unit-IV: Advertising: Meaning, Nature- significance- Types of Advertising: Classified - Display - Political advertising - public service ads - radio and television spots.

Unit-V: Media Planning: Research, Frequency and Continuity, Media information and selection, media plan frame work - Media Mix - Computerized media selection - determining the size and timing of insertion -determining the reach and frequency and GRP goals - creativity in media planning – scheduling and patterns of scheduling.

References:

1. Jack G. Wiechmann, N.T.C's Dictionary of Advertising, NTC Publishing Group
Lincolnwood, Illinois, U.S.A. 1998.

SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA
DEPARTMENT OF COMMERCE
III B.B.A – SEMESTER V
GUIDELINE FOR PROJECT WORK

Project Work

~~Guidelines for project work (8 weeks duration) after 5th Semester of BBA. The~~
Project Work (Internship) is an part of the academic curriculum of BBA. It is an initiative to bridge the gap between knowledge and its application through a series of interventions that will enable students of BBA program to gain insights and exposure to the industry. The objective of conducting Internship (project work) at the end of the 5th Semester of the courses:

1. To provide an opportunity for students to apply theoretical concepts in real life situations at the work place;
2. ~~To sensitize students to the nuances of corporate culture and familiarize them~~ with corporate code of the behaviour; the
3. To enable students to manage resources, work under deadlines, identify and carry out specific goal oriented tasks;
4. To sharpen domain knowledge and provide cross functional skills.

Guidelines:

The student will have to identify an internship (project work) in a business enterprise that matches the students area of specialisation. Internship (project work) is a combination of In - path study and a research project. students are expected to study the functioning of an organisation, identify a problem area and provide suggestions to overcome the problems.

Duration of Project Work:

The project work shall be for a period of 8 weeks immediately after completion of 5th Semester but before commencement of 4th semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 4th Semester and start the internship (project work) immediately after this.

Project Guide:

Internal guide of the Internship is a full time faculty member working in management department of respective institution with minimum of three years of experience. External guide is from the business organisation where the student is carrying out his/her project work. Maximum of ten students can work under an internal guide. The students are expected to be in continuous interaction with the guide during the course of internship. No two students of an institute shall work on the same problem in the same organisation.

The student will prepare synopsis with the detailed execution of plan to the internship committee (HOD, senior faculty of the Dept. of Business Administration) who will review and may (a) approve, (b) approve with modification or (c) Reject for fresh synopsis. The approval status is submitted to HOD who will officially give concurrence for execution of the internship.

Synopsis:

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student (Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).

Submission of report 8th week of internship final report should be submitted to the University before one week of the commencement of theory examination.

Evaluation:

There are two evaluations, internal and external. Internal evaluation is by the internal guide and external evaluation is by a faculty member (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

Viva-Voce/Presentation:

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the project work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration appointed by the University.

Internship(project work) carries 100 mark evaluation by the internal guide and external evaluation (average mark will be take for award) and 100 marks for Viva-voce examination.

Format of the internship report:

The internship report shall be prepared using word processor viz., MS-Word using Times New Roman font sized 12, on a page layout of A4 size 1" margin on 175 gsm paper and 1.5 line spacing. The internship report shall not exceed 75 pages.

Submission of Report:

Student shall submit the internship report in electronic data form only, in PDF file (non-editable format) to the institute. Institute intern shall submit all the CD's of their students along with a consolidate master list as per specialisation containing UAN, Name of the Student and Title of the report to Controller of Examination one week before the commencement of the theory examinations.

BBA
Elective Paper – 2
Human Resources Management

SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA
HUMAN RESOURCE MANAGEMENT-ELECTIVE PAPER
III B.B.A – SEMESTER V

DSC 1F (HR): Talent Management

Unit-I: Talent Management: Meaning and significance of talent management - attracting talent, retaining talent, right sizing the workforce, work life balance initiatives, providing HR leadership to business.

Unit-II: Competency Mapping: Features of competency methods, approaches to mapping and case studies in competency mapping - Competency mapping procedures and steps- business strategies - methods of data collection for mapping - Developing competency models from raw data- data recording, analyzing the data, content analysis of verbal expression, validating the competency models.

Unit-III: Performance management and employee development: Personal Development plans, 360 degree feed back as a developmental tool, performance management & reward systems: performance linked remuneration system, performance linked career planning & promotion policy.

Unit-IV: Employee engagement- meaning and significance, constituents of engagement, conceptual framework of engagement, behaviors associated with engaged employees, engaged, not engaged, actively disengaged, parameters to measure employee engagement, Q 12 model of Gallup, employee satisfaction survey .

Unit-V: Succession planning: Identifying managerial positions which are critical for the business - Identifying second line of leaders and developing their capabilities to occupy the critical positions in the event of the exit of current incumbents – Taking-up lateral hiring when there is discontinuity in the succession plans.

References:

1. Competence at work - Lyle M. Spencer, Signe M. Spencer. John Wiley 1993
2. Competency mapping, Assessment and Growth - Naik G.P, IHRM, 2010.
3. Performance Management - Herman Aguinis, Pearson Education, 2007.
4. Talent Management Hand Book - Lance A. Berger & Dorothy R. Berger, Tata McGraw Hill .
5. Appraising and Developing Managerial Performance- Rao T. V, Excel Books
6. Performance Management - Dixit Varsha, I/e, Vrinda Publications Ltd
7. A Handbook of Competency Mapping -- Seema Sangi, Response Books, 2004
8. The Talent Management Hand Book - Lance A. Berger & Dorothy R. Berger, T

**HUMAN RESOURCE MANAGEMENT-ELECTIVE PAPER
III B.B.A – SEMESTER V**

DSC 2F (HR): INDUSTRIAL RELATIONS

Unit-I: Introduction: Meaning and Definitions, Importance, content of Industrial Relations, Objectives of Industrial Relations, Industrial Relations program, Scope of Industrial Relations work, Functional Requirements of successful Industrial Relations.

Unit-II: Industrial Disputes: Types of Disputes, causes of Industrial Disputes, procedure for the settlement of industrial disputes, Government and Industrial Relations, organs of Industrial peace, Tripartite Machinery, code of discipline, voluntary arbitration, grievance Redressal Procedure.

Unit-III: Trade Unions: Principles of Trade Unionism, Objectives and function of trade union, Achieving of Trade Union objectives, growth of Trade union movement, Factors affecting growth of Trade union, Features, Weakness of Trade unions, essentials of successful Trade union.

Unit-IV: Participative Management: Meaning and objectives, forms of participation, objectives of workers participations in management, levels of participation, forms of participation in India, Workers Education, Causes of failure of joint management council.

~~**Unit-V: Collective Bargaining:** Meaning, Main Features of collective bargaining, necessity and importance of collective bargaining, Principles of Collective Bargaining, Process of negotiations, contract administration.~~

References:

- 1) P. Subba Rao, Industrial Relationship, Himalaya Publishers.
- 2) Labour and Industrial Laws – Central Law Publications Allahabad.

SRR & CVR Govt. DEGREE COLLEGE (AUTONOMOUS)
VIJAYAWADA

DEPARTMENT OF COMMERCE

III B.B.A – SEMESTER V

GUIDELINE FOR PROJECT WORK

Project Work

Guidelines for project work (8 weeks duration) after 5th Semester of BBA. The Project Work (Internship) is an part of the academic curriculum of BBA. It is an initiative to bridge the gap between knowledge and its application through a series of interventions that will enable students of BBA program to gain insights and exposure to the industry. The objective of conducting Internship (project work) at the end of the 5th Semester of the courses:

1. To provide an opportunity for students to apply theoretical concepts in real life situations at the work place;
2. To sensitize students to the nuances of corporate culture and familiarize them with the corporate code of the behaviour;
3. To enable students to manage resources, work under deadlines, identify and carry out specific goal oriented tasks;
4. To sharpen domain knowledge and provide cross functional skills.

Guidelines:

The student will have to identify an internship (project work) in a business enterprise that matches the students area of specialisation. Internship (project work) is a combination of In - path study and a research project. students are expected to study the functioning of an organisation, identify a problem area and provide suggestions to overcome the problems.

Duration of Project Work:

The project work shall be for a period of 8 weeks immediately after completion of 5th Semester but before commencement of 4th semester. Students are expected to take up the work, such as identifying of the organisation, finalisation of topic and review of literature during the 4th Semester and start the internship (project work) immediately after this.

Project Guide:

Internal guide of the Internship is a full time faculty member working in management department of respective institution with minimum of three years of experience. External guide is from the business organisation where the student is carrying out his/her project work. Maximum of ten students can work under an internal guide. The students are expected to be in continuous interaction with the guide during the course of internship. No two students of an institute shall work on the same problem in the same organisation.

The student will prepare synopsis with the detailed execution of plan to the internship committee (HOD, senior faculty of the Dept. of Business Administration) who will review, and may (a) approve, (b) approve with modification or (c) Reject for fresh synopsis. The approval status is submitted to HOD who will officially give concurrence for execution of the internship.

Synopsis:

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student (Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).
Submission of report 8th week of internship final report should be submitted to the University before one week of the commencement of theory examination.

Evaluation:

There are two evaluations, internal and external. Internal evaluation is by the internal guide and external evaluation is by a faculty member (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

Viva-Voce/Presentation:

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the project work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration appointed by the University.
Internship (project work) carries 100 mark evaluation by the internal guide and external evaluation (average mark will be take for award) and 100 marks for Viva-voce examination.

