

SRR & CVR Government Degree College

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

Machavaram, Vijayawada, Krishna District, AP-520 004

Department of Commerce

Programme Structure of

1401: M.Com (General)

&

1402 M.Com (Accounts & Taxation)

w.e.f Academic Year - 2020-21

Programme Specific Outcomes (PSOs): By the end of the Programme, students will be able:

PSO-1 To inculcate the knowledge of business and the techniques of managing the business with special focus on marketing, Finance, Banking, Insurance and Tax theory law and practices.

PSO-2 To impart the knowledge basic accounting principles and the latest application oriented Financial Reporting Practices.

PSO-3 To develop the decision makes skill through costing methods and practical application of management accounting principles.

PSO-4 To enhance the horizon of knowledge in various field of commerce through advertising and sales promotion, auditing and entrepreneurial development.

PSO-5 To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles.

PSO-6 To motivate on research oriented awareness in diverse areas of Commerce discipline and has large base of research contribution.

**Programme Structure of
1401: M.Com (General)**

Course Code	Title of the Course	Instruction Hours per week			Credits	Evaluation		
		L	T	P		CIA MARKS	SEE	
							MARKS	DURATION
SEMESTER – I								
PCOM 101	Management Theory & Practice	4	1	1	4	40	60	3 Hrs.
PCOM 102	Business Economics	4	1	1	4	40	60	3 Hrs.
PCOM 103	Business Environment	4	1	1	4	40	60	3 Hrs.
PCOM 104	Accounting for Modern Managers	4	1	1	4	40	60	3 Hrs.
PCOM 105	Information Technology for Business	4	1	1	4	40	60	3 Hrs.
PCOM 106	Quantitative Techniques for Business Decisions	4	1	1	4	40	60	3 Hrs.
Total					24	240	360	
SEMESTER – II								
PCOM 201	Corporate Laws	4	1	1	4	40	60	3 Hrs.
PCOM 202	Research Methodology	4	1	1	4	40	60	3 Hrs.
PCOM 203	Human Resources Management	4	1	1	4	40	60	3 Hrs.
PCOM 204	Marketing and Public Relations	4	1	1	4	40	60	3 Hrs.
PCOM 205	Financial Management	4	1	1	4	40	60	3 Hrs.
PCOM 206	Digital Trade	4	1	1	4	40	60	3 Hrs.
One Generic Elective Courses (Student can choose any one out of four Courses)								
PGEC 201	MS Excel & Tally Practical's	1	1	1	2	50	-	-
PGEC 202	Human Values & Ethics	1	1	1	2	50	-	-
PGEC 203	Personality Development Lab	1	1	1	2	50	-	-
PGEC 204	Accounting for Government Forms	1	1	1	2	50	-	-
Total					26	290	360	

Course Code	Title of the Course	Instruction Hours per week			Credits	Evaluation		
		L	T	P		CIA MARKS	SEE	
							MARKS	DURATION
SEMESTER – III								
PCOM 301	Business Communication Skills	4	1	1	4	40	60	3 Hrs.
PCOM 302	Entrepreneurship Development & Business Models	4	1	1	4	40	60	3 Hrs.
FUNCTIONAL SPECIALISATIONS*	<i>Elective Courses-I (From One Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From One Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-I (From Another Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From Another Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	One Generic Elective Courses	1	1	1	2	50	-	-
PCOM307	Project Work	-	-	-	2	50	-	
PCOM308	Comprehensive Seminar	-	-	-	2	50	-	
Total					30	390	360	
SEMESTER – IV								
PCOM 401	MOOCS: NPTEL/SWAYAM/edX/Coursera/Stanford Online/Udacity/ Open Classrooms/ Open2Study/ ALISON/ Khan Academy/ NSE- NCFM/IRDA/NISM/ Any course related to M.Com from the authentic sources with prior permission.	4	1	1	4	40	60	3 Hrs.
PCOM 402	International Business	4	1	1	4	40	60	3 Hrs.
FUNCTIONAL SPECIALISATIONS*	<i>Elective Courses-I (From One Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From One Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-I (From Another Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From Another Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
PCOM 407	Viva-Voce On Project Work	-	-	-	4	-	100	
Total					28	240	460	
Over All Programme					108	1160	1540	2700

*Note: There will be Four Functional Specialisations in third and fourth Semesters. The functional Specialisations are : (i) Accounting (ii) Banking, Insurance (iii) Finance and (iv) Taxation. In each functional specialization, four courses will be offered. The student can choose any two elective courses each from **two** specialization areas of his/her choice. The course titles will be announced in course of time.

**Programme Structure of
1402: M.Com (Accounts & Taxation)**

Course Code	Title of the Course	Instruction Hours per week			Credits	Evaluation		
		L	T	P		CIA MARKS	SEE	
							MARKS	DURATION
SEMESTER – I								
PCOM 101	Management Theory & Practice	4	1	1	4	40	60	3 Hrs.
PCOM 102	Business Economics	4	1	1	4	40	60	3 Hrs.
PCOM 103	Business Environment	4	1	1	4	40	60	3 Hrs.
PCOM 104	Accounting for Modern Managers	4	1	1	4	40	60	3 Hrs.
PCOM 105	Information Technology for Business	4	1	1	4	40	60	3 Hrs.
PCOM 106	Quantitative Techniques for Business Decisions	4	1	1	4	40	60	3 Hrs.
Total					24	240	360	
SEMESTER – II								
PCOM 201	Corporate Laws	4	1	1	4	40	60	3 Hrs.
PCOM 202	Research Methodology	4	1	1	4	40	60	3 Hrs.
PCOM 203	Human Resources Management	4	1	1	4	40	60	3 Hrs.
PCOM 204	Marketing and Public Relations	4	1	1	4	40	60	3 Hrs.
PCOM 205	Financial Management	4	1	1	4	40	60	3 Hrs.
PCOM 206	E-Business	4	1	1	4	40	60	3 Hrs.
One Generic Elective Courses (Student can choose any one out of four Courses)								
PGEC 201	MS Excel & Tally Practical's	1	1	1	2	50	-	-
PGEC 202	Human Values & Ethics	1	1	1	2	50	-	-
PGEC 203	Personality Development Lab	1	1	1	2	50	-	-
PGEC 204	Accounting for Government Forms	1	1	1	2	50	-	-
Total					26	290	360	

