

SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA - 10.
(An Autonomous college in the jurisdiction of Krishna University, Machilipatnam, A.P)

DEPARTMENT OF COMMERCE

SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA :: VIJAYAWADA-10
(An Autonomous college in the jurisdiction of Krishna University)

<i>Commerce</i>	COMT11B	2020-21	B. Com (General, CA, B&I)
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SEMESTER: I

FUNDAMENTALS OF ACCOUNTING

No of Credits: 4

Unit-I – Introduction

15Hrs

Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – Book-Keeping and Accounting - Double Entry Book-Keeping (**Online**)- Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).(offline)

Unit-II: Subsidiary Books:

15Hrs

Types of Subsidiary Books(Online) - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems).

Unit-III: Trial Balance and Rectification of Errors:

15Hrs

Preparation of Trial balance - Errors – Meaning – Types of Errors –(online) Rectification of Errors – Suspense Account (including Problems)

Unit-IV: Bank Reconciliation Statement:

10Hours

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favourable and Unfavourable Balance (including Problems).

Unit -V: Final Accounts:

20Hours

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems).

Test Book:

1. Financial Accounting By: S.P.Jain & K.L. Narang. Kalyani Publishers – New Delhi.

References:

2. Financial Accounting – Himalaya Publishers
3. Financial Accounting – Pragathi prakesh Publishers

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SEMESTER: I

No of Credits: 4

BUSINESS ORGANIZATION AND MANAGEMENT (NEW SYLLABUS)

Unit-I –

15 hrs

Introduction Concepts of Business, Trade, Industry and Commerce: Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organization. (Online)

Unit –II–

15 hrs

Forms of Business Organizations: Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demerits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company.(online)

Unit-III –

10 hrs

Company Incorporation: Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association – Content of Prospectus.

Unit-IV-

10 hrs

Management: Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs. Management - Levels of Management.

Unit-V

10 hrs

-Functions of Management: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demerits of Planning - Principles of Organization – Line and staff of Organization.

TEXT BOOK:

Business Organization and management – R.K.Sharma, Monika Aggarwal, Rahul Sharma.

REFERENCE BOOKS:

1. Business Organization - C.D.Balaji and G. Prasad, Margham Publications, Chennai.
 2. Business Organization -R.K.Sharma and Shashi K Gupta, Kalyani Publications.
 3. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers.
- Assignments
 - Field studies (In

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SEMESTER: I

No of Credits: 4

BUSINESS ENVIRONMENT (NEW SYLABUS)

- Unit-I: 15Hrs**
Overview of Business Environment: Business Environment – Meaning – Characteristics – Scope -Macro and Micro Dimensions of Business Environment -Environmental Analysis- Purpose & Techniques. (Online)
- Unit – II: 15Hrs**
Economic Environment: Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council – Five Year Plans (online)
- Unit-III: 10Hrs**
Economic Policies: Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI
- Unit – IV: 10Hrs**
Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders - Demonetization, GST and their Impact - Political Stability - Legal Changes.
- Unit-V: 10Hrs**
Global Environment: Globalization – Meaning – Role of WTO – WTO Functions -IBRD- Trade Blocks, BRICS, SAARC, ASEAN in Globalization

Text book: . Rosy Joshi and Sangam Kapoor :Business Environment

Referece Books

1. K. Aswathappa : Essentials of Business Environment, Himalaya PublishingHouse
2. Francis Cherunilam : Business Environment, HimalayaPublishingHouse
3. Dr S Sankaran: : Business Environment, MarghamPublications

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SEMESTER- I

No. of Credits: 4

PRINCIPLES AND PRACTICE OF INSURANCE (NEW SYLLABUS)

Semester: I

Unit – I (online)

15Hrs

Introduction to Insurance: Purpose and need of Insurance – Types of Insurance – Insurance as a social security tool– Fundamentals – Principles of Insurance- Insurable Interest - Role of Insurance in economic development.

Unit – II (online)

10Hrs

Types of Insurance and Risk of Insurance: Types of Insurance – Life Insurance – Fire Insurance – Marine Insurance - Concept of Risk - Meaning of Risk - Classification of Risk - Risk Management - Functions and Benefits of Insurance

Unit – III

15Hrs

Legal Principles: The Law of Contract - Definition - The Law of Agency - Definition - How Agency Arises - Authority of Agents - Duties Owed by Agent to Principal - Duties Owed by Principal to Agent - Termination of Agency

Unit – IV

10Hrs

Principles of Insurance: Insurable Interest - Utmost Good Faith - Proximate Cause – Indemnity - Contribution – Subrogation

Unit – V

10Hrs

Ethical and Other Related Issues of Insurance: Insurance Intermediaries' Duties to Policyholders - Protection of Personal Data - Issues Regarding Equal Opportunity - Prevention of Corruption - Prevention of Insurance Fraud

Text Book:

K.C. Mishra 7 C.S. Kumar, Life Insurance – Principles and Practice, (2009), Cengage Learning India PVT Ltd

References : Publications of Insurance Institute of India, Mumbai:

IC – 22 – Life Assurance Underwriting

IC-23 – Application of life Insurance

IC-24 – Legal Aspects of Life Insurance

IC-33 – Life Insurance

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SEMESTER:II

No of Credits: 4

FINANCIAL ACCOUNTING (NEW SYLLABUS)

- Unit-I:** **15Hrs**
Depreciation: Meaning and Causes of Depreciation (online)- Methods of Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (including Problems).
- Unit-II:** **10Hrs**
Provisions and Reserves: Meaning – Provision vs. Reserve – Preparation of Bad Debts Account – Provision for Bad and Doubtful Debts – Provision for Discount on Debtors – Provision for Discount on Creditors(online) - Repairs and Renewals Reserve A/c (including Problems).
- Unit-III:** **15Hrs**
Bills of Exchange: Meaning of Bill – Features of Bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (including Problems).
- Unit-IV:** **15Hrs**
Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).
- Unit-V:** **15Hrs**
Joint Venture Accounts: Joint Venture - Features - Difference between Joint Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

Test Book:

1. Financial Accounting By: S.P.Jain & K.L. Narang. Kalyani Publishers – New Delhi.

Reference books:

2. Financial Accounting – Himalaya Publishers
3. Financial Accounting – Pragathi prakesh Publishers

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SEMESTER: II

No of Credits :4

BUSINESS ECONOMICS (NEW SYLLABUS)

UNIT – I **10Hrs**

1.0 Introduction

1.1 Meaning and Definition of Economics

- 1.1.1. Wealth definition
- 1.1.2. Welfare definition
- 1.1.3. Scarcity definition