Format of the internship report:

The internship report shall be prepared using word processor viz., MS-Word using Times New Roman font sized 12, on a page layout of A4 size 1" margin on 175 all sides and 1.5 line spacing. The internship report shall not exceed 75 pages.

Submission of Report:

Student shall submit the internship report in electronic data form only, in PDF file (un-editable format) to the institute. Institute intern shall submit all the CD's of their students along with a consolidate master list as per specialisation containing USN, Name of the Student and Title of the report to Controller of Examination one week before the commencement of the theory examinations.

SRR & CVR GOVERNMENT DEGREE COLLEGE (A)-VIJAYAWADA

Department of Commerce & Business Administration

List of Subjects for B.Com – General (E.M & T.M)

BANKING & FINANCIAL SERVICES

For the Academic Year ~~2021~~ - 22

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

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

Subject: Commerce

SEMESTER - VI

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Skill Based Course SBSG	University's Choice: Media Management	50	-	50	2	2
2.	Paper-I <i>BCIF</i>	Marketing	100	40	60	5	4
3.	Paper-II <i>2F</i>	Auditing	100	40	60	5	4
4.	Paper-III <i>3F</i>	Management Accounting	100	40	60	5	4
5.	B&FS-I <i>4F</i>	Financial Services	100	40	60	5	4
6.	B&FS-II <i>5F</i>	Marketing of Financial Services	100	40	60	5	4
7.	B&FS-III <i>6F</i>	Project Work Working with Financial Services Firms on Documentation for Sanction of Loans and financial Services	100	40	60	5	4
Total			600/50	240	360/50	32	26

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SRR & CVR Government Degree College (A), Vijayawada
Department of Commerce
Semester-VI -B.Com & BBA
SBC G 6.10 Media Management
Proposed Syllabus

Unit-I: Media Management: Role of Media - Planning - Organization - Media types - Unique Features of print media - Radio and Television - Teleconferencing - Media Technology: Internet, mobile phones, interactive television.

Unit-II: Media Marketing: Penetration, Reach, Access and Exposure to media - Revenue - expenditure in media - Selling and buying space and time on media.

Unit-III: Media and Ethics: Ethical issues related to Media - Intellectual Property Rights (IPR) and New Media - Security issues and new media.

References:

1. Principles of Advertising and fMC - Tom Duncan-Tara McGraw-Hill-Second Edition.
2. Advertising and Promotion, An IMC Perspective, Krutishah and Alan D'Souza, TMH.
3. Mehra - Newspaper Management, Corgi Books.
4. Rucker and Williams- Newspaper Organization and Management, John Wiley & Sons.
5. Raidu C.S., Media and Communication Management, Himalaya Publishers
6. Michael Goodwin, Making Multimedia Work, John Wiley & Sons.
7. Raidu Nagshwar, Mass Media: Law and Regulations, Himalaya Publishers

15-Copie

SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-I : Marketing

PROPOSED SYLLABUS

Unit- I: Introduction: Concepts of Marketing: Product Concept - Selling Concept - Societal Marketing Concept - Marketing Mix - 4 P's of Marketing.

Unit-II: Consumer Markets and Buyer Behavior: Buying Decision Process - Stages - Buying Behavior - Market Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, pricing strategies: Skimming and Penetration pricing.

Unit-V : Promotion and Distribution : Promotion Mix - Advertising - Publicity - Public relations - Personal selling and Direct marketing - Distribution Channels - Online marketing- Global marketing-Development of app.

References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton 1. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management - Planning, McMillan

15-Copies

SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-II : Auditing

PROPOSED SYLLABUS

Unit-I: Introduction: Meaning - Definitions - Objectives - Importance of Auditing - Auditing as a Vigil Mechanism - Accounting v/s Auditing

Unit- II: Types of Audit: Based on Organization Structure - Statutory Audit, Private Audit, Government Audit - Based on Practical Purpose - Continuous Audit, Final Audit, Cost Audit, Tax Audit, Efficiency Audit. Information system system control & Audit (Concept only)

Unit-III: Planning of Audit: Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, Internal audit and Internal control.

Unit-IV: Vouching and Investigation: Vouching - Cash, Purchase, Sales, Purchase returns, Sales returns - Investigation - Auditing v/s Investigation

Unit-V: Company Audit and Auditors Report: Auditor's Qualifications-Appointment and Reappointment - Rights, duties, liabilities and disqualifications - Audit report - Types - Contents - Preparation.

References:

1. N.D. Kapoor. "Auditing", S. Chand, New Delhi.
2. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House, New Delhi.
3. G. Jagadesh Prakash, "Principles and Practices of Auditing" Kalyani Publications, Ludhia na.
4. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
5. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.
6. S.Vengadamani, "Practical Auditing", Margharn Publications, Chennai.
7. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.

15-10-18

SRR&CVR Govt. Degree College (A), VIJAYAWADA

Department of Commerce

B.Com. Third Year (All Groups)

Semester-VI: Paper-III: Management Accounting

Proposed Syllabus

- Unit-I: Management Accounting:** Interface with Financial Accounting and Cost Accounting - Need & Scope of Management Accounting- Financial Statement analysis and interpretation: Comparative analysis - Common size analysis and trend analysis (including problems).
- Unit-II: Ratio Analysis:** Classification, Importance and limitations of Ratio Analysis- Types of Ratios - Liquidity, profitability, activity and solvency ratios (including problems).
- Unit-III: Fund Flow Statement:** Concept of fund- Preparation of funds flow statement- Uses and limitations of funds flow analysis. (including problems).
- Unit-IV: Cash Flow Statement:** Concept of cash flow - Preparation of cash flow statement in accordance with AS-3 - Uses and limitations of cash flow analysis (including problems).
- Unit-V: Break-Even Analysis and Decision Making:** Break-even Chart - Assumptions- Uses and limitations of Break Even Analysis- Margin of safety - Make/Buy Decision - Lease/own Decision (Theory and Problems).

References:

1. S.N. Maheswari, "A Textbook of Accounting for Management", S. Chand Publishing, New Delhi.
2. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
4. Jawahar Lal, "Accounting for Management", Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person Education India, New Delhi, 2002.
6. Murthy & Guruswamy "Management Accounting", Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta "Practical problems in Management Accounting".
8. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.
9. S.P. Gupta, "Management Accounting", S. Chand Publishing, New Delhi.

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SRR & CVR Government Degree College (A), Vijayawada
Department of Commerce
Semester-VI -B.Com (General)
Cluster Elective : Banking and Financial Services
DSC H 6.5 Financial Services
Proposed Syllabus

Unit-I: Financial Services: Role of Financial Services - Banking and Non-Banking Companies Activities of Non-Banking Finance Companies.

Unit-II: Merchant Banking Services: Scope and importance of merchant banking services Venture Capital - Securitization - Demat services.

Unit-III: Leasing and Hire-Purchase: Types of Lease, Documentation and Legal aspects - Hire Purchasing- Securitization of debts - House Finance.

Unit-IV: Credit Rating: Purpose - Types - Credit Rating Symbols - Agencies: CRISIL and CARE- Equity Assessment vs. Grading.

Unit-V: Other Financial Services: Factoring and Forfeiting - Procedural and financial aspects Instalment System - Credit Cards - Central Depository Systems :NSDL, CSOL - Mutual Funds - Concept, Functions and Portfolio classification.

References:

1. I. B. Santhanam, Financial Services, Margham Publication, Chennai.
2. M. Y. Khan, Financial Services, Tata McGraw - Hill, New Delhi.
3. Machendra Raja. Financial Services, S. Chand Publishers, New Delhi.
4. V. A. Avdhani. Marketing of financial Services.
5. Machiraji, " Indian Financial System " , Vikus Publishers.
6. Sandeep Gael, Financial Services, PHI Learning.
7. L.M. Bhole, Financial Institutions and Markets, Tara McGraw Hill.
8. SEBI Guidelines, Bharat Publications. New Delhi.
9. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House.

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SRR & CVR Government Degree College (A), Vijayawada
Department of Commerce
Semester-VI -B.Com (General)
Cluster Elective : Banking and Financial Services
DSC H 6.6 Marketing of Financial Services

Proposed Syllabus

Unit-I: Difference between Goods and Services: Managing Service Counters - Integrated Service Management Service Elements.

Unit-II: Constructing Service Environment- Managing People for service Advantage - Service Quality and Productivity - Customer Loyalty.

Unit-III: Pricing and Promotion Strategies: Pricing strategies - Promotion strategies - B2B Marketing - Marketing Planning and Control for services.

Unit-IV: Distributing Services: Cost and Revenue Management - Approaches for providing services- Channels for Service provision.

Unit-V: Retail Financial Services - Investment services - Insurance services - Credit Services Institutional Financial Services.