Course Code	Title of the Course	Instruction Hours per week			Credits	Evaluation		
		L	T	P		CIA MARKS	SEE	
							MARKS	DURATION
SEMESTER – III								
PCOM 301	Business Communication Skills	4	1	1	4	40	60	3 Hrs.
PCOM 302	Entrepreneurship Development & Business Models	4	1	1	4	40	60	3 Hrs.
FUNCTIONAL SPECIALISATIONS*	<i>Elective Courses-I (From Accounting Specialization)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From Taxation Specialization)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-I (From any Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From any Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	One Generic Elective Courses	1	1	1	2	50	-	-
PCOM307	Project Work	-	-	-	2	50	-	
PCOM308	Comprehensive Seminar	-	-	-	2	50	-	
Total					30	390	360	
SEMESTER – IV								
PCOM 401	MOOCS: NPTEL/SWAYAM/edX/Coursera/ Stanford Online/Udacity/ Open Classrooms/ Open2Study/ ALISON/ Khan Academy/ NSE- NCFM/IRDA/NISM/ Any course related to M.Com from the authentic sources with prior permission.	4	1	1	4	40	60	3 Hrs.
PCOM 402	International Business	4	1	1	4	40	60	3 Hrs.
FUNCTIONAL SPECIALISATIONS*	<i>Elective Courses-I (From Accounting Specialization)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From Taxation Specialization)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-I (From any Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
	<i>Elective Courses-II (From any Specialization area)</i>	4	1	1	4	40	60	3 Hrs.
PCOM 407	Viva-Voce On Project Work	-	-	-	4	-	100	
Total					28	240	460	
Over All Programme					108	1160	1540	2700

*Note: There will be two Functional Specialisations in third and fourth Semesters. The functional Specialisations are: (i) Accounting and (ii) Taxation. In each functional specialization, four courses will be offered. The student has to choose any two elective courses from each functional Specialisation. The course titles and syllabi will be presented in next Board of Studies meeting.

**Summary of Programme Structure for
1401: M.Com (General)
&
1402 M.Com (Accounts & Taxation)
Total credits and Marks**

S.No	Semester	Credits	Marks
1	I Semester	24	600
2	II Semester	26	650
3	III Semester	30	750
4	IV Semester	28	700
Total		108	2700

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Department of Commerce

Detailed Course Syllabus for Semester -I

1401: M.Com (General)

&

1402 M.Com (Accounts & Taxation)

Course Code	Title of the Course	Instruction Hours per week			Credits	Evaluation		
		L	T	P		CIA MARKS	SEE	
							MARKS	DURATION
PCOM 101	Management Theory & Practice	4	1	1	4	40	60	3 Hrs.
PCOM 102	Business Economics	4	1	1	4	40	60	3 Hrs.
PCOM 103	Business Environment	4	1	1	4	40	60	3 Hrs.
PCOM 104	Accounting for Modern Managers	4	1	1	4	40	60	3 Hrs.
PCOM 105	Information Technology for Business	4	1	1	4	40	60	3 Hrs.
PCOM 106	Quantitative Techniques for Business Decisions	4	1	1	4	40	60	3 Hrs.
Total					24	240	360	

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Department of Commerce

Syllabi for Courses in Semester I & II under CBCS with Learning Outcomes-based Curriculum Framework (LOCF)

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

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 101	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To familiarize the students with basic management concepts and the process of Organisation.

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

- CO-1 To provide knowledge and understanding of the Principles of Management will enable the students gain valuable insight into the workings of business and other organizations.
- CO-2 To enable the students understand the managerial functions and practices of various.
- CO-3 To make the students understand elements of organizing and staffing.
- CO-4 To evaluate the influence of effective communication, motivation and leadership.
- CO-5 To understand the significance of managerial control and formulate best control methods.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	Introduction: Management, Concept, Significance, Levels, Skills, Functions and Principles –Administration vs Management ,Management as an Art, Science and Profession – Social responsibilities of business.	5	<i>Social Responsibilities practiced by top companies</i>
II	Planning: Nature, Purpose, Process of Planning, Types of Plans – Premising & Forecasting, Decision Making: Concept, Process, Management By Objectives: Concepts, Process. Advantages and Limitations.	15	
III	Organizing: Process - Formal and Informal Organizations -Departmentation: Methods of Departmentation, Span of	25	

	Control; V.A. Graicuna's Theory - Factors Determining Span of Control - Delegation: Concept, Process, Advantages and Principles of Effective Delegation; Decentralization: Factors, Advantages and Disadvantages. Line and Staff: Concept- Reasons for Conflicts between Line and Staff and Measures to Overcome; Committees, Types of Committees.		
IV	Staffing: Nature and Importance of Staffing, Elements of Staffing. Directing: Meaning, Assumptions of Human Behavior by Douglas McGregor, Edgar Shien and Elton Mayo.	10	
V	Motivation: Significance, Process-Theories of Maslow, Herzberg, Porter and Lawler; Leadership: Approaches, Leadership Styles, Managerial Grid; Likert's Four Systems of Leadership- essential qualities of a good leader. Communication: Importance, Process, Barriers, Measures to overcome Barriers of an Effective Communication. Controlling: Basis - Control Process, Requirements of adequate Control - Techniques of control, PERT and CPM.	20	<i>Leadership styles followed by various companies in Modern era</i>

Enriched Module:

Case studies - How Leaders Emerge During Challenging Times regarding Southwest Airlines, Starbucks Toro.

Referral Material:

On Leadership:

1. <https://fddocuments.in/document/leadership-style-wipro.html>
2. <https://www.studocu.com/in/document/university-of-delhi/bcom-hons/mandatory-assignments/a-role-of-leader-in-a-company-with-reference-to-reliance/6693578/view>

On Social Responsibility:

<https://www.marketingmind.in/top-4-companies-india-take-corporate-social-responsibility-csr-seriously/>

Case studies

1. <https://www.notredameonline.com/resources/leadership-and-management/how-leaders-emerge-during-challenging-times/>

Reference Books:

1. Heinz Wihrich., H.Koontz and MarkvCannice, Management, 13ed. 2010, Tata McGraw, New Delhi
2. Prasad L.M, Principles and Practice of Management, Edition2019, Sultan Chand and Sons, New Delhi.
3. Rama Swamy T, Principles of Management. First Ed.,2014, Himalaya Publishing House, Mumbai.
4. 4. Stoner, J. Management, 6th ed., 1995, Pearson Education, New Delhi. Stoner, J. Management, 6th ed., 1995, Pearson Education, New Delhi.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Business Economics – Syllabus for AY 2020-21**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 102	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To enable the students to understand economic concepts and theories and their application in management decision-making.