1.2. Meaning & Definition of Business Economics

- 1.2.1 Nature & Scope of Business Economics

1.3 Micro Economics & Macro Economics

UNIT – II **15Hrs**

Demand and supply analysis

- 2.1. Meaning & Definition of Demand
- 2.2. Determinants of Demand – Demand Function
- 2.3 Law of Demand – Demand curve- Explanation
- 2.4 Elasticity of Demand
 - 2.4.1 Types of Price Elasticity of Demand
 - 2.4.2 Methods to measure Price Elasticity of Demand
- 2.5 Law of Supply

UNIT – III **10Hrs**

Production, Cost and Revenue Analysis

3.1. Production Analysis - Production Function - Meaning

- 3.1.1. The law of variable proportions
- 3.1.2. The law of returns to scale

3.2. Cost Analysis

- 3.2.1. Short Run Cost Curves
- 3.2.2. Relationship between AC & MC Curves

3.3. Revenue Analysis

- 3.3.1. Revenue Concepts & Revenue Curves
- 3.3.2. Meaning of Breakeven Point & Breakeven Charts

UNIT – IV

Market Structures **15Hrs**

- 4.1 Classification of Markets
- 4.2 Features of Perfect Competition
- 4.3 Price determination under perfect competition
- 4.4 Features of Monopoly Market
- 4.5 Features of Monopolistic Competition Market
- 4.6 Features of Oligopoly Market
- 4.7 Kinky Demand Curve Analysis

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UNIT – V

10Hrs

National Income and Trade cycles

5.1. National Income

5.1.1. Meaning and Definitions of National income (Marshall, Pigou, Fisher)

5.1.2. Concepts of National Income – GDP, GMP, NDP, NMP, NI, PI, DI, PCI.

5.1.3. National Income Measurement (Product, Income & Expenditure)

5.1.4 Problems in Measuring National Income

5.2. Trade cycles

5.2.1. Meaning and Definitions of Trade cycles

5.2.2. Phases of Trade cycles

5.2.3. Controlling Measures of Trade Cycles

Text Books:

Business Economics – A.V.Ranganadachary – Kalyani Publishers

Business Economics – Telugu Academy

References:

H.L. Ahuja – Business Economics – S.Chand & Company Publishers

P.N.Chopra – Business Economics – Kalyani Publishers

D.M. Mithani – Fundamentals of Business Economics – Himalaya Publishers

Deepashree – General Economics – Tata Mc. Grawhills.

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SEMESTER:II

No of Credits: 4

BANKING THEORY & PRACTICE (NEW SYLLABUS)

Unit-I:	15Hrs
Introduction: (online)	
Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples – Kinds of Banks – Central Banking Vs. Commercial Banking.	
Unit-II:	10Hrs
Banking Systems: (online)	
Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking – Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS-NEFT – Mobile Banking	
Unit-III:	10Hrs
Types of Banks:	
Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM bank	
Unit-IV:	15Hrs
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:	10Hrs
Collecting Banker and Paying Banker:	
Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker -Payment gateways.	

Text Book:

Banking theory law and practice - Himalaya publishing House

Reference books:

1. Banking theory and practice - Himalaya publishing house
2. Banking - New age international publishers
3. Banking theory and practice- kalyani publishers

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MANAGEMENT PROCESS (NEW SYLLABUS)

SEMESTER: I

No of Credits :4

UNIT I Introduction to Management Process (Online) 15hrs

- 1.1 Definition of Management process
- 1.2 Nature of Management process
- 1.3 Management as an Art, Science and a profession
- 1.4 Functions of management
- 1.5 Principles of management by Henry Fayol
- 1.6 Role & responsibilities of top, middle and lower levels of Management
- 1.7 Managerial skills (Katz's Contribution)

UNIT II Planning process (Online) 11hrs

- 2.1 Definition of planning process
- 2.2 Process of planning & its significance
- 2.3 Limitations of planning
- 2.4 Process M.B.O. & its significance
- 2.5 Steps in decision making process

UNIT III Organizing process 10hrs

- 3.1 Definition of Organising process
- 3.2 Process of Organising
- 3.3 Principles of Organising formal and informal organizations
- 3.4 Methods of Departmentation
- 3.5 V.A. Graicunas theory on span of control
- 3.6 Factors determining span of control
- 3.7 Principles of effective delegation
- 3.8 Factors affecting decentralization of authority
- 3.9 Reasons for conflict between Line & Staff positions and measures to overcome them

UNIT IV Directing process 12hrs

- 4.1 Elements of Directing process
- 4.2 Process of Communication
- 4.3 Barriers to effective communication
- 4.4 Motivation theories: Maslow's theory, Herzberg's theory, Theory-X and Theory-Y
- 4.5 Trait approach to leadership
- 4.6 Leadership styles
- 4.7 Leadership grid model

UNIT V Controlling process 12hrs

- 5.1 Definition of controlling process

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5.2 Objectives of Controlling process

5.3 Basic Controlling process

5.4 Control techniques (An Overview)

5.5 Prerequisites for effective controlling in business

TEXT BOOK:

1. Koontz, H. and Wihrich H, Management, Mc Graw Hill.

2. Stoner, J etc., Management, Pearson Education.

References:

3. Sharma, Principles of Management, Kalyani Publishers, Hyderabad

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SEMESTER: I MANAGERIAL ECONOMICS (NEW SYLLABUS)