References:

1. Arad hani "Marketing of Financial Services" Himalaya Publications
2. Sinha and Saha. Services Marketing, Himalaya Publishing House
3. Reddy Appanaiah, Anil Kumar and Nirrnala, Services Marketing, Himalaya Publishing.
4. Shajahan. Services Marketing, Himalaya Publishing House.
5. Christopher Lovelock, Services Marketing, Pearson Education Asia.
6. Helen Woodroffe - Services Marketing, McMillan India Ltd.
7. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.
- K. Valatie A. Zeithmal & Mary Jo Bitner, Services Marketing, New Delhi, Tata McGraw Hill

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SRR & CVR GOVERNMENT DEGREE COLLEGE (A) -VIJAYAWADA

Department of Commerce & Business Administration

III B.Com – SEMESTER - VI

GUIDELINES FOR PROJECT WORK

Project Work

Guidelines for Project Work (8 weeks duration) after 6th Semester of Commerce. The Project Work (Internship) is a part of the academic curriculum of Commerce. It is an initiative to bridge the gap between knowledge and its application through a series of interventions that will enable students of Commerce program to gain insights and exposure to the industry. The objective of conducting Internship (Project Work) at the end of the 6th Semester of the courses:

1. To provide an opportunity for students to apply theoretical concepts in real life situations at the work place;
2. To sensitize students to the nuances of corporate culture and familiarize them with the corporate code of the behaviour;
3. To enable students to manage resources, work under deadlines, identify and carry out specific goal oriented tasks;
4. To sharpen domain knowledge and provide cross functional skills.

Guidelines:

The student will have to identify an Internship (Project Work) in a business enterprise that matches the student's area of specialisation. Internship (Project Work) is a combination of In - path study and a research project. Students are expected to study the functioning of an organisation, identify a problem area and provide suggestions to overcome the problems.

Duration of Project Work:

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

Project Guide:

Internal guide of the Internship is a full time faculty member working in management department of respective institution with minimum of three years of experience. External guide is from the business organisation where the student is carrying out his/her Project Work. Maximum of ten students can work under an internal guide. The students are expected to be in continuous interaction with the guide during the course of Internship. No two students of an institute shall work on the same problem in the same organisation.

The student will prepare synopsis with the detailed execution of plan to the Internship committee (HOD, senior faculty of the Dept. of Commerce) who will review and may (a) approve, (b) approve with modification or (c) Reject for fresh synopsis. The approval status is submitted to HOD who will officially give concurrence for execution of the Internship.

Synopsis:

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student (Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).

Submission of report 8th week of Internship final report should be submitted to the University before one week of the commencement of theory examination.

Evaluation:

There are two evaluations, internal and external. Internal evaluation is by the internal guide and external evaluation is by a faculty member (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

Viva-Voce/Presentation:

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the Project Work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration appointed by the University.

Internship (Project Work) carries 100 mark evaluation by the internal guide and external evaluation (average mark will be take for award) and 100 marks for Viva-voce examination.

Format of the Internship Report:

The Internship report shall be prepared using word processor viz., MS-Word using Times New Roman font sized 12, on a page layout of A4 size 1" margin on 175 all sides and 1.5 line spacing. The Internship report shall not exceed 75 pages.

Submission of Report:

Student shall submit the Internship report in electronic data form only, in PDF file (un-editable format) to the institute. Institute intern shall submit all the CD's of their students along with a consolidate master list as per specialisation containing USN, Name of the Student and Title of the report to Controller of Examination one week before the commencement of the theory examinations.

B.COM (E.M)

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SRR & CVR GOVERNMENT DEGREE COLLEGE (A)-VIJAYAWADA

Department of Commerce & Business Administration

List of Subjects for B.Com – General (E.M & T.M)

BANKING & FINANCIAL SERVICES

For the Academic Year **2021 - 22**

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

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

Subject: Commerce

SEMESTER - VI

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Skill Based Course SBSG	University's Choice: Media Management	50	-	50	2	2
2.	Paper-I	Marketing	100	40	60	5	4
3.	Paper-II	Auditing	100	40	60	5	4
4.	Paper-III	Management Accounting	100	40	60	5	4
5.	B&FS-I	Financial Services	100	40	60	5	4
6.	B&FS-II	Marketing of Financial Services	100	40	60	5	4
7.	B&FS-III	Project Work Working with Financial Services Firms on Documentation for Sanction of Loans and financial Services	100	40	60	5	4
Total			600/50	240	360/50	32	26

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SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-I : Marketing

PROPOSED SYLLABUS

Unit- I: Introduction: Concepts of Marketing: Product Concept - Selling Concept - Societal Marketing Concept - Marketing Mix - 4 P's of Marketing.

Unit-II: Consumer Markets and Buyer Behavior: Buying Decision Process - Stages - Buying Behavior - Market Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, pricing strategies: Skimming and Penetration pricing.

Unit-V : Promotion and Distribution : Promotion Mix - Advertising - Publicity - Public relations - Personal selling and Direct marketing - Distribution Channels - Online marketing- Global marketing-Development of app.

References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton 1. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management - Planning, McMillan

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SRR & CVR Government Degree College (A), Vijayawada
Department of Commerce
Semester-VI -B.Com & BBA
SBC G 6.10 Media Management
Proposed Syllabus

Unit-I: Media Management: Role of Media - Planning - Organization - Media types – Unique Features of print media - Radio and Television - Teleconferencing - Media Technology: Internet, mobile phones, interactive television.

Unit-II: Media Marketing: Penetration, Reach, Access and Exposure to media – Revenue – expenditure in media - Selling and buying space and time on media.

Unit-III: Media and Ethics: Ethical issues related to Media - Intellectual Property Rights (IPR) and New Media - Security issues and new media.

References:

1. Principles of Advertising and fMC - Tom Duncan-Tara McGraw-Hill-Second Edition.
2. Advertising and Promotion, An IMC Perspective, Krutishah and Alan D'Souza, TMH.
3. Mehra - Newspaper Management, Corgi Books.
4. Rucker and Williams- Newspaper Organization and Management, John Wiley & Sons.
5. Raidu C.S., Media and Communication Management, Himalaya Publishers
6. Michael Goodwin, Making Multimedia Work, John Wiley & Sons.
7. Raidu Nagcshwar, Mass Media: Law and Regulations, Himalaya Publishers

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SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-II : Auditing

PROPOSED SYLLABUS

- Unit-I: Introduction:** Meaning - Definitions - Objectives - Importance of Auditing - Auditing as a Vigil Mechanism - Accounting v/s Auditing
- Unit- II: Types of Audit:** Based on Organization Structure - Statutory Audit, Private Audit, Government Audit - Based on Practical Purpose - Continuous Audit, Final Audit, Cost Audit, Tax Audit, Efficiency Audit. Information system system control & Audit (Concept only)
- Unit-III: Planning of Audit:** Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, Internal audit and Internal control.
- Unit-IV: Vouching and Investigation:** Vouching - Cash, Purchase, Sales, Purchase returns, Sales returns - Investigation - Auditing v/s Investigation
- Unit-V: Company Audit and Auditors Report:** Auditor's Qualifications-Appointment and Reappointment - Rights, duties, liabilities and disqualifications - Audit report - Types - Contents - Preparation.

References:

1. N.D. Kapoor. "Auditing", S. Chand, New Delhi.
2. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House, New Delhi.
3. G. Jagadesh Prakash, "Principles and Practices of Auditing" Kalyani Publications, Ludhia na.
4. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
5. B.N. Tondan, " Practical Auditing", S.Chand, New Delhi.
6. S.Vengadamani, "Practical Auditing", Margharn Publications, Chennai.
7. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.



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SRR&CVR Govt. Degree College (A), VIJAYAWADA

Department of Commerce

B.Com. Third Year (All Groups)

Semester-VI: Paper-III: Management Accounting

Proposed Syllabus

Unit-I: Management Accounting: Interface with Financial Accounting and Cost Accounting - Need & Scope of Management Accounting- Financial Statement analysis and interpretation: Comparative analysis - Common size analysis and trend analysis (including problems).

Unit-II: Ratio Analysis: Classification, Importance and limitations of Ratio Analysis- Types of Ratios - Liquidity, profitability, activity and solvency ratios (including problems).

Unit-III: Fund Flow Statement: Concept of fund- Preparation of funds flow statement- Uses and limitations of funds flow analysis. (including problems).

Unit-IV: Cash Flow Statement: Concept of cash flow - Preparation of cash flow statement in accordance with AS-3 - Uses and limitations of cash flow analysis (including problems).

Unit-V: Break-Even Analysis and Decision Making: Break-even Chart - Assumptions- Uses and limitations of Break Even Analysis- Margin of safety - Make/Buy Decision - Lease/own Decision (Theory and Problems).

References:

1. S.N. Maheswari, "A Textbook of Accounting for Management", S. Chand Publishing, New Delhi.
2. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
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SRR & CVR Government Degree College (A), Vijayawada
Department of Commerce
Semester-VI -B.Com (General)
Cluster Elective : Banking and Financial Services
DSC H 6.5 Financial Services
Proposed Syllabus

Unit-I: Financial Services: Role of Financial Services - Banking and Non-Banking Companies Activities of Non-Banking Finance Companies.

Unit-II: Merchant Banking Services: Scope and importance of merchant banking services
Venture Capital - Securitization - Demat services.

Unit-III: Leasing and Hire-Purchase: Types of Lease, Documentation and Legal aspects - Hire Purchasing - Securitization of debts - House Finance.

Unit-IV: Credit Rating: Purpose - Types - Credit Rating Symbols - Agencies: CRISIL and CARE - Equity Assessment vs. Grading.

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SRR & CVR Government Degree College (A), Vijayawada
Department of Commerce
Semester-VI -B.Com (General)
Cluster Elective : Banking and Financial Services
DSC H 6.6 Marketing of Financial Services

Proposed Syllabus

Unit-I: Difference between Goods and Services: Managing Service Counters - Integrated Service Management Service Elements.

Unit-II: Constructing Service Environment- Managing People for service Advantage - Service Quality and Productivity - Customer Loyalty.