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

- CO 1 To outline expert knowledge about the concept of managerial economics, to analyze the students to understand the concepts of demand, utility and demand forecasting.
- CO 2 To Organize an insight in the basic features of production and cost function.
- CO 3 To explain the students to familiarize with different market structures and its importance.
- CO 4 To experiment impart knowledge on the concepts of pricing and pricing policy.
- CO 5 To understand Pricing Practices of Firms.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction</u> – Definition, Nature and Scope of Managerial Economics; Economic Goals of a Business Firm: Profit Maximization Vs Wealth Maximization, Sales Revenue Maximization.	8	
II	<u>Consumer Equilibrium</u> under Cardinal and Ordinal Utility - Demand Analysis – Law of Demand – Demand Function and determinants of Market Demand – Concept of Price, Cross, Income and Promotional Elasticity; their measurement and relevance in Managerial Decision – Making Methods of Demand Forecasting.	12	
III	<u>Firm’s Equilibrium</u> – Iso-quant and Iso-cost analysis; Least – Cost Combination of inputs – The law of Diminishing Marginal Returns in Production – Production Function – Total Product, Marginal and Average Product Curves, their inter – relationships – Cobb – Douglas	20	

	Production Function and its relevance - Scale and proportion, Cost Functions – Derivation of total, marginal and average cost functions – Long run cost curves.		
IV	<u>Market Structures and their characteristics</u> – Pricing and output Decisions of firm under different Market structures – Perfect Competition, Pure Monopoly, Oligopoly, Monopolistic / Imperfect Competition under short and long runs. Discriminative Monopoly Regulation of Monopoly through Prices and Taxes.	20	
V	<u>Pricing Practices of Firms</u> – Objectives of Pricing Policy – Approaches to Pricing New Products; Skimming Price, Penetration Pricing, Costs Plus Pricing, Managerial Cost Pricing, Psychological Pricing, Odd Number Pricing, Regulated Pricing, Predatory Pricing.	15	

Enriched Module: Theories of Employment, Money and Theories of Money.

Reference Books:

1. GauvravDatt and AshwaniMahajan, Indian Economy. 5th Ed, 2015, S Chand and Co, New Delhi.
2. Mithani DM, Managerial Economics-Theory and Applications, 5th Ed, 2010, Himalaya publishing house, Mumbai.
3. ThomasR, ChristopherCharles, Maurice, “Managerial Economics: Concepts and Applications”, 4th 2012, Tata McGraw-Hill, New Delhi..
4. SudipChaudhuri, AnindyaSen, Economics, 19th Ed, 2016, Tata Mc Grail Education Pvt Ltd, New Delhi.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Business Environment – Syllabus for AY 2020-21**
Common for 1401: M.Com (General) & 1402 M.Com (Accounts & Taxation)

Course Code :	PCOM 103	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To familiarize the students with the business environment prevailing in India and international and understand its implications to business.

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

- CO-1 To understand the concept of business and elements of business environment.
- CO-2 To explain the effects of government policy on the economic environment of business.
- CO-3 To improve the ability to recognize and manage legal risks in business decision making.
- CO-4 To understand and appreciate the social aspects of business.
- CO-5 To develop an idea of international environment and recent issues in environment.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Business Environment:</u> Components and significance – Nature of Business Environment–Techniques of Environmental Scanning and Monitoring – Economic Scope – Cultural, Political, Technological and External Factors Influencing Business Environment – Challenges – Economic Systems.	20	Study Of Business Environmental Factors of a Developing Organization
II	<u>Economic Environment of Business:</u> Significance for Business – Economic Planning – Salient Features of India`s Five Year Plan – Objectives and Achievements; Government Policies – Industrial Policy of 1991; Fiscal Policy; Economic Reforms and LPG.	15	
III	<u>Political And Legal Environment of Business:</u> Political Institutions – Legislature, Executive and Judiciary – Changing Dimensions of Legal Environment In India; Patents Act – 1970, SICA – 1985, SEZ Act – 2005 - Business Competition Act – FEMA.	15	

IV	Cultural and Technological Environment: Elements of Socio-Cultural Environment; Impact of Business – Social Audit – Technological Environment; Technology Transfer.	10	
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.	15	Trade Policies of different countries

Enriched Module:

Study of emerging trends and new challenges in the Environment of Business.

Suggested Books

1. Rosy Joshi and Sangam Kapoor, Business environment – kalyani Publications.
2. Francis Cherunilam, Business Environment, 25th revised edition 2017, Himalaya Publishing House, Mumbai.
3. Fernando, A.C., Business Environment, 1st edition 2011, Pearson, Delhi.
4. Suresh Bedi, Business Environment, 1st edition 2005, Excel Books, New Delhi,
5. Adhikary.M. Economic Environment of Business, 2004, Sultan Chand & Sons, New Delhi.
6. Aswathappa.K. Essentials of Business Environment, 12th revised edition 2014, Himalaya Publishing, Delhi.
7. Justin Paul, Business Environment, Text and Cases, 12th edition 2018, Tata McGraw Hill.
8. H.L.Ahuja, “Economic Environment of Business”, 13th edition 2016, S.Chand, New Delhi.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Accounting for Modern Managers – Syllabus for AY 2020-21**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 104	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To familiarize and acquaint the student with Financial accounting standards and various financial Accounting reporting practices.

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

- CO 1 To understand the fundamental accounting concepts and the elements of financial statement.
- CO 2 To acquire the knowledge on preparation of financial statements.
- CO 3 To understand the financial statement analysis.
- CO 4 To gain knowledge on various cost management techniques.
- CO 5 To provide hands on experience on accounting tally and gain proficiency in creating solutions in financial accounts and management.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction to Accounting:</u> Concept – Importance and scope – Generally Accepted Accounting Principles – Objectives, Nature and Scope of Financial Accounting. – Cost Accounting – Management accounting.	5	
II	<u>Preparation of Financial statements:</u> Schedule III of Companies Act, 2013- Preparation of Balance Sheet and Income statement.	15	<i>Annual Reports of a Public Limited Company</i>
III	<u>Financial Analysis:</u> Objectives – Ratio Analysis – Du Pont Analysis- Cash Flow Analysis- Preparation of Cash Flow Statement.	20	<i>Accounting Standard 3 & IND AS 7</i>
IV	<u>Cost Analysis:</u> Marginal Costing – CVP analysis – Standard costing and Variance analysis.	20	
V	<u>Accounting Package :</u> Computerized Accounting- Tally ERP (Theory and practical)	15	

Enriched Module:

Accounting Standards and IFRS converged Indian
Accounting Standards (Ind AS).

Reference Books:

1. G. Prasad & V. Chandra SekharaRao, Accounting for Managers, Edition 12th, (2010), Narayana offset printers, Jai Bharat Publications, Guntur.
2. Meigs&Meigs, Accounting the Basis for Business Decisions, 9th Edition (1993), Tata McGraw Hill, NewDelhi.
3. Shashi K. Gupta, R.K. Sharma, Accounting for Managerial Decisions, 2nd Edition (2004), Kalyani publishers, New Delhi
4. K. RajeshwaraRao& G. Prasad, Accounting & Finance, 12th Edition, (2010), Jai Bharat Publishers, Guntur
5. Jain, S. P., and Narang, K., Financial Accounting. 5thEdition,(2005)Kalyani Publishers, Ludhiana.

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Department of Commerce

Title of the Course: **Information Technology for Business – Syllabus for AY 2020-21**
Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 105	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To introduce the subject of Information Technology to explain the role of I.T. in Business and describe Information Systems Support to for Business Functions.