UNIT – I

15Hrs

1.0 Introduction

1.1. Economic & Non-Economic Activities

1.2 Definitions (online)

1.3. Nature and scope of business economics

1.4. Laws of utility

1.4.1. The law of diminishing marginal utility (**online**)

1.4.2. The law of equi-marginal utility (**online**)

1.4.3. The concept of consumer's surplus

UNIT – II

10Hrs

Demand and supply analysis

2.1. Demand Analysis

2.1.1 The law of demand

2.2. Elasticity of Demand

2.2.1. Types of price elasticity of demand

2.2.2. Methods to measure price elasticity of demand. (**Online**)

2.3 Demand forecasting – Meaning

2.3.1 Qualitative techniques

2.3.2 Quantitative techniques

2.4. Supply Analysis

2.4.1. Meaning and importance of supply (**online**)

2.4.2. The Law of supply

UNIT – III

15Hrs

Production, Cost and Revenue Analysis

3.1. Production Analysis

3.1.1. Production function

3.1.2. The law of variable proportions

3.1.3. The law of returns to scale

3.2. Cost Analysis

3.2.1. Concepts of cost (**online**)

3.2.1. Short run and long run cost curves

3.3. Revenue Analysis

3.3.1. Revenue Concepts (**online**)

3.3.2. TR, AR and MR curves and their relationships

UNIT – IV

10Hrs

Market Analysis

4.1. Meaning & Classification of Market

4.2. Perfect competition market

4.2.1. Characteristics (**online**)

4.2.2. Pricing in the perfect competition market

4.2.3. Equilibrium of the firm in the short run & long run

4.3. Monopoly market

4.3.1. Characteristics (**online**)

4.3.2. Equilibrium of the firm under monopoly

4.4. Monopolistic competition

4.4.1. Characteristics (**online**)

4.4.2. Equilibrium of the firm

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4.5. Oligopoly Market

4.5.1. Features

4.5.2. Kinky demand curves analysis

UNIT – V

10Hrs

National Income and trade cycles

5.1. National Income

5.1.1. Meaning and definitions of national income (**online**)

5.1.2. Concepts of national Income

5.1.3. Methods to measure national income

5.2. Trade cycles

5.2.1. Definitions of Trade cycles

5.2.2. Phases of Trade cycles

5.2.3. Causes for trade cycles (**online**)

TEXT BOOKS:

1. Joel Dean : Managerial Economics Prentice Hall of India (Latest edition).
2. Varshney R.L.: Managerial Economics S. Chand & Co. Delhi, Maheshwari K.L.N.

REFERENCES:

3. Dwivedi D.N. : Managerial Economics, Vikab Pub.
4. Paul Mote & Gupta: Managerial Economics, Tata Mc. Graw Hill, New Delhi.
5. P.L. Mehta : Managerial Economics, Sultan Chand & Co.
6. G.S. Gupta : Managerial Economics, TMH Pub.
7. A.R. Aryasri & V.V. Ramana Murthy: Business Economics for B. Com I year; TMH.
8. Salwator: Managerial Economics
9. Peterson: Managerial Economics

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ACCOUNTING FOR MANAGERS (NEW SYLLABUS)

SEMESTER – II

No. of Credits: 4

UNIT I Introduction to Accounting

10hrs

- 1.1 Accounting: Definition and features (**online**)
- 1.2 objectives, functions and scope of accounting (**online**)
- 1.3 Accounting systems (**online**)
- 1.4 Bases of accounting (**online**)
- 1.5 Book keeping and Accounting (**online**)
- 1.6 Branches of accounting (**online**)
- 1.7 Advantages and limitations of accounting (**online**)
- 1.8 Basic terminology used in accounting (**online**)
- 1.9 Accounting concepts and Conventions (**online**)
- 1.10 Accounting Process (**online**)
- 1.11 Accounting cycle (**online**)
- 1.12 Accounting equation (**online**)
- 1.13 Classification of accounts
- 1.14 Rules of double entry book keeping
- 1.15 Identification of financial transactions
- 1.16 Journalizing
- 1.17 Posting to Ledgers
- 1.18 Balancing of Ledger Accounts

UNIT II Subsidiary Books and Bank Reconciliation Statement

20hrs

- 2.1 Sub Divisions of Journal
- 2.2 Preparation of Subsidiary Books
- 2.3 Different types of Cashbooks
- 2.4 Simple cashbook
- 2.5 Cash book with cash and discount columns
- 2.6 Cash book with cash, discount and bank columns
- 2.7 Cash book with cash and bank columns
- 2.8 Petty cash book
- 2.9 Preparation of sales register, Purchase register and journal proper
- 2.10 Preparation of debit note register and credit note register
- 2.11 Need for Bank Reconciliation Statement
- 2.12 Procedure for Bank Reconciliation Statement
- 2.13 Reasons for difference between cash book and Pass book balances
- 2.14 Problems on favourable and over draft balances.

UNIT III Trial Balance, Final Accounts, Errors and Rectification

20hrs

- 3.1 Meaning of Trial Balance (**online**)
- 3.2 Objectives of Trial Balance (**online**)
- 3.3 Methods of preparation of Trial Balance
- 3.4 Meaning of Final Accounts
- 3.5 Features, uses and preparation of Manufacturing and Trading Account
- 3.6 Features, uses and preparation of Profit & Loss Account and Balance Sheet
- 3.7 Adjusting and Closing entries
- 3.8 Types of Errors (**online**)
- 3.9 Rectification before and after preparations of Trial balance
- 3.10 Suspense Account (**online**)

UNIT IV Consignment

13hrs

- 4.1 Features of Consignment (**online**)
- 4.2 Terms used
- 4.3 Pro-forma invoice
- 4.4 Account sale
- 4.5 Del credere commission
- 4.6 Accounting treatment in the books of the consignor and the consignee
- 4.7 Valuation of consignment stock

UNIT V Depreciation

12hrs

- 5.1 Meaning of Depreciation (**online**)
- 5.2 Causes of Depreciation (**online**)
- 5.3 Objects of providing for depreciation (**online**)
- 5.4 Factors affecting depreciation
- 5.5 Accounting Treatment
- 5.6 Methods of providing depreciation: Straight line method and Diminishing Balance Method

TEXT BOOK:

- 1. Principles and practice of Accounting – R.L.Gupta V.K.Gupta Sultan Chandsons.
- 2. Accounting – I – S.P.Jain K . L Narang Kalyani publishers

References:

- 3. Financial Accounting – Dr . V . K . Goyal Excel Books .
- 4. Introduction to Accountancy T .S .Grewal S. Chand and CO

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BUSINESS ENVIRONMENT (NEW SYLLABUS)

SEMESTER – II

No. of Credits: 4

UNIT I Framework of Business Environment (Online) 10hrs

- 1.1 Definition of Business Environment
- 1.2 Internal elements of Business Environment
- 1.3 External elements of Business Environment
- 1.4 Significance and limitations of Business Environment

UNIT II Socio – Cultural and Technological Environment of Business (Online) 15hrs

- 2.1 Elements of Socio – Cultural environment
- 2.2 Elements of Technological environment
- 2.3 Research and Development
- 2.4 Overview of IPR (Intellectual Property Rights)

UNIT III Political and Legal Environment of Business 15hrs

- 3.1 Elements of Political Environment
- 3.2 Government and Business
- 3.3 Legal Environment and Business
- 3.4 Consumerism
- 3.5 Consumer Protection Act

UNIT IV Economic Environment of Business 10hrs

- 4.1 Elements of economic environment
- 4.2 Economic systems
- 4.3 Economic planning in India
- 4.4 Fiscal policy
- 4.5 Monetary policy

UNIT V International Business environment 10hrs

- 5.1 Elements of International Environment
- 5.2 Multinational Corporations (MNCs)
- 5.3 Non – Resident Indians (NRIs) and Indian Corporate Sector

TEXT BOOK:

1. K . V . Sivaiah V . B.M Das , Indian Industrial Economy , S .Chand Company, New Delhi.

References:

- 2. Francis Cherunilam , Business Environment , Himalaya Publications .
- 3. Suresh Bedi , Business Environment , Excel Books , New Delhi .