Unit-III: Pricing and Promotion Strategies: Pricing strategies - Promotion strategies - B2B Marketing - Marketing Planning and Control for services.

Unit-IV: Distributing Services: Cost and Revenue Management - Approaches for providing services- Channels for Service provision.

Unit-V: Retail Financial Services - Investment services - Insurance services - Credit Services Institutional Financial Services.

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SRR & CVR GOVERNMENT DEGREE COLLEGE (A) -VIJAYAWADA

Department of Commerce & Business Administration

List of Subjects for B.Com – General

CORPORATE ACCOUNTING

For the Academic Year 2019-20

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: B.Com (E.M)

Subject: Commerce

SEMESTER - VI

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Skill Based Course SBSG	University's Choice: Media Management	50	-	50	2	2
2.	Paper-I	Marketing	100	40	60	5	4
3.	Paper-II	Auditing	100	40	60	5	4
4.	Paper-III	Management Accounting	100	40	60	5	4
5.	CA-I	Financial Reporting	100	40	60	5	4
6.	CA-II	Emerging Areas in Accounting	100	40	60	5	4
7.	CA-III	Project Work Financial Reporting practices in Companies/ Survey on Human Resource/ Environmental Accounting	100	40	60	5	4
Total			600/50	240	360/50	32	26

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SRR & CVR Government Degree College (A), Vijayawada
Department of Commerce
Semester-VI -B.Com & BBA
SBC G 6.10 Media Management
Proposed Syllabus

Unit-I: Media Management: Role of Media - Planning - Organization - Media types – Unique Features of print media - Radio and Television - Teleconferencing - Media Technology: Internet, mobile phones, interactive television.

Unit-II: Media Marketing: Penetration, Reach, Access and Exposure to media – Revenue – expenditure in media - Selling and buying space and time on media.

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SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-I : Marketing

PROPOSED SYLLABUS

Unit- I: Introduction: Concepts of Marketing: Product Concept - Selling Concept - Societal Marketing Concept - Marketing Mix - 4 P's of Marketing.

Unit-II: Consumer Markets and Buyer Behavior: Buying Decision Process - Stages - Buying Behavior - Market Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

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SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-II : Auditing

PROPOSED SYLLABUS

- Unit-I:** Introduction: Meaning - Definitions - Objectives - Importance of Auditing - Auditing as a Vigil Mechanism - Accounting v/s Auditing
- Unit- II:** Types of Audit: Based on Organization Structure - Statutory Audit, Private Audit, Government Audit - Based on Practical Purpose - Continuous Audit, Final Audit, Cost Audit, Tax Audit, Efficiency Audit. Information system system control & Audit (Concept only)
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 7. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
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SRR&CVR Govt. Degree College (A), VIJAYAWADA

Department of Commerce

B.Com. Third Year (All Groups)

Semester-VI: Paper-III: Management Accounting

Proposed Syllabus

Unit-I: Management Accounting: Interface with Financial Accounting and Cost Accounting - Need & Scope of Management Accounting- Financial Statement analysis and interpretation: Comparative analysis - Common size analysis and trend analysis (including problems).

Unit-II: Ratio Analysis: Classification, Importance and limitations of Ratio Analysis- Types of Ratios - Liquidity, profitability, activity and solvency ratios (including problems).

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3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
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8. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.
9. S.P. Gupta, "Management Accounting", S. Chand Publishing, New Delhi.

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SRR & CVR Government Degree College (A), VIJAYAWADA

Department of Commerce

B.Com. Third Year (General)

Cluster Elective-I: Corporate Accounting

DSC H 6.6: Emerging Areas in Accounting

Proposed Syllabus

Unit-I: Human Resource Accounting: Methods: Cost Approach - Replacement Cost Approach - Present Value of Future Earnings Approach - Expense Model - Model on Human Resource Accounting (including problems).

Unit-II: Social Accounting: Rationale for Social Accounting - Qualitative and Quantitative Social Accounting Disclosures - Evaluation of Social Accounting Reports.

Unit-III: Inflation Accounting: Historical Cost Basis of Financial Statements - Limitations - Evolution of Inflation Accounting - Constant-Rupee Accounting - International Standard for Hyperinflationary Accounting (including problems)

Unit-IV: Environmental Accounting: Qualitative and Quantitative Environmental Accounting Disclosures - Evaluation of Environmental Accounting Reports - Green Accounting - Concept and Implementation.

Unit-V: Special Areas in Accounting: Intrinsic Value Accounting - Resource Consumption Accounting - Forensic Accounting - Fund Accounting - Hedge Accounting.

References:

1. Gupta R. L: Advanced Financial Accounting - S. Chand & Sons
2. Shukla and Grewal: Advanced Accounts, S. Chand & Ltd. New Delhi.
3. Jain and Narang: Advanced Accounts, Kalyani Publishers, Ludhiana.
4. Gupta, Shashi K. & Sharma, R.K.: Management Accounting: Principles and Practice, Kalyani Publishers, Ludhiana.
5. L. S. Porwal: Accounting Theory, Tata McGraw Hill
6. S. N. Maheshwari: Corporate Accounting, Vikas Publishing House Pvt. Ltd. New Delhi.
7. Ashok Sehgal & Dr. Deepak Sehgal: Advanced Accounting, Taxmen, New Delhi.
8. Mukherji and Hanif - Modern Accounts, Vol. I and II, Tata McGraw Hill.
9. R. L. Gupta & V. K. Gupta - Advanced Accounting, Sultan Chand, New Delhi.

9
SRR & CVR Government Degree College (A), VIJAYAWADA

Department of Commerce

B.Com. III Year (General)

Cluster Elective-I: Corporate Accounting

DSC H 6.5: Financial Reporting

Proposed Syllabus

- Unit-I: Corporate Financial Reporting:** Issues ,and problems of financial statements - Balance Sheet and Profit and Loss Account - Recent trends in Reporting, Methods of Financial Reporting.
- Unit-II: Consolidated Financial Statements:** Purposes of consolidated financial statements Consolidation procedures - Minority interests. Goodwill, Treatment of pre- acquisition and post-acquisition profits (Including Problems)
- Unit-III: Companies Act 2013:** Reporting requirements - National Financial Reporting Authority(NFRA) – its duties and responsibility.
- Unit-IV: Companies Act, 2013:** Board of Directors - Director's Report - Business Responsibility report - Corporate Governance Reporting - Corporate Social Responsibility Reporting.
- Unit-V: Developments in Financial Reporting:** Value Added Statements: Economic Added Value . Market Value - Shareholders Value - Human Resource Reporting - Reporting on Price Level changes.

References:

- 1 . P.c. Tulsian & Bharat Tulsian, Financial Reporting, S. Chand, New Delhi.
2. RSN Pillai, Bhagirathi & S.Uma, Fundamentals of Advanced Accounting. S.Chand.New Delhi.
3. Nehru. Financial Reporting by Diversified Companies, Vision Books, New Delhi .
4. Hawkins David, Financial Statements Corporations, Dow Jones- Irwin Homewood.
5. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting. Cengage Learning, USA.
6. Maheswari S,N, Maheswari S.K. Corporate Accounting, Vikas Publishing House, New Delhi.
7. S.K.Gupta, Financial Analysis and Reporting, Kalyani Publishers, Ludhiana .

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SRR & CVR GOVERNMENT DEGREE COLLEGE (A) -VIJAYAWADA

Department of Commerce & Business Administration

III B.Com – SEMESTER - VI

GUIDELINES FOR PROJECT WORK

Project Work

Guidelines for Project Work (8 weeks duration) after 6th Semester of Commerce. The Project Work (Internship) is a part of the academic curriculum of Commerce. It is an initiative to bridge the gap between knowledge and its application through a series of interventions that will enable students of Commerce program to gain insights and exposure to the industry. The objective of conducting Internship (Project Work) at the end of the 6th Semester of the courses:

1. To provide an opportunity for students to apply theoretical concepts in real life situations at the work place;
2. To sensitize students to the nuances of corporate culture and familiarize them with the corporate code of the behaviour;
3. To enable students to manage resources, work under deadlines, identify and carry out specific goal oriented tasks;
4. To sharpen domain knowledge and provide cross functional skills.

Guidelines:

The student will have to identify an Internship (Project Work) in a business enterprise that matches the student's area of specialisation. Internship (Project Work) is a combination of In - path study and a research project. Students are expected to study the functioning of an organisation, identify a problem area and provide suggestions to overcome the problems.

Duration of Project Work:

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

Project Guide:

Internal guide of the Internship is a full time faculty member working in management department of respective institution with minimum of three years of experience. External guide is from the business organisation where the student is carrying out his/her Project Work. Maximum of ten students can work under an internal guide. The students are expected to be in continuous interaction with the guide during the course of Internship. No two students of an institute shall work on the same problem in the same organisation.

The student will prepare synopsis with the detailed execution of plan to the Internship committee (HOD, senior faculty of the Dept. of Commerce) who will review and may (a) approve, (b) approve with modification or (c) Reject for fresh synopsis. The approval status is submitted to HOD who will officially give concurrence for execution of the Internship.

Synopsis:

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student (Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).

Submission of report 8th week of Internship final report should be submitted to the University before one week of the commencement of theory examination.

Evaluation:

There are two evaluations, internal and external. Internal evaluation is by the internal guide and external evaluation is by a faculty member (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

Viva-Voce/Presentation:

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the Project Work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration appointed by the University.