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

- CO-1 To explain the role of Information Technology in Business.
- CO-2 To illustrate the Information Technology Infrastructure.
- CO-3 To describe Information Systems Support to for Business Functions.
- CO-4 To represent Data, Knowledge and Implication of Decision Support Systems.
- CO-5 To relating Strategic Advantage and Information Technology.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Information Technology (IT) in Business Environment:</u> Business in the Information Age - Pressures and Responses - What is an Information System, Capabilities of Information Systems - Basic concepts of Information Systems – Organizations: Structures and IT support - IT support at different organizational levels.	10	<i>Turban * Rainer * Potter Wiley Indian Edition</i>
II	<u>IT Infrastructure:</u> Computer Hardware - Input Technologies, Output Technologies - System Software: Types of Software, General functions of Operating system, Types of application software - Managing organizational Data and Information: Basics of Data arrangement and Access, Traditional file Environment. Databases: Modern Approach, Logical Data Models, Data Warehouse. Telecommunications and Networks - Network communications software, Internet: Services provided by Internet, World Wide Web, Intranets and Extranets.	10	<i>Turban * Rainer * Potter Wiley Indian Edition</i>

III	<p><u>Information Systems role in Business functions:</u> Transaction Processing Systems, Accounting and Finance Systems, Production Management Systems, Human Resources Management Systems, Integrated Information Systems and Enterprise Resource Planning, Inter-organizational / Global Information Systems - Overview of Electronic Commerce – Market Research, Advertising and Customer Service, Infrastructure and E-commerce support services, Legal and Ethical Issues in E-commerce. Computer-Based Supply chain management and IS Integration: IT supply chain support and systems Integration: Enterprise Resource Planning (ERP).</p>	20	<i>Lab Practices</i>
IV	<p><u>Data, Knowledge and Decision Support:</u> Management and Decision Making, Decision Support Systems Data and Information Analysis and Mining Data Visualization Technologies. Intelligent systems in Business: Artificial Intelligence and Intelligent Systems, Expert systems, Intelligent Agents.</p>	20	
V	<p><u>Strategic Systems and Reorganization:</u> Strategic Advantage and Information Technology, Business Process Re-engineering, Virtual corporations and Information Technology - Implementing IT: Ethics, Impacts and Society, Ethical Issues, Impact of IT on Organizations and Jobs, on Individuals at Work, Societal Impact and Internet Communities, Protecting Information Systems.</p>	15	<i>Lab Practices</i>

Enriched Module: IT Protocols- Online advertisements .

Reference Books:

1. Heinz Wihrich., H.Koontz and MarkvCannice, Management, 13ed. 2010, Tata McGraw, New Delhi
2. Prasad L.M, Principles and Practice of Management, Edition2019, Sultan Chand and Sons, New Delhi.
3. Rama Swamy T, Principles of Management. First Ed.,2014, Himalaya Publishing House, Mumbai.
4. 4. Stoner, J. Management, 6th ed., 1995, Pearson Education, New Delhi. Stoner, J. Management, 6th ed., 1995, Pearson Education, New Delhi.

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Department of Commerce

Title of the Course: **Quantitative Techniques – Syllabus for AY 2020-21**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 106	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To make the students familiar with the statistical and mathematical techniques and their applications in business decision making.

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

- CO 1 To provide students with knowledge of mathematical models for quantitative analysis of managerial problems in Industry.
- CO 2 To develop the ability to evaluate the forecasting models like correlation and regression analysis.
- CO 3 To enable the students understanding probability concepts and its applications in business.
- CO 4 To evaluate the probability distributions and its applications in industry.
- CO 5 To understand the significance of testing of hypothesis in managerial decision- making.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction to Quantitative Techniques:</u> Measures of Central Tendency – Concepts: Measures of Dispersion – Standard Deviation: Matrices and Determinants: Permutations and Combinations.	15	
II	<u>Correlation And Regression:</u> <u>Correlation Analysis:</u> – Types of Correlation – Simple and Rank Correlation- Coefficient of Correlation. Regression Analysis: Estimation of Line of Regression Analysis.	17	Application of Correlation Analysis in Decision Making of an Organization.
III	<u>Probability:</u> Definition – Addition Theorem of Probability – Conditional Probability And Multiplication Theorems of Probability, Baye`s Theorem of Probability and Its Applications.	15	

IV	Theoretical Distributions: Binomial Distribution – Poisson Distribution and Normal Distribution - Their Properties And Applications.	15	
V	Testing of Hypothesis: Concept of Testing of Hypothesis, Types of Errors, Z-Test for Means, T-Test, F-Test for Two Variances and Chi-Square Test for Goodness of Fitness.	18	Use of Hypothesis Testing in Research Methodology.

Enriched Module: Application of quantitative methods for opting numerical information to achieve qualitative results of a Business Organisation.

Reference Books:

1. C.R.Kothari., **Quantitative Techniques**, 3rd Revised Edistion(2013) Vikas Publications.
2. S.C. Gupta.-, **Fundamentals of Statistics**, 7th Revised Edition (2013) Himalaya Publishing House, New Delhi..
3. Sharma, J.K.-, **Fundamentals of Business Statistics**, 2nd Edition (2000) Pearson Education, New Delhi..
4. Sancheti, Dc & V.K Kapoor, **Business Mathematics**, 3rd Edition (2014) Sultan Chand & Sons, New Delhi..
5. Arora, P. N., S. Arora- **Comprehensive Statistical Methods**, 2nd Edition (2007) S. Chand, New Delhi.
6. Sharma J.K., Quantitative Methods-Theory & Applications, 3rd Edition (2010) Macmillan New Delhi.

SRR & CVR Government Degree College

An Autonomous & ISO 9001: 2015 Certified Institution:: Ranked by NIRF in 101-150 band at NIRF-2020 & 151-200 band in NIRF 2019

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

Machavaram, Vijayawada, Krishna District, AP-520 004

Department of Commerce

Programme Structure &
Detailed Course Syllabus for Semester -II
for

1401: M.Com (General)
&
1402 M.Com (Accounts & Taxation)

Course Code	Title of the Course	Instruction Hours per week			Credits	Evaluation		
		L	T	P		CIA MARKS	SEE	
							MARKS	DURATION
SEMESTER – II								
PCOM 201	Corporate Laws	4	1	1	4	40	60	3 Hrs.
PCOM 202	Research Methodology	4	1	1	4	40	60	3 Hrs.
PCOM 203	Human Resources Management	4	1	1	4	40	60	3 Hrs.
PCOM 204	Marketing and Public Relations	4	1	1	4	40	60	3 Hrs.
PCOM 205	Financial Management	4	1	1	4	40	60	3 Hrs.
PCOM 206	Digital Trade	4	1	1	4	40	60	3 Hrs.
PGEC 201/ PGEC 202/ PGEC 203/ PGEC 204	One Generic Elective Courses	1	1	1	2	50		
Total					26	290	360	
Generic Elective Courses (Choose any one out of Four Courses)								
PGEC 201	MS-Excel & Tally Practical's	1	1	1	2	50	-	-
PGEC 202	Human Values & Ethics	1	1	1	2	50	-	-
PGEC 203	Personality Development Lab	1	1	1	2	50	-	-
PGEC 204	Accounting for Government Forms	1	1	1	2	50	-	-

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Corporate Laws - Syllabus for AY 2020-21**
Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 201	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To enable the students to familiarize with the main aspects of Business Law at the organization level and apply the same in company's acts in Corporate Law.