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SEMESTER: I

Course: I

No of Credits: 4

FUNDAMENTLS OF ACCOUNTING (NEW SYLLABUS)

Unit-I:

15 Hours

Accounting process: Need for accounting - Definition of Accounting - Scope of Accounting - Book keeping and accounting - Branches of accounting - Advantages and limitations - Basic accounting concepts and conventions - Accounting standards-Accounting process – (online) Journalising - Ledger accounts - Preparation of Trial balance - Subsidiary books - Purchases book – Sales book – Purchase returns book – Sales returns book – Bills receivable book – Bills payable book – Cash book (Single, Double, Triple column) - Analytical petty cash book

Unit – II:

15 Hours

Bank reconciliation statement: Reasons for difference between cashbook and pass book balances - Problems with favourable balance and overdraft balances-problems with extracts of cashbook and pass book -Ascertainment of correct cash book balance.

Unit – III:

20 Hours

Depreciation and Provisions: Meaning – causes – Objects of providing for depreciation factors in calculating depreciation(online) – Accounting treatment – Provision for depreciation – Methods of providing depreciation – Straight line method – Diminishing balance method, Annuity method – Depreciation fund method. (All other methods theory only)- provisions and reserves: Meaning – Different types of reserves (Problems on R.B.D. Provision for discount on debtors - Provision for discount on creditors - Provision for repairs and renewals)

Unit – IV:

10 Hours

Final accounts of a sole trader – Trial balance – Accounting concepts and conventions relating to final accounts – Trading account, manufacturing account – Profit and loss account and balance sheet – Adjusting and closing entries.

Unit – V:

10 Hours

Errors and their rectification: Types of errors - Rectification before and after preparation of final accounts - Suspense account – Effect of errors and their rectification on profit.

Text book:

Financial Accounting by SP Jain & Narang Kalyani Publicataion

Refernece Books: 1. Financial Accounting by Kona Narayana Rao & Subhakar Padhepudi , Pragathiprakashn publication
2. Advanced Accounting By M. RadhaSwamy And R.L.Gupta. Sultan Chand And Sons

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Commerce	COHT21B	2020-21	B.Com –HON
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SEMESTER:I

Course: II
No of Credits:4

BUSINESS ORGANISATION AND MANAGEMENT (NEW SYLLABUS)

Unit – I **15 Hours**

Introduction(online)

Concept of Business , Trade , Industry & Commerce - Objectives of Business - Forms of Business Organisation: Sole Proprietorship- Features – Advantages - Disadvantages– Partnership – Features– Advantages– Disadvantages– Differences between Sole Proprietorship and Partnership - Hindu Undivided Family.

Unit – II (online) **12Hours**

Joint Stock Company:

Concept of Joint Stock Company– Meaning– Characteristics– Advantages– Disadvantages- Kinds of Companies – Difference between Private Ltd and Public Ltd. Companies.

Unit – III **13 Hours**

Introduction to Management

Nature and scope of management – Managerial roles – Principles of Management – Scientific Management.

UNIT – IV **10 Hours**

Planning and Organising

Nature and purpose of Planning – Management by Objectives – Organisation and Organisation Structure.

UNIT – V **10 Hours**

Staffing and Controlling

Staffing recruitment and selection – Nature and process of control – Controlling and Controlling techniques.

Text Books: 1. Rk Sharma and Monika Aggarwal, Sharma, Business Organisation and Management - Kalyani publications New Delhi.

2. Principles of Management and Administration D Chandra Bose.

Reference Books: 1. CD Balaji and G Prasad Business Organisation – Margham Publications, Chennai.

2. Sherlekar, Business Organisation and Management, Himalaya publications.

3. Rk Sharma Shashi K Gupta Business Organisation - Kalyani publications New Delhi.

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<i>Commerce</i>	2020-2021	ECOT 19	B.Com (Hon), BBA
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SEMESTER: I

Course: III
No of Credits: 4

MANAGERIAL ECONOMICS (NEW SYLLABUS)

UNIT – I **15Hrs**

- 1.0 Introduction**
- 1.1. Economic & Non-Economic Activities**
- 1.2 Definitions**
- 1.3. Nature and scope of business economics**
- 1.4. Laws of utility**
 - 1.4.1. The law of diminishing marginal utility
 - 1.4.2. The law of equi-marginal utility
 - 1.4.3. The concept of consumer's surplus

UNIT – II **10Hrs**

- Demand and supply analysis**
- 2.1. Demand Analysis**
 - 2.1.1 The law of demand
- 2.2. Elasticity of Demand**
 - 2.2.1. Types of price elasticity of demand
 - 2.2.2. Methods to measure price elasticity of demand.
- 2.3 Demand forecasting – Meaning**
 - 2.3.1 Qualitative techniques
 - 2.3.2 Quantitative techniques
- 2.4. Supply Analysis**
 - 2.4.1. Meaning and importance of supply
 - 2.4.2. The Law of supply

UNIT – III **15Hrs**

- Production, Cost and Revenue Analysis**
- 3.1. Production Analysis**
 - 3.1.1. Production function
 - 3.1.2. The law of variable proportions
 - 3.1.3. The law of returns to scale
- 3.2. Cost Analysis**
 - 3.2.1. Concepts of cost
 - 3.2.1. Short run and long run cost curves
- 3.3. Revenue Analysis**
 - 3.3.1. Revenue Concepts
 - 3.3.2. TR, AR and MR curves and their relationships

UNIT – IV **10Hrs**

- Market Analysis**
- 4.1. Meaning & Classification of Market
- 4.2. Perfect competition market
 - 4.2.1. Characteristics
 - 4.2.2. Pricing in the perfect competition market

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4.2.3. Equilibrium of the firm in the short run & long run

4.3. Monopoly market

4.3.1. Characteristics

4.3.2. Equilibrium of the firm under monopoly

4.4. Monopolistic competition

4.4.1. Characteristics

4.4.2. Equilibrium of the firm

4.5. Oligopoly Market

4.5.1. Features

4.5.2. Kinky demand curves analysis

UNIT – V

10Hrs

National Income and trade cycles

5.1. National Income

5.1.1. Meaning and definitions of national income

5.1.2. Concepts of national Income

5.1.3. Methods to measure national income

5.2. Trade cycles

5.2.1. Definitions of Trade cycles

5.2.2. Phases of Trade cycles

5.2.3. Causes for trade cycles

TEXT BOOK:

Joel Dean : Managerial Economics Prentice Hall of India (Latest edition).