Internship (Project Work) carries 100 mark evaluation by the internal guide and external evaluation (average mark will be take for award) and 100 marks for Viva-voce examination.

Format of the Internship Report:

The Internship report shall be prepared using word processor viz., MS-Word using Times New Roman font sized 12, on a page layout of A4 size 1" margin on 175 all sides and 1.5 line spacing. The Internship report shall not exceed 75 pages.

Submission of Report:

Student shall submit the Internship report in electronic data form only, in PDF file (un-editable format) to the institute. Institute intern shall submit all the CD's of their students along with a consolidate master list as per specialisation containing USN, Name of the Student and Title of the report to Controller of Examination one week before the commencement of the theory examinations.

SRR & CVR GOVERNMENT DEGREE COLLEGE (A) -VIJAYAWADA

Department of Commerce & Business Administration

List of Subjects for B.Com

TAXATION

For the Academic Year 2019-20

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: B.Com(E.M)

Subject: Commerce

SEMESTER - VI

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Skill Based Course SBSG	University's Choice: Media Management	50	-	50	2	2
2.	Paper-I	Marketing	100	40	60	5	4
3.	Paper-II	Auditing	100	40	60	5	4
4.	Paper-III	Management Accounting	100	40	60	5	4
5.	TAX-I	Goods and Service Tax & Customs Duty	100	40	60	5	4
6.	TAX-II	Tax Planning & Management	100	40	60	5	4
7.	TAX-III	Project Work Internship on Tax Planning Practices in Business Units	100	40	60	5	4
Total			600/50	240	360/50	32	26

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SRR & CVR Government Degree College (A), Vijayawada
Department of Commerce
Semester-VI -B.Com & BBA
SBC G 6.10 Media Management
Proposed Syllabus

Unit-I: Media Management: Role of Media - Planning - Organization - Media types - Unique Features of print media - Radio and Television - Teleconferencing - Media Technology: Internet, mobile phones, interactive television.

Unit-II: Media Marketing: Penetration, Reach, Access and Exposure to media - Revenue - expenditure in media - Selling and buying space and time on media.

Unit-III: Media and Ethics: Ethical issues related to Media - Intellectual Property Rights (IPR) and New Media - Security issues and new media.

References:

1. Principles of Advertising and fMC - Tom Duncan-Tara McGraw-Hill-Second Edition.
2. Advertising and Promotion, An IMC Perspective, Krutishah and Alan D'Souza, TMH.
3. Mehra - Newspaper Management, Corgi Books.
4. Rucker and Williams- Newspaper Organization and Management, John Wiley & Sons.
5. Raidu C.S., Media and Communication Management, Himalaya Publishers
6. Michael Goodwin, Making Multimedia Work, John Wiley & Sons .
7. Raidu Nagchwar, Mass Media: Law and Regulations, Himalaya Publishers

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SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-I : Marketing

PROPOSED SYLLABUS

Unit- I: Introduction: Concepts of Marketing: Product Concept - Selling Concept - Societal Marketing Concept - Marketing Mix - 4 P's of Marketing.

Unit-II: Consumer Markets and Buyer Behavior: Buying Decision Process - Stages - Buying Behavior - Market Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, pricing strategies: Skimming and Penetration pricing.

Unit-V : Promotion and Distribution : Promotion Mix - Advertising - Publicity - Public relations - Personal selling and Direct marketing - Distribution Channels - Online marketing- Global marketing-Development of app.

References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton 1. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management - Planning, McMillan

15-Copies

SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-II : Auditing

PROPOSED SYLLABUS

Unit-I: Introduction: Meaning - Definitions - Objectives - Importance of Auditing - Auditing as a Vigil Mechanism - Accounting v/s Auditing

Unit- II: Types of Audit: Based on Organization Structure - Statutory Audit, Private Audit, Government Audit - Based on Practical Purpose - Continuous Audit, Final Audit, Cost Audit, Tax Audit, Efficiency Audit. Information system system control & Audit (Concept only)

Unit-III: Planning of Audit: Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, Internal audit and Internal control.

Unit-IV: Vouching and Investigation: Vouching - Cash, Purchase, Sales, Purchase returns, Sales returns - Investigation - Auditing v/s Investigation

Unit-V: Company Audit and Auditors Report: Auditor's Qualifications-Appointment and Reappointment - Rights, duties, liabilities and disqualifications - Audit report - Types - Contents - Preparation.

References:

1. N.D. Kapoor. "Auditing", S. Chand, New Delhi.
 2. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House, New Delhi.
 3. G. Jagadesh Prakash, "Principles and Practices of Auditing" Kalyani Publications, Ludhia na.
 4. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
 5. B.N. Tondan, " Practical Auditing", S.Chand, New Delhi.
 6. S.Vengadamani, "Practical Auditing", Margharn Publications, Chennai.
 7. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
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SRR&CVR Govt. Degree College (A), VIJAYAWADA

Department of Commerce

B.Com. Third Year (All Groups)

Semester-VI: Paper-III: Management Accounting

Proposed Syllabus

Unit-I: Management Accounting: Interface with Financial Accounting and Cost Accounting - Need & Scope of Management Accounting- Financial Statement analysis and interpretation: Comparative analysis - Common size analysis and trend analysis (including problems).

Unit-II: Ratio Analysis: Classification, Importance and limitations of Ratio Analysis- Types of Ratios - Liquidity, profitability, activity and solvency ratios (including problems).

Unit-III: Fund Flow Statement: Concept of fund- Preparation of funds flow statement- Uses and limitations of funds flow analysis. (including problems).

Unit-IV: Cash Flow Statement: Concept of cash flow - Preparation of cash flow statement in accordance with AS-3 - Uses and limitations of cash flow analysis (including problems).

Unit-V: Break-Even Analysis and Decision Making: Break-even Chart - Assumptions- Uses and limitations of Break Even Analysis- Margin of safety - Make/Buy Decision - Lease/own Decision (Theory and Problems).

References:

1. S.N. Maheswari, "A Textbook of Accounting for Management", S. Chand Publishing, New Delhi.
2. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
4. Jawahar Lal, "Accounting for Management", Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person Education India, New Delhi, 2002.
6. Murthy & Guruswamy "Management Accounting", Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta "Practical problems in Management Accounting".
8. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.
9. S.P. Gupta, "Management Accounting", S. Chand Publishing, New Delhi.

SRR & CVR Government Degree College (A), VIJAYAWADA

Department of Commerce

B.Com. Third Year (General)

Cluster Elective-III: Taxation

DSC H 6.5: Goods & Services Tax and Customs Act

Proposed Syllabus

- Unit-I: Registration and Filing:** Registration of Assesses Under GST - Persons liable for registration - Compulsory registration in certain cases - Procedure for registration - Deemed registration - GST Rate Structure.
- Unit-II: Administration: Officers under GST Act:** Appointment and Powers of officers Administration of officers of State tax or Union-territory tax - Accounts and Records - Retention of Records - Audit by Tax Authorities.
- Unit-III: Assessment:** Self-assessment - Provisional assessment - Security of Returns - Assessment of Non-filers of returns - Assessment of Unregistered persons - Audit and Assessment - Other features of Dual GST model.
- Unit-IV: Levy and Exemption of Tax:** Chargeability - Collection at Source - Composition Levy - Tax under Central GST and State GST - Zero-rating of Exports - GST on Imports - Returns under GST - Taxation of Services - Remission of Tax - Adjustment and Refund of GST.
- Unit- V: Customs Act:** Types of Custom Duties- Valuation for Customs Duty- Tariff Value Customs Value- Methods of Valuation for Customs - Problems on Custom Duty Assessment.

References:

1. J. Goods and Services Tax in India - Notifications on different dates.
2. Customs Law Manual and Customs Tariff of India- R.K Jain.
3. Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra.
4. The Central Goods and Services Tax Act, 2017, NO.12 of 2017 Published by Authority, Ministry of Law and Justice, New Delhi. the 12th April, 2017.

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SRR & CVR Government Degree College (A), VIJAYAWADA

Department of Commerce

B.Com. Third Year (General)

Cluster Elective-III: Taxation

DSC H 6.6 Tax Planning and Management

Proposed Syllabus

- Unit-I: Tax Planning:** Difference between Tax Planning, Tax Avoidance, Tax Evasion and Tax Management - Tax Planning with reference to setting up a New Business - Form and Size - Tax Holiday, etc.
- Unit-II: Tax Planning of Financial Decisions:** Absorption, Mergers, De-mergers and Takeovers - Reorganization or Restructuring of Capital - Decisions such as Borrowing or Investment Decisions.
- Unit-III: Tax Planning on Managerial Decisions:** Own or lease - Make or Buy decisions - Repair, Replace, Renewal or Renovation of Assets - Shut down or Continue decision.
- Unit-IV: Tax planning on Foreign Income:** Selling in Domestic or Foreign Market - Avoidance of Double Taxation Agreement - Foreign Collaborations and Joint Ventures.
- Unit-V: Foreign Collaborations:** Incidence of Tax on Domestic Companies - Provisions for Relief in respect of Double Taxation - Double Taxation Avoidance Agreements.

References:

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Vinod K. Singhania, Taxman's Direct Taxes Planning and Management.
3. Taxman, The Tax and Corporate Law Weekly.
4. Bhagawati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan.
5. Ahuja, Girish & Ravi Gupta. Corporate Tax Planning and Management, Bharat Law House.
6. Acharya, Shuklendra and M.G. Gurha, Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
7. IAS - 12 and AS - 22.
8. T.P. Ghosh, IFRS. Taxman Publications Pvt. Ltd. New Delhi.