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

- CO 1 To familiarize the students with the various provisions of Company Act related to health, safety and welfare.
- CO 2 To enable the students to understand Prevention of SEBI Act & Depositories Act, 1996.
- CO 3 To provide conceptual understanding about Competition Act and Consumer Protection Act.
- CO 4 To equip the students with the basic concepts of FEMA and Cyber Laws.
- CO 5 To impart knowledge on Business Ethics, Ethical practices and guidelines.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Companies Act 2013:</u> Definition and Nature of Company - Incorporation of company - Prospectus - Shares and Debentures - Acceptance of Deposits - Appointment and Qualification of Directors - Meetings of Boards and its powers - Inspection and investigation - Compromises, arrangements and amalgamations - Prevention of oppression and Mismanagement.	10	<i>https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf</i>
II	<u>SEBI Act- 1992:</u> Objectives – Coverage of Act- Depositories Act, 1996 and its scope.	15	<i>https://www.sebi.gov.in/sebi_data/attachdocs/1379572015818.pdf</i>
III	Consumer Protection Act, 1986 – Competition Act, 2002 – Environment Protection Act – Right to Information Act, 2005.	17	
IV	Foreign Exchange Management Act, 1999- Cyber laws-Information Technology Act, 2000.	18	

V	Corporate Governance and Business Ethics – Ethical practices and guidelines: Internal to the Organization –Power and freedom: External to the organization.	15	
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Enriched Module: intellectual property rights in India-Trademarks- Designs.

Reference Books:

1. Bulchandani RR : Business Law, Himalaya Publishing House.
2. SC Kuchal: Business Law, Vikas publishing House.
3. Agarwal UK : Consumer Protection in India (Deep & Deep)
4. Gulshan SS : Business Law (Excel
5. Bare Acts

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Research Methodology – Syllabus for AY 2020-21**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 202	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: The Objective of this course is to develop research orientation among the students and develop analytical skills.

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

- CO 1 To understand basic concepts of research and formulate research problems and process.
- CO 2 To generate an awareness of research design and data collection methods.
- CO 3 To develop and understand of sampling design and techniques.
- CO 4 To understand how to analyse and interpretation of the data.
- CO 5 To provide expert knowledge about to write a research report and thesis.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	Introduction: Importance of Research, Types of research , Research Process - Research Methodology and Types of Research Problem -Identification – Formulation - Classification, Concept and Construction of Hypothesis – Steps in Testing Hypothesis.	15	<i>Refer shodhganga-Inflibnet for research thesis.</i>
II	Research Design: Meaning, purpose and Principles – Types of Research Design – Exploratory- Descriptive- Experimental, Data Collection-Sources of Data-Methods of Data Collection- Primary data- secondary data- Questionnaire Design.	18	<i>Annual Reports of a Public Limited Company</i>
III	Sampling & Sampling Designs: Determination of Sample Size-Census Survey Vs Sample Survey – Advantages of Sampling-Sampling Methods-Probability Sampling-Non Probability Sampling- Sampling – Sampling and Non-Sampling Error.	17	

IV	<p><u>Data Tabulation:</u> Analysis and Interpretation: Tabulation of data and general rules of tabulation Graphic and Diagrammatic Representation of Data-ANOVA-One way and Two way classification.</p>	10	<i>Refer shodhganga-Inflibnet for research thesis.</i>
V	<p><u>Research Report Writing and Presentation:</u> Concept, Purpose, Guidelines for Research Report Writing –Steps in Report Writing-Layout of Report-Types of Research Reports-Presentation of Research Report.</p>	15	<i>Refer shodhganga-Inflibnet for research thesis.</i>

Enriched Module: Multivariate Analysis, Factor Analysis, Discriminant Analysis, Cluster Analysis, Conjoint Analysis, SPSS.

Reference Books:

1. PanneerSelvam-Research Methodology, 2nd Edition (2014)PHI
2. Bhattacharya D.K., “Research Methodology” New Delhi. 2nd Edition (2006) Excel Books
3. Cooper, “Business Research Methods”, , New Delhi. 11th Edition (2012)Tata McGraw Hill

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Human Resource Management – Syllabus for AY 2020-21**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 203	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To enable the students to familiarize with the main aspects of Human Resource Management at the organization level and apply the same in management of Human Resources.

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

- CO 1 To cover the basic concepts of Human Resource management.
- CO 2 To contribute the development of human resource planning, implementation, and evaluation of employee recruitment, selection, and retention plans and processes).
- CO 3 To develop, implement, and evaluate employee orientation, training, and development programs.
- CO 4 To administer and contribute to the design and evaluation of the performance management program.
- CO 5 To develop the students’ ability to learn concepts like compensation, employee welfare, and industrial relation issues.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Human Resource Management:</u> Nature and significance, functions of HRM, Qualities and Role of HR Manager, HRM Model, HRM in a changing Environment. Newly emerged concepts in HRM: Personnel Audit, Personnel Research and outsourcing.	4	
II	<u>Human Resource Planning:</u> Objectives, process, factors affecting HR Planning, Requisites for successful HR Planning, Job Analysis and Design – Job description, job design: Recruitment – Factors influencing, Sources of Recruitment–E-Recruitment-Selection Process – Placement, induction and Socialization –Promotion and Transfers.	20	<i>HR planning practices of various companies like TATA, Wipro, Microsoft etc</i>

III	Employee Training: Significance – Identification of Training Needs – Employee Training Methods – Executive Development Methods – Evaluation of Training, -- Motivation—Communication— Leadership and Development Programs – Methods of Evaluation -Limitations to its effectiveness	15	
IV	Performance Appraisal: Scope & Significance – Methods of Appraisal – Limitations of Appraisal - Career Planning and Development – Ethics-Counselling- Mentoring- Coaching. The Future –The Challenges	20	<i>Performance Appraisal methods used by various top companies.</i>
V	Wage and Salary Administration: Wage Structure and Policy – Wage Differentials – Wage Payment Methods – Incentives – Fringe Benefits – Industrial Relations: Causes of Disputes and Settlement - Role of State in Industrial Relations - Collective Bargaining -Employee Participation in Management - Quality of Work Life.	16	

Enriched Module:

Case studies- on Employee Equality rule of Watson Public Ltd Company, on inter personal relations in an organisation HR Restructuring - The Coca Cola & Dabur Way.