2. Varshney R.L.: Managerial Economics S. Chand & Co. Delhi, Maheshwari K.L.N.

3. Dwivedi D.N. : Managerial Economics, Vikab Pub.

4. Paul Mote & Gupta: Managerial Economics, Tata Mc. Graw Hill, New Delhi.

REFERENCES:

5. P.L. Mehta : Managerial Economics, Sultan Chand & Co.

6. G.S. Gupta : Managerial Economics, TMH Pub.

7. A.R. Aryasri & V.V. Ramana Murthy: Business Economics for B. Com I year; TMH.

8. Salwator: Managerial Economics

9. Peterson: Managerial Economics

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SEMESTER:II

Course: V

No of Credits: 4

FINANCIAL ACCOUNTING – I (NEW SYLLABUS)

UNIT 1: Bills Of Exchange **15hrs**

Meaning and Definition – Promissory Note and bill of exchange(online) - Recording of Bills Transactions in Journal and Ledger – In Books of Drawer and Drawee - Honour and Dishonour of Bills, Renewal of Bills, Retiring a Bill under Rebate

UNIT 2: Consignment Accounts. **15hrs**

Features of Consignment, Performa Invoice, Account Sales and Commission (online) - Accounting Treatment in the Books of Consignor and Consignee- Consignment Stock, Normal Loss and Abnormal Loss

Invoicing Goods At Higher Than Cost Price (Invoice Price Treatment)

UNIT 3: Joint Venture **15hrs**

Features of Joint Venture, Joint Venture Vs Partner Ship and Joint Venture Vs Consignment (online) - Accounting Treatment- In the Books of Ventures – Memorandum Joint Venture Account – Separate Set of Books

UNIT 4: Accounts From Incomplete Records **15hrs**

Features - Ascertainment of Profit on the Basics Statement of Affairs- Conversion Method

UNIT 5: Inventory Valuation **15hrs**

Meaning- Inventory Valuation, and Basis of Inventory Valuation - Inventory Recording System and Methods of Inventory Recording System - Perpetual Inventory System and Periodical Inventory System

Stock Taking (Problems)

Text book:

Financial Accounting by SP Jain & Narang Kalyani Publicataion

Refernece Books: 1. Financial Accounting by Kona Narayana Rao & Subhakar Pragathiprakashn publication
2. Advanced Accounting By M. RadhaSwamy And R.L.Gupta. Sultan Chand And Sons

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SEMESTER:II

Course: VI

No of Credits: 4

QUANTITATIVE METHODS (NEW SYLLABUS)

UNIT:1

15Hrs

Introduction to Statistics (online)

Meaning, Definition, Functions, Importance and limitations of Statistics- Collection of data – Primary and secondary data – Schedule and Questionnaire- Frequency distribution – Tabulation- Diagram and Graphic representation of Data- Statistical System in India.

UNIT:2

15Hrs

Measures of Central tendency and Dispersion : Definition, Objectives and Characteristics of Central tendency- Types of Averages: Arithmetic mean, Geometric mean, Harmonic mean, Median, Mode, Quartiles, Deciles, Percentiles, Properties of Averages and their applications. Meaning, Definition, Objectives of Dispersion- Range and Quartile Deviation- Mean Deviation- Standard Deviation- Coefficient of Variation- Definition and Objectives of Skewness- Karl Pearson's and Bowley's measures of Skewness.

UNIT:3

15Hrs

Measures of Relation: Meaning, Definition and uses of Correlation- Types of Correlation- Karl Pearson's Correlation Co-efficient- Spearman's Rank Correlation, Probable error- Meaning and utility of Regression analysis- Comparison between correlation and regression- Regression Equations- Interpretation of Regression co-efficient.

UNIT:4

15Hrs

Set Theory : Introduction- Types of sets- unions and intersections- (cross) cartesian products of set theory- ven diagrams and statements- Application of Set Theory.

Matrix

Introduction- types of matrices- Definition- Matrix Algebra- addition, subtraction, multiplication – Determinants- inverse and rank of a matrices– properties of determinants, transpose.

UNIT:5

15Hrs

Probability: Basic concepts of probability- Theory of probability- calculation of event probabilities, addition, multiplication of laws of probability (simple problems). Normal distribution, probability density function, Basics of binomial distribution and Poisson distribution, properties and application of probability

Text books:

1. Business statistics, S.L. Aggrwal, S.L. Bhardwa. Kalyani publishers.
2. Fundamentals of Applied statistics. S.C. Gupta, V.K. Kapoor. Sultan chand and son's.
3. Fundamentals of Mathematical Statistics. S.C. Gupta, V.K. Kapoor. Sultan Chand and son's.

REFERENCES:

4. Abstract Algebra, Dipak Chatterjee. Second addition, PHI learning and private limited.
5. Algebra, R.M. Khan, New central book agency.

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Commerce	COHT22A	2020-21	B. Com (Honors)
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SEMESTER: II

BUSINESS ENVIRONMENT

Course: VII

No of Credits: 4

Unit - I: Overview of Business Environment

12 hrs

Business Environment – Meaning- Micro Dimensions of Business Environment-
Macro Dimensions of Business Environment - Changing Scenario and implications – Indian Perspective –
Global Perspective. (online)

Unit – II: Economic environment

13 hrs

Meaning of Economic growth - Factors Influencing Development- Balanced Regional Development
-Meaning -Types of plans- Main objects of planning in India- NITI Ayog and its role in economic
development -NDC. (online)

Unit –III : Economic Policies

15 hrs

4.1 Economic Reforms and New Economic Policy- New Industrial Policy -Trade policy- Fiscal Policy –
Objectives and Limitations- Union budget – Structure and importance of Union budget- Monetary policy
and RBI.

Unit – IV:

10Hrs

Social, Political and Legal Environment: Concept of Social Responsibility of Business towards
Stakeholders - Demonetization, GST and their Impact - Political Stability - Legal Changes.