B.COM (CA)

3

SRR & CVR GOVERNMENT DEGREE COLLEGE (A) -VIJAYAWADA

Department of Commerce & Business Administration

List of Subjects for B.Com

COMPUTER APPLICATIONS

For the Academic Year ~~2021-22~~

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: B.Com (E.M)

Subject: Commerce

SEMESTER - VI

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Skill Based Course SBSG	University's Choice: Media Management	50	-	50	2	2
2.	Paper-I	Marketing	100	40	60	5	4
3.	Paper-II	Auditing	100	40	60	5	4
4.	Paper-III	Management Accounting	100	40	60	5	4
5.	Comp.App-I	Tally	100	40	60	5	4
6.	Comp.App-II	e-Commerce	100	40	60	5	4
7.	Comp.App-III	PHP & My SQL(Theory only)	100	40	60	5	4
Total			600/50	240	360	32	26

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SRR & CVR Government Degree College (A), Vijayawada
Department of Commerce
Semester-VI -B.Com & BBA
SBC G 6.10 Media Management
Proposed Syllabus

Unit-I: Media Management: Role of Media - Planning - Organization - Media types - Unique Features of print media - Radio and Television - Teleconferencing - Media Technology: Internet, mobile phones, interactive television.

Unit-II: Media Marketing: Penetration, Reach, Access and Exposure to media - Revenue - expenditure in media - Selling and buying space and time on media.

Unit-III: Media and Ethics: Ethical issues related to Media - Intellectual Property Rights (IPR) and New Media - Security issues and new media.

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1. Principles of Advertising and fMC - Tom Duncan-Tara McGraw-Hill-Second Edition.
2. Advertising and Promotion, An IMC Perspective, Krutishah and Alan D'Souza, TMH.
3. Mehra - Newspaper Management, Corgi Books.
4. Rucker and Williams- Newspaper Organization and Management, John Wiley & Sons.
5. Raidu C.S., Media and Communication Management, Himalaya Publishers
6. Michael Goodwin, Making Multimedia Work, John Wiley & Sons.
7. Raidu Nagchwar, Mass Media: Law and Regulations, Himalaya Publishers

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B.COM (T.M)

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SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-I : Marketing

PROPOSED SYLLABUS

Unit- I: Introduction: Concepts of Marketing: Product Concept - Selling Concept - Societal Marketing Concept - Marketing Mix - 4 P's of Marketing.

Unit-II: Consumer Markets and Buyer Behavior: Buying Decision Process - Stages - Buying Behavior - Market Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, pricing strategies: Skimming and Penetration pricing.

Unit-V : Promotion and Distribution : Promotion Mix - Advertising - Publicity - Public relations - Personal selling and Direct marketing - Distribution Channels - Online marketing- Global marketing-Development of app.

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4. V.S. Ramaswamy S. Nama Kumari, Marketing Management - Planning, McMillan

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SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI Paper-II : Auditing

PROPOSED SYLLABUS

Unit-I: Introduction: Meaning - Definitions - Objectives - Importance of Auditing - Auditing as a Vigil Mechanism - Accounting v/s Auditing

Unit- II: Types of Audit: Based on Organization Structure - Statutory Audit, Private Audit, Government Audit - Based on Practical Purpose - Continuous Audit, Final Audit, Cost Audit, Tax Audit, Efficiency Audit. Information system system control & Audit (Concept only)

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 6. S.Vengadamani, "Practical Auditing", Margharn Publications, Chennai.
 7. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
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15-6/11/2018
SRR&CVR Govt. Degree College (A), VIJAYAWADA

Department of Commerce

B.Com. Third Year (All Groups)

Semester-VI: Paper-III: Management Accounting

Proposed Syllabus

- Unit-I: Management Accounting:** Interface with Financial Accounting and Cost Accounting - Need & Scope of Management Accounting- Financial Statement analysis and interpretation: Comparative analysis - Common size analysis and trend analysis (including problems).
- Unit-II: Ratio Analysis:** Classification, Importance and limitations of Ratio Analysis- Types of Ratios - Liquidity, profitability, activity and solvency ratios (including problems).
- Unit-III: Fund Flow Statement:** Concept of fund- Preparation of funds flow statement- Uses and limitations of funds flow analysis. (including problems).
- Unit-IV: Cash Flow Statement:** Concept of cash flow - Preparation of cash flow statement in accordance with AS-3 - Uses and limitations of cash flow analysis (including problems).
- Unit-V: Break-Even Analysis and Decision Making:** Break-even Chart - Assumptions- Uses and limitations of Break Even Analysis- Margin of safety - Make/Buy Decision - Lease/own Decision (Theory and Problems).

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3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
4. Jawahar Lal, "Accounting for Management", Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person Education India, New Delhi, 2002.
6. Murthy & Guruswamy "Management Accounting", Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta "Practical problems in Management Accounting".
8. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.
9. S.P. Gupta, "Management Accounting", S. Chand Publishing, New Delhi.

BBA

3

SRR & CVR GOVERNMENT DEGREE COLLEGE (A) - VIJAYAWADA

Department of Commerce & Business Administration

List of Subjects for BBA

MARKETING MANAGEMENT

For the Academic Year **2021 - 22**

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: BBA

Subject: Business Administration

SEMESTER - VI

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Skill Based Course SBSG	University's Choice: 6.1 Media Management	50	-	50	2	2
2.	Paper-I	International Business	100	40	60	5	4
3.	Paper-II	Medium, Small & Micro Enterprises Management	100	40	60	5	4
4.	Paper-III	Project Management	100	40	60	5	4
5.	MM-I	Marketing of Services	100	40	60	5	4
6.	MM-II	Retail Management	100	40	60	5	4
7.	MM-III	Project Work	100	40	60	5	4
Total			600/50	240	360	32	26

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SRR & CVR Government Degree College (A), Vijayawada

Department of Commerce

Semester-VI -B.Com & BBA

SBC G 6.10 Media Management

Proposed Syllabus

Unit-I: Media Management: Role of Media - Planning - Organization - Media types - Unique Features of print media - Radio and Television - Teleconferencing - Media Technology: Internet, mobile phones, interactive television.

Unit-II: Media Marketing: Penetration, Reach, Access and Exposure to media - Revenue - expenditure in media - Selling and buying space and time on media.

Unit-III: Media and Ethics: Ethical issues related to Media - Intellectual Property Rights (IPR) and New Media - Security issues and new media.

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2. Advertising and Promotion, An IMC Perspective, Krutishah and Alan D'Souza, TMH.
3. Mehra - Newspaper Management, Corgi Books.
4. Rucker and Williams- Newspaper Organization and Management, John Wiley & Sons.
5. Raidu C.S., Media and Communication Management, Himalaya Publishers
6. Michael Goodwin, Making Multimedia Work, John Wiley & Sons.
7. Raidu Nagshwar, Mass Media: Law and Regulations, Himalaya Publishers



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SRR & CVR Government Degree College (Autonomous), Vijayawada
Department of Commerce and Business Management
III Year BBA Degree Course – VI Semester
DSC 1G: International Business

Trade by means and types.
Proposed Syllabus

Unit-I: Introduction – Need - Theories of international trade - Difference between Domestic and International/Foreign Trade.

Unit-II: Foreign Exchange: Factors influencing exchange rate fluctuations, Euro market and instruments (LIBOR, MIBOR, etc), Foreign market operations, participants, spot-future forward and option market.


Unit-III: Balance of Payment: Contents, disequilibria in BOP, measures to bring back equilibrium in BOP, convertibility of currencies, Current account and Capital account convertibility, exchange control, reasons and methods.

Unit-IV: WTO and Trade blocks - WTO Formulation, advantages and disadvantages of WTO membership to developing countries. Trade blocks: Reasons for trade block formation, different types of trade blocks - member countries and economies condition and trade commodities of LAFTA, SAFTA, NAFTA, ASEAN, CARICOM and EU.

Unit-V: Procedure and Documents: Export and Import procedure, principal and auxiliary documents, bill of lading, consular invoice, commercial invoice, AR and GP forms, Mate receipt, Letter of credit - Packing list - Incentives to exports, Exim policy

References:

1. C. Jeevanandam, Foreign Exchange Practice, Concepts and Control, Sultan Chand & Sons.
 2. T.S. Balagopal, Export Management, Himalaya Publishing House.
 3. K P M Sundaram & Rudradatta, Indian Economy, S. Chand & Co., New Delhi.
 4. Francis Cherumilum, Foreign Trade and Export Management, Himalaya Publication
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SRR & CVR Government Degree College (Autonomous), Vijayawada
Department of Commerce and Business Management
III Year BBA Degree Course – VI Semester.

DSE 2G: Medium and Small Enterprises Management
Proposed Syllabus

Unit-I: Small and Medium Enterprises: Definition, Nature, objectives, Significance in Indian economy - Problems and the steps taken up by the Government to tackle their problems - Role of government in promoting small and medium enterprises - incentives provided to backward area and development.

Unit-II: Project Formulation: Project identification and formulation, Feasibility study - Project report preparation, location of Units, Industrial estates and the role of KIABD, TEKSOC and registration with DIC.

Unit-III: Management Functions in Small and Medium Enterprises –Finance function: Capital Function, Sources of finance - Subsidies and Incentives, Venture Capital - Marketing and Human Resource Management functions.