Referral Reading:

1. <https://www.ukessays.com/essays/management/human-resources-planning-at-tata-consultancy-services-limited-management-essay.php>
2. <https://www.scribd.com/doc/52383364/Human-Resource-Planning-At-WIPRO>
3. <https://www.scribd.com/doc/13286642/HR-Planning-Strategy-at-Microsoft-Inc>

Performance appraisal methods:

1. <https://www.slideshare.net/shwetabebarta/performance-appraisal-of-5-companies-done-by-shwetabebarta>

CASE STUDIES:

(<https://www.indiaclass.com/human-resource-management-case-studies/>)

(<https://www.icmrindia.org/free%20resources/casestudies/Human%20Resource%20and%20Organization%20Behavior%20freecasep1.htm>)

Reference Books:

1. Aswathappa. Human Resource Management 6th Edition(2010). Tata McGraw Hill, New Delhi.
2. Biswanath Ghosh. Human Resource Development and Management, (2005) Jain Book Depot , New Delhi
3. C. B. Mamoria. Personnel management 21st Edition(2012). Himalaya Publishing House , New Delhi:
4. Edwin Flippo. Personnel management 5th Edition(1994). Tata McGraw Hill, New Delhi.
5. Rajashree Shinde, A. Abhilasha, A. Ramakumar Human Resource Management 1st Edition (2017). Himalaya Publishing House, New Delhi.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Marketing and Public Relations – Syllabus for AY 2020-21**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 204	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To construct a systematic way of understanding the concepts of marketing, service quality, strategies and issue in the marketing management.

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

- CO 1 Conceptual understanding of marketing concepts and to know the undergone changes of marketing environment.
- CO 2 To acquires the knowledge of service quality and it determinates the student able to assess the service parameters of any organisation.
- CO 3 To understand the consumer view and his behaviour toward the product.
- CO 4 To gain knowledge on various pricing methods and techniques and way of distribution.
- CO 5 To recognize various public relation methods to reach the public.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction to Marketing:</u> Meaning Definitions, Concepts - Approaches to the study Marketing-function of Marketing-Marketing Environment.	5	<i>Case study on marketing environments</i>
II	<u>Consumer and Products:</u> Concept of consumer behaviour-factors affecting consumer behaviour- Market Segmentation – product planning -New Product Development- product life cycle-branding & packaging.	15	<i>Case study on Product development</i>
III	<u>Pricing and Promotion:</u> Definition Of Pricing -Pricing Objectives -Methods And Strategies-Channels Of Distributions- Promotion Mix-Integrated Marketing Communication - Sales Promotion.	20	<i>Case study on promotional strategies of Jio</i>
IV	<u>Public Relations:</u> Meaning, definitions-functions of public relation-services, public Relation and publicity, Advertising	20	

V	<p><u>Introduction to service quality:</u> Meaning, Definition Of Service ,Service Quality , Determinates of service quality, Parasuraman servqual model- 22 Items.</p>	15	<i>Practical (survey) experience of service quality parameters in various organisations</i>
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Enriched Module: Marketing ethics- Ethical Marketing Plans- Ethical advertisement

Reference Books:

1. Kotler .P, Keller,Brady Goodmem, Harsen,(2019) Marketing Management 4th Edition ,Pearson’s publications
2. Dr.k.karunakaran (2011) Marketing Management Frist edition, Himalaya publishing house ,Mumbai
3. kotler, P, Armstrong, G, Saunders, J and Wong, V, (2001), Principles of Marketing: Third European Edition, Prentice Hall, Harlow
4. Kotler, P. and Armstrong, G. (1997) Marketing An Introduction. Fourth Edition. New Jersey. Prentince Hall International
5. Kotler, P., Armstrong, G., Saunders, J. and Wong, V. (1999) Principles of Marketing, 2nd Edition, New Jersey: Prentice Hall

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Financial Management – Syllabus for AY 2020-21**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 205	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	End-Semester Evaluation (ESE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: To develop a conceptual framework on the Finance functions and relevant techniques of financial administration.

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

- CO 1 To differentiate profit from the wealth and trade-off the risk and return.
- CO 2 To provide illustration on financial management practices and policies, processes, techniques and strategies those are used in the financial management.
- CO 3 To develop knowledge on the type and characteristics of problems and the possibility of the occurrence of financial management problems.
- CO 4 To develop planning skill and monitoring skill in financial management functions effectively.
- CO 5 To apply the appropriate working capital management strategy to face the company challenges.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction:</u> Nature, Scope and Objectives of Financial Management: Finance Function– Profit Maximization vs Wealth I Maximization – Risk Return Trade-off- Financial Manager in Modern business Organizations (Theory)	8	<i>ITC Case Study (or) A Case study on Any Company's Performance.</i>
II	<u>Investment decision:</u> Capital Budgeting- Importance- Capital Budgeting process –Methods of appraisal: Traditional Techniques and Discounted Cash Flow Techniques – NPV vs. IRR - Capital rationing (Theory & problems).	15	<i>A Case study on Investment proposal of a Company.</i>
III	<u>Financing decisions:</u> Cost of Capital: Types of Cost of Capital - Weighted average Cost of		

	capital- Capital Structure Determinants- Concept of leverage – Types of Leverages –EBIT – EPS Analysis – Capital Structure and Firm Valuation – Theories of Capital Structure – Net Income approach – Net Operating income approach – Traditional view – MM Hypothesis (Theory & problems).	22	<i>Capital Structure of Indian Companies.</i>
IV	<u>Dividend decisions:</u> Forms of dividends, Types of Dividend Policies, Dividend Theories – Walter’s Model – Gordon’s Model – M-M Hypothesis (Theory & problems).	12	<i>A Case study on Declaration of Dividends by a listed Company.</i>
V	<u>Working Capital Management:</u> Concept of Working Capital- Kinds of Working capital- Significance, Determinants of working capital, and Methods of Measuring working Capital Requirements - Operating cycle - Financing of Working Capital (Theory & problems).	18	<i>A Case study on Computation of Working Capital</i>

Enriched Module: Indian Financial System- Financial Instruments- Financial Planning.

Reference Books:

1. Chandra Bose D., Fundamentals of Financial Management, 2nd Edition (2006) Prentice Hall of India.
2. Khan M Y and Jain P. K., Basic Financial Management: Text and Problems, 2nd Edition (2005) Tata McGraw Hill.
3. Pandey I M., Financial Management, 11th Edition (2015) Vikas Publishing House Pvt. Ltd.
4. Pandey & Bhat, Cases in Financial Management, 2nd Edition (2000) Tata McGraw Hill.
5. Prasanna Chandra, Financial Management - Theory and Practice, 10th Edition (2019) Tata McGraw Hill.
6. G. Sudarsana Reddy, Financial Management – Principles and Practices - Himalaya Publishing House.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Digital Trade - Syllabus for AY 2020-21**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PCOM 206	Continuous Internal Assessment (CIA)	40
No. of Lecture Hours / Week	05	Semester End Evaluation (SEE)	60
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Objectives: this course is to provide basic concepts of Digital Trade in line with Digital India and equip the student with the skill of integrating trade process with electronic technology.