Unit–V:

10Hrs

Global Environment: Globalization – Meaning – Role of WTO – WTO Functions -IBRD– Trade Blocks,
BRICS, SAARC, ASEAN in Globalization

Text book: . Rosy Joshi and Sangam Kapoor :Business Environment

Referece Books

1. K. Aswathappa : Essentials of Business Environment, Himalaya PublishingHouse
2. Francis Cherunilam : Business Environment,HimalayaPublishingHouse
3. Dr S Sankaran: : Business Environment, MarghamPublications

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<i>Commerce</i>	COHT24	2020-21	B.Com(Honours)
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SEMESTER:II

Course: VIII

No of Credits: 4

ELEMENTS OF FINANCIAL MANAGEMENT (NEW SYLLABUS)

Unit – I: Scope and Objective of Financial Management (online) 13 Hours

Meaning and Definition of Financial Management- Evolution of Financial Management-Nature, scope and importance of Financial Management - Goals/Objectives of Financial Management-Conflicts in Profit maximization and Wealth maximization.-Role and functions of Financial Manager -Relationship of Financial Management with related disciplines

Unit – II: Financial Planning 12Hours

Meaning and Definition of Financial plan - Objectives of Financial plan - Characteristics of a sound financial plan - Process of financial plan – Long term and Short term financial plans -Factors effecting financial plan - Limitations.

Unit – III Time Value of Money 15 Hours

Concept of time value of money- Reasons why money in the future is worth less-than similar money today- Simple interest, compound interest and Effective rate of interest- Present value, Future value-Annuity, Sinking fund- Determination of doubling period.

Unit – IV: Sources of Finance 10 Hours

Long-term Sources of Finance- Equity Capital, Preference share capital, Retained Earnings, Debentures or Bonds, Loans from Financial Institutions, Loans from Commercial Bank-Short term Sources of Finance.

Unit – V:Cost of Capital: 10 Hours

Measurement of Cost of Capital- Cost of Debt, Cost of Preference Shares, Cost of Equity, Cost of Retained Earnings -Weighted-Average Cost of Capital.

Text Book:

Khan M.Y. and Jain P.K.: Financial Management, Text and Problems, Tata McGraw Hill, New Delhi.

References: PrasannaChandra : Financial Management Theory and Practice, Tata McGraw Hill, New Delhi.

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<i>Commerce</i>	COMT31A	2020-21	B.Com (General), B.Com (B & I)
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ADVANCED ACCOUNTING

Unit – I

15 Hrs

Accounting for Non Profit Organizations: Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

Unit – II

15 Hrs

Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems)- Conversion of Single entry to Double entry system (Simple Problems).

Unit – III

15 Hrs

Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).

Unit – IV

15 Hrs

Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner (including problems).

Unit- V

15 Hrs

Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

Textbook:

1. S.P JAIN AND K.L NARANG, ADVANCED ACCOUNTANCY, KALYANI PUBLISHERS

Recommended Reference book:

1. SN Maheswari & SK Maheswari, Financial Accounting, Vikas Publications.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
3. S.N. Maheswari & V.L. Maheswari, Advanced Accountancy (Vol-II), Vikas publishers.
4. S.P. Jain & K.L. Narang, Accountancy–III, Kalyani Publishers.

Course Delivery method: Face-to-face / Blended

Course has focus on: Employability

Websites of Interest:

Co-curricular Activities:

- Quiz Programs, Co-operative learning, Seminar, Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units

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<i>Commerce</i>	COMT32	2020-21	B.Com (General), B.Com (B & I)
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BUSINESS STATISTICS

Unit – I	12 Hrs
Introduction to Statistics:	
Definition, Importance and limitation of statistics, Collection of data, Schedule and questionnaire, Frequency distribution, Tabulation	
Unit – II	18 Hrs
Measures of Central Tendency:	
Characteristics of measures of central tendency, Types of Averages, Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode	
Unit – III	15 Hrs
Measures of dispersion and Skewness:	
Properties of dispersion, Range, Quartile Deviation, Mean deviation, Standard deviation, Coefficient of Variation, Skewness Definition, Karl Pearson's and Bowley's Measures Of skewness	
Unit – IV	15 Hrs
Measures of Relation:	
Meaning and use of correlation, Types of correlation, Karl Pearson's correlation coefficient, Probable Error, Spearman's Rank correlation, Regression analysis comparison between correlation and Regression, Regression Equations	
Unit – V	15 Hrs
Analysis of Time Series & Index Numbers	
Meaning and utility of time series, Components of Time series, Measurement of trend and Seasonal Variations, Techniques of Time series analysis, Methods of averages(Semi , Moving averages), Least square method, Index Numbers, Methods of Construction of Index numbers, Price index numbers, Limitations of index numbers.	
Text Book	
1) Business Statistics –S.Chand	
Reference Books:	
1) Business Statistics – S. L Agarwal , S. L Bhrdwaj, K. Raghuveer – Kalyani publishers	
2) Business Statistics And Operations Research – Dr. S.P .Gupta, P.K. Gupta, Dr.Manmohan – S. Chand	
Suggested Co-Curricular Activities:	
1. Power point presentations	
2. Role play	
3. Seminar	
4. Problem Solving Exercises	
Quiz using Google forms	

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BUSINESS LAWS

Unit – I	10 Hrs.
Indian Contract Act – 1872	
Meaning and Definition Agreement and contract, Classification of Contracts – Valid, Void and Voidable Contracts, Essential elements of Valid Contracts	
Unit – II	15 Hrs
Offer and Acceptance	
Definition of Valid Offer, Acceptance, Consideration, Essential elements of a Valid offer, Essentials of valid Acceptance, Legal rules for lawful Consideration, No consideration, no contract – exceptions.	
Unit – III	15 Hrs
Capacity of the Parties and Contingent Contract	
Rules regarding to Minor Contracts, Rules relating to Contingent Contracts, Rules relating to Quasi Contracts, Different modes of Discharge of Contracts, Rules relating to remedies of Breach of contract.	
Unit – IV	20 Hrs.
Sale of Goods Act – 1930 Contract of Sale meaning and Definition, Types of Goods, Sale and Agreement to Sell, Implied conditions and warranties, Rights of Unpaid Seller, Sale of goods by non-owners.	
Unit – V	15 Hrs.
Limited Liability Partnership Act, 2008	
Meaning and Features of LLP, Partner- Designated partner- Maximum and Minimum number of partners- Qualification of partners, Procedure to incorporate a LLP, difference between Company, Limited Liability Partnership and Partnership.	
Textbook:	
Author: K C Garg ,Vk Sareen,Mukesh Sharma RC Chawala. Book Title : Business Law. Publishing company: Kalyani publishers,	
Recommended Reference book:	
Author: 1. N. D. Kapoor, Book Title : Mercantile Law, Publishing company: Sultan Chand. 2. SN Maheswari, SK Maheswari Business Laws, Himalaya Publications , House Mumbai,	
Course Delivery method : Face-to-face	
Course has focus on :	
Foundation / Entrepreneurship	
Co-curricular Activities:	
1. Power point presentations	
2. Role play	
3. Seminar	
4. Quiz	
5. Field trips	

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GOODS AND SERVICE TAXES

Unit – I

15 Hrs

Introduction: Overview of GST - Concepts – Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST-GST Registration.