Unit-IV: Sickness in Small and Medium enterprises - Causes of sickness, Prevention of sickness, and Remedial measures for sickness.

Unit-V Ancillary Industries, Rural Industries and Artisans. Role of SIDO, SSIDC, SISI, DIC. Prospects for small-scale industries.

References:

1. C.S.V. Murthy, Small Scale Industries and Entrepreneurial Development, Himalaya Publishing House.
2. Vasant Desai, Management of SSI, Himalaya publishing House, Delhi, 1998.
3. Vasant Desai, Small Scale Industries & entrepreneurship, Himalayan Publishing House.
4. S S Khanka, Entrepreneurial Development, Sultan Chand & Co. Ltd., New Delhi. 1999.

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

DSC-3G: Project Management
Proposed Syllabus

Unit-I: Introduction: Meaning, Scope and Objectives, Types of Projects, Generation and Screening of Ideas, Generation of Ideas, - monitoring the Environment, corporate appraisal, preliminary screening- Problems of Project management.

Unit-II: Analysis of Project Proposal: Markets and Demand Analysis, Technical Analysis, Material Input, Manufacturing Process, Technology-Product Mix- Estimation of Sales and Production. Machinery and Equipment Selection.

Unit-III: Project evaluation for Selection:- Methods of evaluation, ROR and ROI, Pay Back period, Net present value method. PERT and CPM techniques, Time estimations, slack time and critical path – post project review.

Unit-IV: Human Aspects of Project Management – Manpower Planning - Human Ergonomics- Pre requisites for Successful Project Implementation.

Unit-V: Closing of the Project:- Types of project termination, Termination procedure and evaluation of projects.

References:

1. Prasanna Chandra, Project-Planning-Analyses, Selection, Implementation and Review. 'Tata McGraw Hill Publishing Co.
2. V.A. Avadhani, Indian Capital Market, Himalaya Publishing.

2

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

DSC 1H (MM): Marketing of Services

Proposed Syllabus

Unit-I: Introductions to services: Meaning, Nature – components of services - role of services in Indian economy, growth in service sector, types of services, difference between goods and services, characteristics of services, need for service marketing and obstacles in service marketing.

Unit-II: Service Marketing Management: Marketing management process for services organizing, marketing, planning, analyzing marketing opportunities, selecting target market - developing the service marketing mix - managing and controlling marketing efforts.

Unit-III: Customer expectations of service: Factors influencing customer expectation of service, issues involving customer service expectations, Customer perception of service - Service quality, Service recovery - Impact of service failure and recovery, customer responds to service failure. Service recovery strategies, service guarantee.

Unit-IV: Service Design and Development: Challenges of service design – types of service development, stages in new service development, Service blue printing - Service standards: Factors determine service standard, customer defined standards.

Unit-V Marketing of Services: Financial service marketing – marketing of Insurance, Bank, Mutual funds, Tourism Marketing, Hospital marketing, any hotel and hospitality marketing, other relevant services marketing.

References:

1. Services Marketing by - Valarie A. Zeithaml and May Jo Bitner Pub : Tata Mc Grow HIL
2. Services Marketing by - Vasont : Venugopal and Raghu N., Himalaya Publishing House.
3. Services Marketing by - P.N. Reddy and others Pub: Himalaya Publishing House.
4. Service Marketing by : Hellen wood Ruffe, Macmillan India Ltd.

2

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

DSC 2H (MM): Retail Management

Proposed Syllabus

Unit-I: Retailing: Importance of Retailing, Factors Influencing Retailing, Functions of Retailing, Developing and applying Retail Strategy, Strategic Retail Planning Process, Retail Organization, Classification of Retail Units.

Unit-II: Setting-up Retail organization: process of setting up-Size and space allocation, location, factors affecting the location of Retail, Store Layout and Space planning: Types of Layouts, role of Visual Merchandiser, Controlling Costs and Reducing Inventories Loss.

Unit-III: Emergence of Organized Retailing: Traditional Retailing, Organized Retailing in India - challenges faced in organized Retailing - Retailing in rural India, Retail Environment in India, FDI in retailing, Role of IT in retailing, Emerging trends in retailing.

Unit-IV: Retail Pricing: Factors influencing retail pricing, Retail pricing strategies, Retail promotion strategies: Management and Evaluation of relationships in Retailing, Retail Research: Customer Audits, Brand Management in retailing.

Unit-V: Case Studies: Practical:

(i) Interview a salesperson and write a brief report about what they like and dislike about their jobs, their salary, travelling allowances, sales quotas, etc.

(ii) Go to a Kirana store and a supermarket and compare the: (a) store arrangement (b) No of brands carried (c) pricing policies (d) Service – personal.

References:

1. Levy & Weitz, Retail Management, TMH, 2012.
2. Swapana Pradhan, Retailing Management, TMH, 2012.
3. David Gilbert, Retail Marketing Management, Pearson Education.
4. A. J. Lamba, The Art of Retailing, McGraw Hill.
5. Barry Berman, Joel R. Evans, Retail Management: A Strategic Approach, Pearson.
6. S.L. Gupta, Sales and Retail Management: An Indian Perspective, 2007, Excel Books.
7. Rosemary Varley, Mohammed Rafiq, Principles of Retail Management, Palgrave Macmillan, 2009.
8. Chetan Bajaj, Retail Management, Oxford University Press.
9. Sinha, Piyush Kumar and Uniyal, Managing Retailing, Oxford University Press, 2010.

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SRR & CVR GOVERNMENT DEGREE COLLEGE (A) -VIJAYAWADA

Department of Commerce & Business Administration

DEPARTMENT OF COMMERCE

III B.B.A – SEMESTER VI

GUIDELINE FOR PROJECT WORK

Project Work

Guidelines for project work (8 weeks duration) after 6th Semester of BBA. The Project Work (Internship) is a part of the academic curriculum of BBA. It is an initiative to bridge the gap between knowledge and its application through a series of interventions that will enable students of BBA program to gain insights and exposure to the industry. The objective of conducting Internship (project work) at the end of the 6th Semester of the courses:

1. To provide an opportunity for students to apply theoretical concepts in real life situations at the work place;
2. To sensitize students to the nuances of corporate culture and familiarize them with the corporate code of the behaviour;
3. To enable students to manage resources, work under deadlines, identify and carry out specific goal oriented tasks;
4. To sharpen domain knowledge and provide cross functional skills.

Guidelines:

The student will have to identify an internship (project work) in a business enterprise that matches the students area of specialisation. Internship (project work) is a combination of In-path study and a research project. Students are expected to study the functioning of an organisation, identify a problem area and provide suggestions to overcome the problems.

Duration of Project Work:

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

Project Guide:

Internal guide of the Internship is a full time faculty member working in management department of respective institution with minimum of three years of experience. External guide is from the business organisation where the student is carrying out his/her project work. Maximum of ten students can work under an internal guide. The students are expected to be in continuous interaction with the guide during the course of internship. No two students of an institute shall work on the same problem in the same organisation.

The student will prepare synopsis with the detailed execution of plan to the internship committee (HOD, senior faculty of the Dept. of Business Administration) who will review and may (a) approve, (b) approve with modification or (c) Reject for fresh synopsis. The approval status is submitted to HOD who will officially give concurrence for execution of the internship.

Synopsis:

It is a 3 page document/hard copy to be submitted to the HOD with signatures of guide and student (Introduction with objectives and summary, Review of articles/literature about the topic with source of information and methodology of the study).

Submission of report 8th week of internship final report should be submitted to the University before one week of the commencement of theory examination.

Evaluation:

There are two evaluations, internal and external. Internal evaluation is by the internal guide and external evaluation is by a faculty member (not below the rank of Associate Professor) drawn from department of Commerce and Business Administration of the University.

Viva-Voce/Presentation:

A comprehensive viva-voce examination will be conducted at the respective institution on the curriculum of the course and also on the project work. The viva-voce examination shall be conducted by a committee consisting of (i) Head/Senior Lecturer of the respective College, (ii) Faculty member of the Dept. of Commerce and Business Administration appointed by the University.

Internship(project work) carries 100 mark evaluation by the internal guide and external evaluation (average mark will be take for award) and 100 marks for Viva-voce examination.

Format of the internship report:

The internship report shall be prepared using word processor viz., MS-Word using Times New Roman font sized 12, on a page layout of A4 size 1" margin on 175 all sides and 1.5 line spacing. The internship report shall not exceed 75 pages.

Submission of Report:

Student shall submit the internship report in electronic data form only, in PDF file (un-editable format) to the institute. Institute intern shall submit all the CD's of their students along with a consolidate master list as per specialisation containing USN, Name of the Student and Title of the report to Controller of Examination one week before the commencement of the theory examinations.