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

- CO 1 To remember and understand the basic concepts of E- Trade, E-commerce, E-business Internet and World Wide Web.
- CO 2 To understand how different technologies are implemented in e-Business.
- CO 3 To analyse the role of e-marketing and advertisements in e- Business.
- CO 4 To analyse the impact of CRM and SCM on e-Business.
- CO 5 To learn about different types of electronic payment system, protocols, security schemes and cash less economy.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>History of E-commerce and Digital Trade:</u> origin of E-commerce – Traditional vs. E-Commerce –E-Trade- Internet and World Wide Web- Business Models for e-Commerce- Concept of Digital Trade- B2C, B2B, C2C & C2B, Merits and Limitations- Advantages and Disadvantages of E-commerce - Introduction to E-business - E-commerce vs E-business.	15	
II	<u>Platform for Digital Trade:</u> Enabling Technologies of the World Wide Web- Internet Client-Server Application-URLs, Electronic Mail Protocols, Search Engines, ISP, Networks (Public, Private & VPN)-HTML- Web Site-Website goals & Objectives Strategies for website Development.	15	<i>Computer Lab practical on Google website development</i>

III	<u>E-Marketing:</u> Traditional Marketing, Online Marketing- Advantages of online Marketing - Advertisements in E-commerce- various means of advertising- advertisement strategies.	10	<i>Models of flipkart/Amazon</i>
IV	<u>CRM-</u> Traditional methods-Technology support-E-CRM-Customer Life Cycle-CRM Capabilities and Customer Life Cycle-Data Mining in CRM - e-Supply Chain- Old ways of Managing supply and information flow-new ways of managing supply chain- several ways to reduce inventory- Real time benefits of e-Supply Chain.	20	<i>Computer Lab practical</i>
V	<u>E-Commerce Payment Systems:</u> Electronic Payments with Protocols- Security schemes- Electronic Fund Transfer and Debit Cards-E-Cash, Properties of E-Cash-E-Cash in Action- Operational Risk and E-Cash-Legal issues- E-Cheque- Risk and E-Payments Systems- Cashless Economy-Digital India.	15	<i>Lab work on Funds transfer through Internet Banking/ Google pay</i>

Enriched Module: Cyber Security - Hacking- Financial Cyber Crimes.

Reference Books:

1. PT Joseph SJ E-Commerce, An Indian Perspective,3rd Edition, Volume 2, (2010), Prentice Hall of India.
2. Effraim Turban, Joe Lee, David Kind-H Michael Chung E-Commerce, A Management Perspective, 6th Edition (2009), Pearson Education Asia.
3. Pandey US &ShuklaEr.S., E-Commerce & M- Commerce Technology, Revised Edition (2018), S.Chand& Company New Delhi.
4. Gary P. Schneider, E-Commerce Strategy Technology & Implementation,9th Edition (2012),Cengage Learning, New Delhi.
5. Trepper, E-Commerce Strategies, Prentice Hall of India (2006) revised Edition, New Delhi.
6. Jonathan Reynolds, E-Business A Management Perspective2ndEdition (2009), Oxford University Press.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **MS Excel & Tally Practicals - Syllabus for AY 2020-21**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PGEC 201	Continuous Internal Assessment (CIA)	50
No. of Lecture Hours / Week	03	End-Semester Evaluation	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	-

Course Objectives: This course is familiarize Students with basic to intermediate skills for using Excel in the classroom vis-à-vis Business Applications.

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

- CO 1 To familiarize Students with basic to intermediate skills for using Excel in the classroom vis-à-vis Business Applications .
- CO 2 To provide students hands on experience on MS Excel Utilities.
- CO 3 To gain proficiency in creating solutions for Data Management and Reporting.
- CO 4 To provide hands on experience on accounting tally and gain proficiency in creating solutions in financial account and management.
- CO 5 To acquire knowledge on ledger creation and inventory creation.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction:</u> Understanding Excel's Files, Ribbon and Shortcut - Create a workbook – Enter data in a Worksheet - Format a Worksheet, Format Numbers in a Worksheet – Create an Excel Table-Filter Data by Using an AutoFilter, Sort Data by using an AutoFilter-Essential Worksheet Operations: Using Help (F1), Key Board Shortcuts – Working with Cells and Ranges: Formatting Cells, Name Manager - Visualizing Data Using Conditional Formatting: Apply Conditional Formatting - Printing Your Work: Print a Worksheet , Using Print Preview & Other Utilities.	10	<i>Text Books Excel 2010 Bible [With CDROM]by John Walkenbach, John Wiley & Sons, 2010Edition</i> <i>Reference Books Excel 2007 for Dummies by Greg Harvey New Perspectives on Microsoft Office Excel 2007</i> <i>www.hrdiap.gov.in/Downloads/04.MS%20Excel.pdf</i>
II	<u>Lab based Evaluation-1:</u> Working with Dates and Times & Text: Working with Dates & Time, Creating Formulas that Manipulate Text - Upper, Proper, Lower, Concatenate, Text to Column-Creating Formulas That Look Up Values: VLookup, HLookup, Match & Index.	9	<i>http://www.computerhope.com/shortcut/excel.html</i>

III	<p><u>Lab based Evaluation-2:</u> Creating Formulas for Financial Applications: Introduction to Formulas e.g. PV, PMT, NPER, RATE, Creating Balance Sheet, Investment Calculations, Depreciation Calculations - Creating Charts and Graphics: Chart Your Data, Creating Sparkline Graphics, Using Insert Tab Utilities - Using Custom Number Formats: Right Click, Format Cells Window - Using Data Tab and Data Validation: Getting external Data, Remove Duplicates, Apply Data Validation & using Utilities from Data Tab - Analyzing Data with the Analysis Tool Pak: ANOVA, Correlation, Covariance, Descriptive Statistics, Histogram, Random Number Generation, Rank and Percentile, Regression, t-Test, Z Test.</p>	9	
IV	<p><u>Computers and Accounting:</u> Fundamentals of Computerized Accounting - Computerized Accounting Vs Manual Accounting - Features of Tally - Procedure for Creating a New Company-Directory Name / Mailing Name / Address / Groups Creation –Editing and Deleting Groups- Display of Predefined Vouchers - Voucher Creations and Alteration of Vouchers while or after Entering Transaction - Types of Vouchers - Payment Voucher - Receipt Voucher - Sales Voucher- Purchase Vouchers.</p>	9	
V	<p><u>Accounting Tally:</u> Ledger - Groups in Tally - Primary Groups, Sub-groups, Creation of Ledger-process of Creation of Ledger - Balance Sheet at the Gateway of Tally - Method of Showing Trading, Profit and Loss account and Balance Sheet Creation of Inventory Reports - Creation of Stock Categories - Stock Items - Stock Groups.</p>	8	

References Books:

1. Tally - Accounting software S. Palanivel - Marghan Publications
2. Computer Applications in Business - Dr. Rajkumar
3. Websites
<http://office.microsoft.com/en-us/>
<http://office.microsoft.com/en-us/excel-help/excel-help-and-how-to-FX102693827.aspx>
<http://office.microsoft.com/en-us/excel/>
<http://office.microsoft.com/en-us/excel-help/excel-functions-by-category-HP005204211.aspx>

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Human Values and Ethics – Syllabus for AY 2020-21**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PGEC 202	Continuous Internal Assessment (CIA)	50
No. of Lecture Hours / Week	03	End-Semester Evaluation	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	-

Course Objectives: This course is familiarize Students to provide the basic understanding about importance of Value Education, Self-Exploration, and Human aspirations.