Unit – II

15 Hrs

GST Principles – Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services - Procedure for levy and collection of tax - refund of tax.

Unit – III

15 Hrs

Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism- Composite Supply –Mixed Supply.

Unit – IV

15 Hrs

Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Persons liable for registration - Persons not liable for registration - Procedure for registration.

Unit – V

15 Hrs.

GST Returns: Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR-1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST.

Textbook:

Dr. Ravi M. N, BhanuPrakash B.E, Dr.SumanSheety N, Business Taxation (GST and Customs Duty), Professional Books Publisher.

Recommended Reference book:

1. R.G. Saha, V. NageswaraRao, Kona NarayanaRao, P. Vnitha, DVVS Gupta, V. Siva RamaKrishna, B. Simhadri Naidu, Goods and Services Tax - 1, Himalaya Publishing House.
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation (Goods and Services Taxes), Margham Publications.
3. Dr. Ravi M.N, Theory & Practice of GST, BPB Publications.

Course Delivery method: Face to Face.

Course has focus on: Foundation/Employability

Websites of Interest:

Co-Curricular Activities:

1. Seminars, Show the flow chart of GST Suvidha Provider (GST), Practice of Terminology of Goods and Service Tax
2. Prepare chart showing rates of GST, Follow GST Council meeting updates regularly
3. Creation of GST Vouchers and Tax invoices, Visit a Tax firm (Individual and Group), Guest lecture by GST official
4. Prepare Tax invoice under the GST Act, Practice on how to file a Returns, Debate on Single GS, Dual GST
5. Group Discussions on Goods and Services outside the Purview of GS

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<i>Commerce</i>	COMT39	2020-21	B.Com (B & I)
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LAWS RELATING TO INSURANCE

UNIT – I

10Hrs

Contract Act Special

Indemnity and Guarantee – Bailment and Pledge – Agency

UNIT – II

20Hrs

Insurance Regulatory Development Authority

Indian Insurance Act – 1938 & 1956 – Basic terms – Registration – Capital requirement – Deposits – Accounts and Audit – Registers & Returns – Investments – Social and Rural Insurance – Management Expenses – Assignment and Nomination – Licensing – Agent Commission – Rebate and Bonus – Tariff Advisory Committee – Surveyors – Reinsurance – Surrender – Public Grievances – Obligations of Insurer.

UNIT – III

15Hrs

IRDA – Introduction – Objectives – Powers – Duties – Functions – Advisory Committee – Central Government Powers – Deposits – Advertising Disclosures – Inspections and Investigations – Surplus Distribution – Code of Conduct of Agent.

UNIT – IV

5Hrs

Other related Acts

Actuary: Appointment – Powers – Duties – Meeting – Registration – Investment – Prudential Norms – Financial Statements

Unit – V

10Hrs

Code of Conduct for Surveyors and loss Assessors – Third party Administration – Code of Conduct for TPA – Content of policy documents – Remuneration of Brokers and Claims.

TEXT BOOK:

Insurance Management Anand Ganguly.

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FINANCIAL ACCOUNTING – II

Unit – I	15 Hrs.
Hire-Purchase System	
Features and Accounting Treatment - Default and Repossession (Hire Purchase Trading Account) - Instalment Purchase System and Accounting Treatment.	
Unit – II	15 Hrs.
Accounts of Non – Trading Concerns	
Features - Receipts and Payments Account - Income and Expenditure Account - Balance Sheet - Opening and Closing Balance Sheets From Receipts and Payments, Income and Expenditure Accounts	
Unit – III	15 Hrs.
Partnership Accounts	
Definition, Features, Fixed and Fluctuating Capital Account and Profit And Loss Appropriation Account - Admission of a Partner - Retirement and Death of A Partner	
Unit – IV	15 Hrs.
Partner Ship Dissolution	
Dissolution of Firms, Settlement of Accounts – Gradual Realization and Piecemeal Distribution - Insolvency of Partner - Treatment before Garner Vs Murray and After Garner Vs Murray Case - Sale to a Company.	
Unit – V	15 Hrs.
Branch Accounts	
Features – Books of Accounts - Methods of Accounting Dependent Branches - Methods of Accounts of Independent Branches - Debtors System - Stock and Debtors System - Foreign Branch.	

Textbook:

1. S.P Jain And K.L Narang, Advanced Accountancy, Kalyani Publishers

Recommended Reference book:

1. M. Radha Swamy And R.L Gupta, Advanced Accounting, Sultan Chand and Sons.
2. Advanced Accountancy, Himalaya Publications
3. SN Maheshwari & SK Maheshwari, Financial Accounting, Vikas Publications.
4. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
5. S.N.Maheshwari & V.L.Maheshwari, Advanced Accountancy (Vol-II), Vikas publishers.
6. Tulasian, Accountancy—III, Tata McGraw Hill Co.

Course Delivery method: Face-to-face / Blended

Course has focus on: Employability

Websites of Interest:

Co-curricular Activities:

- Quiz Programs, Problem solving exercises, Co-operative learning, Seminar,
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes, Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India,
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units

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BUSINESS LAWS

Unit – I **15 Hrs.**
Law of contracts-Nature & Kinds of Contracts- Contracts & agreement-Essentials of contract - Offer - Acceptance -Intention to create legal relations -Communication –Consideration.

Unit – II **15 Hrs.**
Free consent - Coercion- Undue influence - Fraud –Misrepresentation –Mistake - Capacity of Parties - Legality of object -Agreements not declared void - Legal formalities - Contingent contracts - Performance of contracts - Discharge of Contracts - Remedies for breach of contract - Quasi contracts.

Unit – III **15 Hrs.**
Contracts of Indemnity - Contracts of Guarantee - Bailment – Pledge - Contract of agency

Unit – IV **15 Hrs**
Sale of Goods Act, 1930 -Contract of sale - Differences between Sale & Agreement to sell -Essentials for a valid contract of sale - Goods -Classification of goods -**Conditions** : - Types of Conditions **Warranties** : - Types of warranties -Comparison between conditions and warranties - Doctrine of Caveat emptor - Exceptions to the Doctrine of Caveat Emptor - Rules for the transfer of ownership - Transfer of Title by non-owners - Rights of Unpaid seller.