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SRR & CVR GOVERNMENT DEGREE COLLEGE (A - VIJAYAWADA)

Department of Commerce & Business Administration

List of Subjects for BBA

HUMAN RESOURCE MANAGEMENT

For the Academic Year 2019-20

Allocation of Credits

(As per the Krishna University)

Choice Based Credit System

Course: BBA

Subject: Business Administration

SEMESTER - VI

Sl. No.	Subject Category	Subject Name	Total Marks	Mid Sem Exam	Sem - End Exam	Teaching Hours	Credits
1.	Skill Based Course SBSG	University's Choice: 6.1 Media Management	50	-	50	2	2
2.	Paper-I	International Business	100	40	60	5	4
3.	Paper-II	Medium, Small & Micro Enterprises Management	100	40	60	5	4
4.	Paper-III	Project Management	100	40	60	5	4
5.	HRM-I	Global Human Resource & Management	100	40	60	5	4
6.	HRM-II	Training & Development	100	40	60	5	4
7.	HRM-III	Project Work	100	40	60	5	4
Total			600/50	240	360	32	26

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SRR & CVR Government Degree College (A), Vijayawada
Department of Commerce
Semester-VI -B.Com & BBA
SBC G 6.10 Media Management
Proposed Syllabus

Unit-I: Media Management: Role of Media - Planning - Organization - Media types - Unique Features of print media - Radio and Television - Teleconferencing - Media Technology: Internet, mobile phones, interactive television.

Unit-II: Media Marketing: Penetration, Reach, Access and Exposure to media - Revenue - expenditure in media - Selling and buying space and time on media.

Unit-III: Media and Ethics: Ethical issues related to Media - Intellectual Property Rights (IPR) and New Media - Security issues and new media.

References:

1. Principles of Advertising and fMC - Tom Duncan-Tara McGraw-Hili-Second Edition.
2. Advertising and Promotion, An IMC Perspective, Krutishah and Alan D'Souza, TMH.
3. Mehra - Newspaper Management, Corgi Books.
4. Rucker and Williams- Newspaper Organization and Management, John Wiley & Sons.
5. Raidu C.S., Media and Communication Management, Himalaya Publishers
6. Michael Goodwin, Making Multimedia Work, John Wiley & Sons.
7. Raidu Nagcshwar, Mass Media: Law and Regulations, Himalaya Publishers

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SRR & CVR Government Degree College (Autonomous), Vijayawada
Department of Commerce and Business Management
III Year BBA Degree Course – VI Semester
DSC 1G: International Business
Proposed Syllabus

Unit-I: Introduction – Need - Theories of international trade - Difference between Domestic and International/Foreign Trade.

Unit-II: Foreign Exchange: Factors influencing exchange rate fluctuations, Euro market and instruments (LIBOR, MIBOR, etc), Foreign market operations, participants, spot-future forward and option market.


Unit-III: Balance of Payment: Contents, disequilibria in BOP, measures to bring back equilibrium in BOP, convertibility of currencies, Current account and Capital account convertibility, exchange control, reasons and methods.

Unit-IV: WTO and Trade blocks - WTO Formulation, advantages and disadvantages of WTO membership to developing countries. Trade blocks: Reasons for trade block formation, different types of trade blocks - member countries and economies condition and trade commodities of LAFTA, SAFTA, NAFTA, ASEAN, CARICOM and EU.

Unit-V: Procedure and Documents: Export and Import procedure, principal and auxiliary documents, bill of lading, consular invoice, commercial invoice, AR and GP forms, Mate receipt, Letter of credit - Packing list - Incentives to exports, Exim policy

References:

1. C. Jeevanandam, Foreign Exchange Practice, Concepts and Control, Sultan Chand & Sons.
2. T.S. Balagopal, Export Management, Himalaya Publishing House.
3. K P M Sundaram & Rudradatta, Indian Economy, S. Chand & Co., New Delhi.
4. Francis Cherumilum, Foreign Trade and Export Management, Himalaya Publication



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

DSE 2G: Medium and Small Enterprises Management
Proposed Syllabus

Unit-I: Small and Medium Enterprises: Definition, Nature, objectives, Significance in Indian economy - Problems and the steps taken up by the Government to tackle their problems - Role of government in promoting small and medium enterprises - incentives provided to backward area and development.

Unit-II: Project Formulation: Project identification and formulation, Feasibility study - Project report preparation, location of Units, Industrial estates and the role of KIABD, TEKSOC and registration with DIC.

Unit-III: Management Functions in Small and Medium Enterprises –Finance function: Capital Function, Sources of finance - Subsidies and Incentives, Venture Capital - Marketing and Human Resource Management functions.

Unit-IV: Sickness in Small and Medium enterprises - Causes of sickness, Prevention of sickness, and Remedial measures for sickness.

Unit-V Ancillary Industries, Rural Industries and Artisans. Role of SIDO, SSIDC, SISI, DIC. Prospects for small-scale industries.

References:

1. C.S.V. Murthy, Small Scale Industries and Entrepreneurial Development, Himalaya Publishing House.
2. Vasant Desai, Management of SSI, Himalaya publishing House, Delhi, 1998.
3. Vasant Desai, Small Scale Industries & entrepreneurship, Himalayan Publishing House.
4. S S Khanka, Entrepreneurial Development, Sultan Chand & Co. Ltd., New Delhi. 1999.

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

DSC-3G: Project Management
Proposed Syllabus

Unit-I: Introduction; Meaning, Scope and Objectives, Types of Projects, Generation and Screening of Ideas, Generation of Ideas, - monitoring the Environment, corporate appraisal, preliminary screening- Problems of Project management.

Unit-II: Analysis of Project Proposal: Markets and Demand Analysis, Technical Analysis, Material Input, Manufacturing Process, Technology-Product Mix- Estimation of Sales and Production. Machinery and Equipment Selection.

Unit-III: Project evaluation for Selection:- Methods of evaluation, ROR and ROI, Pay Back period, Net present value method. PERT and CPM techniques, Time estimations, slack time and critical path – post project review.

Unit-IV: Human Aspects of Project Management – Manpower Planning - Human Ergonomics- Pre requisites for Successful Project Implementation.

Unit-V: Closing of the Project:- Types of project termination, Termination procedure and evaluation of projects.

References:

1. Prasanna Chandra, Project-Planning-Analyses, Selection, Implementation and Review.
'Tata McGraw Hill Publishing Co.
2. V.A. Avadhani, Indian Capital Market, Himalaya Publishing.

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SRR & CVR Government Degree College (Autonomous), Vijayawada
Department of Commerce and Business Management
III Year BBA Degree Course – VI Semester.
Cluster Elective -: Human Resource Management
Global Human Resources Management
Proposed Syllabus

Unit-I: Introduction to IHRM: Difference between IHRM and Domestic HRM. Reasons for emergence of IHRM. Organizational dynamics and IHRM: Role of culture In IHRM Organizational Processes in IHRM. Challenges o International Human Resource Management

Unit-II: Recruitment. Selection in International context: International Managers - PnrcmcountryNationals. third country nationals. Host country nationals. Recruitment methods using hand-hunter; Cross-national advertising.c-recruitment: Selection criteria and techniques. Selection test Interviews tor international selection; Changes in American Immigration Policy and Impact on recruitment.

Unit-III: Performance Management: A conceptual background. Performance management cycle models.Appraisal of expatriate.Third and host country employees. Issues and challengesinternational performance management.countryspecific performance management practices; Succession Planning; Gender Bias in Performance management.

Unit-I V: Training and development in international context: Training and development ofinternational staff, types of expatriate training.IJCN training.Career Development. Repatriate Training; developing international staff and multinational teams. Knowledge transfer multinational companies.

Unit-V: International Compensation: Forms of compensation and factors that influence compensation policy, Key components of international compensation. compensation practices across the countries. social securitysystems across the countries. Global compensation: emerging issues

References:

1. Peter J. Dowling. Denice E. Welch. International Human Resource Management.
2. Aswathappa K. Sadhna Das. InternauonalIHuman Resource Management, Me (Irawllili.
3. Ewans. Pucik. Barsoux. Tile Global Challenge: framework lorlnrcrnarionalHuman Resource management - Tata McGraw-Hill.
5. Tony Edwards. Chris Rccs, International Human Resource Management. Person Educarion.

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SRR & CVR Government Degree College (Autonomous), Vijayawada
Department of Commerce and Business Management
III Year BBA Degree Course – VI Semester.
Cluster Elective -: Human Resource Management
TRAINING AND DEVELOPMENT
Proposed Syllabus

Unit-I: Introduction : Meaning and Definition - Need for Training - Importance of Training. Objectives of Training, Responsibility for Training, Types of Training; Training Process Model.

Unit-II: Steps in Training Programs. Training Policy. Training courses. support material for training. Training period. Training for Different employees principles of learning.

Unit-III: Training methods: On the Job. Vestibule Training. Training by Experience workman, Training by Supervisors, Demonstrations and examples. Simulation. Apprenticeship. or the Job: Lecturers. Conference method, Seminar or Team Discussion. Case Studies. Role playing, Programmed Instruction. T-Group training. Audio -visual aids. Retraining.

Unit-IV: Development: Importance of Development - Management Development. Purpose and objectives of Development. Stages in development programs. Components of development program. Factors inhibiting development.

Unit-V: Coaching and Counselling: Methods. Management syndicate. Incident process. In-Basket. Sensitivity counselling - Special Projects, Committee assignments conferences. Management games. Counselling theories and approaches, advantages of Coaching and counselling; Coaching v/s Counselling.

References:

1. I.P. Subb'IRao. VSP. Rao. Human Resource Management: Konark Publishing Houses. Mumhai.
2. Subas(jurg & S C Jain. Managing Human Resource. Arihant Publications. Jaipur.
3. Bcardthcll & Lcnlloldmcn. Human Resource Management, Macmillan Publisher.



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SRR & CVR GOVERNMENT DEGREE COLLEGE (A) - VIJAYAWADA

Department of Commerce & Business Administration

DEPARTMENT OF COMMERCE

III B.B.A – SEMESTER VI

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