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

- CO 1 To provide the basic understanding about importance of Value Education, Self-Exploration, and Human aspirations.
- CO 2 To understand the importance of Process for Value Education.
- CO 3 To gain knowledge on Understanding Harmony in the Human Being.
- CO 4 To understand the concept of Harmony in Myself.
- CO 5 Understanding Harmony in the Family and Society – harmony in Human - Human Relationship.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	Introduction: Understanding the need , basic guidelines, content and process for value Education; Self-Exploration content and process: ‘Natural Acceptance’ and Experiential Validation – as the mechanism for self-explanation; Continuous Happiness and Prosperity – A look at basic Human Aspirations.	10	http://www.uptu.ac.in
II	Process for Value Education: Right Understanding, Relationship and Physical Facilities – basic requirements for fulfillment of aspirations of every human being with their correct priority; Understanding Happiness and prosperity correctly – A critical appraisal of the current Scenario 17; Method to fulfill the above human aspirations; understanding and living in harmony at various levels.	8	http://www.storyofstuff.com

III	<p><u>Understanding Harmony in the Human Being:</u> Understanding human being as a co-existence of the sentient 'I' and the material 'Body'; Understanding the needs of Self ('I') and 'Body'; Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer).</p>	10	<i>AlGore, An Inconvenient Truth, paramount Classics, USA</i>
IV	<p><u>Harmony in Myself:</u> Understanding the characteristics and activities of 'I' and harmony in 'I'; Understanding the harmony of I with the Body - correct appraisal of Physical needs, meaning of Prosperity in detail; Programs to ensure Sanyam and Swasthya – practice exercises and Case Studies will be taken up in Practice Sessions.</p>	10	
V	<p><u>Understanding Harmony in the Family and Society – harmony in Human - Human Relationship:</u> Understanding harmony in the family – the basic unit of human interaction; Understanding values in human relationship; meaning of Nyaya and Program for its fulfillment to ensure Ubhay-tripti; Trust (Vishwas) and Respect (Samman) as the foundational values of relationship.</p>	7	<i>Charlie Chaplin, Modern Times, United Artists, USA</i>

References Books:

1. R R Gaur, R,Sangal, G.P Bagaria, 2009, A Foundation Course in value Education(English)
2. Pradeep Kumar Ramancharla, 2013, A foundation course in value education (Telugu)
3. R R Gaur, R Sangal G P Bagaria, 2009, Teacher's Manual (English)
4. Pradeep Kumar Ramancharla, 2013, Teacher's Manual (Telugu)
5. Ivan Illich, 1974, Energy& Equity, The Trinity Press, Worcester, and harper Collins, USA
6. E.F. Schumacher, 1973, small is Beautiful; a study of economics as if people mattered, Blond & Briggs, Bratrain.

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Personality Development Lab - Syllabus for AY 2020-21**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PGEC 203	Continuous Internal Assessment	50
No. of Lecture Hours / Week	03	End-Semester Evaluation	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	-

Course Objectives: This course is familiarize Students to provide the basic understanding various mechanisms of conflict resolution and to know the importance of interpersonal relationships.

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

- CO 1 To develop orientation towards business etiquettes and the proper etiquette practice for different business scenarios.
- CO 2 To learn the etiquette requirements for meeting, telephone, entertaining, internet business interaction scenarios.
- CO 3 To minimize nervousness in social situations.
- CO 4 To understand various mechanisms of conflict resolution and to know the importance of interpersonal relationships.
- CO 5 To know the importance of time management and the techniques that cope up with Stress.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Introduction to Personality:</u> Concept, Meaning and Definition of Personality – Physical Appearance and Body Language – Voice Modulation and Diction – Communication styles.	8	
II	<u>Business Style and Professional Image:</u> Dress Code – Guidelines for Appropriate Business Attire – Multi-cultural Dressing – Personal Grooming for Success – Business Etiquettes, Media Etiquettes, and Table Etiquettes.	10	
III	<u>Impression Management:</u> Impression Formation – Tactics – Self	10	

	presentational Motive – Compass Qualities – Toxic Traits – Social Context: Norms and Roles – Powerful Persuasion Strategies.		
IV	<u>Interpersonal Relations & Conflict Management:</u> Analysis of different Ego States – Analysis of Transactions – Causes of Conflicts – Conflicts Resolution and Management.	7	
V	<u>Stress and Time Management:</u> Causes of Stress, Types of Stress – Coping with Stress and stress Management Techniques – Time as a Resource – Individual Time Management Styles – Better Time Management Techniques.	10	

Reference Text Books:

1. MitraBarun, *Personality Development and Soft Skills*, Oxford University Press.
2. E.H. McGrath, *Basic Managerial Skills for all*, Prentice Hall

SRR & CVR Government Degree College (Autonomous): Vijayawada
Department of Commerce

Title of the Course: **Accounting for Government Forms – Syllabus for AY 2020-21**

Common for 1401: M.Com (General) & 1402 M.Com(Accounts & Taxation)

Course Code :	PGEC 204	Continuous Internal Assessment (CIA)	50
No. of Lecture Hours / Week	03	End-Semester Evaluation	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	-

Course Objectives: To elucidate Financial Structure of Government Expenditure and systematic recording of Public Funds.

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

- CO 1 To aware about functional classification of Government departments.
- CO 2 To learn about Financial Administration in India.
- CO 3 To defend budgetary control System for Public funds.
- CO 4 To exam the accounting system in Local Government Bodies.
- CO 5 To test the suitability of financial reporting system in Educational Institutions.

Unit	Topics	No of teaching Hours Allocated	Referral readings
I	<u>Government Forms:</u> Types of Government Forms- Central-State- Local Bodies- Government Department- Government Companies.	7	
II	<u>Government Accounts:</u> Introduction- Financial Administration in India-Division of Government Accounts- Capital and Revenue items-Treasury Operations-Cash vs Mercantile system of recording.	8	
III	<u>Government Budgets:</u> Budgeting System in India- .Principles of Budgeting- Financial year- Budgeting Process- Budgetary Cycle.	8	www.indiabudget.gov.in
IV	<u>Accounting for Local Government :</u> Municipal Corporation, Panchayats - Functions- Administration- Revenue & Expenditure- Preparation of Receipts and Payments Accounts- Preparation of Balance for Local Governments.	11	Visit to Vijayawada Municipal Corporation

V	<p><u>Accounting for Educational Institutions:</u> Introduction- Financial Statement for Educational Institutions- Problems and Solutions.</p>	11	Visit to Office of the College
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Reference Text Books:

1. R.L. Gupta & M. Radhaswamy, *Advanced Financial Accounting*, Sultan Chand & Sons.
2. S. Kr. Paul, *Accountancy* New Central Book Agency.