Unit – V **15 Hrs.**
Consumer Protection Act 2019:Terms and definitions - Consumer, Complaint, complainant, spurious goods, unfair trade practices, restrictive trade practices, defect, deficiency, injury, product, product seller, product liability - Importance of Consumer protection Act - Consumer Rights - Consumer Responsibility- Ways and means of consumer protection- Redressal agencies- Role of consumers Organisations and NGO's
.The Essential Commodities Act 1955:
Objectives and applicability of the Act .-Control of production& supply - Distribution of essential commodities - confiscation of essential commodity - Distinction between Seizure and Confiscation - Penalties.

Textbook:

Author: K C Garg ,Vk Sareen,Mukesh Sharma RC Chawala. Book Title : Business Law. Publishing company: Kalyani publishers.

Recommended Reference book:

Author: 1. N. D. Kapoor, Book Title : Mercantile Law, Publishing company: Sultan Chand
2. SN Maheswari, SK Maheswari Business Laws, Himalaya Publications
House Mumbai

Course Delivery method : Face-to-face

Course has focus on : Foundation / Employability / Entrepreneurship

Co-curricular Activities:

1. Power point presentations, Role play
2. Seminar , Quiz , Field trips

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FINANCIAL MANAGEMENT

Unit – I **15 Hrs.**

Investment Decisions

Capital Budgeting Definition-Purpose of Capital Budgeting and-Capital Budgeting Process-Types of Capital Investment Decisions-Basic principles for measuring Projected Cash Flows-Capital Budgeting Techniques – Pay Back Period, Accounting Rate of Return, Net Present Value, Profitability Index, Internal Rate of Return

Unit – II **20 Hrs.**

Financing Decisions:

Leverages: Operating Leverage-Financial Leverage -Combined Leverage -EBIT – EPS Analysis -Indifferent point - Capital Structure theories: Net Income Approach,-Net Operating Income Approach,-Traditional Approach and Modigliani Miller approach.

Unit – III **15 Hrs.**

Dividend Theories

Nature of Dividend decisions -Factors affecting Dividend Decisions -Dividend policies -Forms of Dividends-Dividend theories- Walter’s theory-Gordon’s theory-MM theory.(Problems).

Unit – IV **15 Hrs.**

Overview of Working Capital :Meaning and concepts -Determinants of working capital-

Issues in working capital management- Estimating working capital needs -Working capital cycle-Estimation of working capital (Problems)

Unit _ V **10 Hrs.**

Working Capital Management:Cash management- Motives of holding cash -Objectives of cash Management-Computation of Optimum cash management

Receivables management: Meaning and Objectives -Credit policy -Inventory management: Objectives -costs and risks of holding inventory-tools and techniques of inventory control.

Textbook:

- Shashi.K.Gupta. R.K.sharma. Financial Management Theory and Practice, Kalyani publishers, Ludhiyana.

Recommended Reference book:

- Khan M.Y. and Jain P.K.: Financial Management, Text and Problems, Tata McGraw Hill, New Delhi.
- Prasanna Chandra : Financial Management Theory and Practice, Tata Mc Graw Hill, New Delhi.
- Pandey I.M.: Financial Management, Vikas Publishing House, New Delhi.

Course Delivery method : Face-to-face

Course has focus on : Foundation / Employability

Websites of Interest : WWW. INVESTOPEDIA.COM

Co-curricular Activities:

1. Role Play.
2. Seminars
3. Quiz
4. Guest lecturers

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AUDITING

Unit – I

15 Hrs.

Auditing meaning.-Distinction between auditing and accounting. Auditing objects. - Advantages of audit. -Audit programme.-. Preliminaries at the commencement of a new audit. -General audit and statutory audit. - Methods of audit. -Continuous and periodical audit, Interim audit.

Unit – II

15 Hrs

Internal check meaning. - Internal Audit. - Vouching meaning, Advantages and disadvantages.- Vouching of trading transitions.-Vouching of cash transitions. .

Unit – III

15 Hrs.

Qualifications, disqualifications of auditor.-Appointment of auditor. Removal and remuneration. - Duties, rights of auditor. Liabilities of auditors. -. Audit of companies

Unit – IV

15 Hrs.

Meaning of Verification and valuation. -Distinction between Verification and valuation and vouching. - Verification and valuation of assets and liabilities of a company. (Freehold property, leasehold property, Plant & machinery, goodwill, patent rights, stock and book debts).

Unit – V

15 Hrs.

Divisible profits meaning. - Important legal decisions in relation thereto. - Reserves and its types.-Reserve funds auditor's duties. - Audit report and its types.

Text Book:

P. Kumar, B. Singh and Sachadev Kalyani Publications, .

References:

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. N.D. Kapoor, “Auditing”, S. Chand, New Delhi.
4. Pradeesh Kumar, Baldev Sachdeva&Jagwant Singh, “Auditing Theory and Practice.

Co-Curricular Activities:

1. Seminars
2. Quiz
3. Group Discussion
4. Examinations (Scheduled and surprise tests).
5. Power Point Presentations.

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<i>Commerce</i>	COHT39	2020-21	B.Com (HONORS)
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MARKETING MANAGEMENT

Unit – I **15 Hrs.**

Introduction to Marketing

Definitions of Market, Marketing and Marketer - Selling concept, marketing concept and Social marketing concept - Need for marketing in Business Sector, Non-profit sector and Government sector - Macro & Micro elements of marketing environment (An Overview) - Definition of Market segmentation - Bases for market segmentation for consumer and industrial market - Identifying effective market segments - Elements of Marketing Mix (An Overview).

Unit – II **15 Hrs.**

Product Decisions

Definitions of Product and Product lines - Product hierarchy - Product classification - Product line decisions - Product attribute decisions - Branding and Brand decisions - Packing and labeling decisions - Stages in Product life cycle - Marketing strategies for different stages of the product life cycle.

Unit – III **15 Hrs.**

Pricing Decisions

Objectives of Price setting - Factors influencing price setting - Pricing methods and strategies - Price adapting policies (An overview).

Unit – IV **15 Hrs.**

Promotion Decisions

Objectives of Promotion - Elements of Promotion mix - Definition of Advertising - Types of Advertising Media (An Overview) - Definition of Sales Promotion - Tools of Sales promotion - Definition of Personal selling - Personal selling process - Publicity vs. Public relations (An Overview).

Unit – V **15 Hrs.**

Definition of Marketing channels - Types of Marketing channels - Factors affecting Marketing channel decisions - Importance of marketing channels.

Textbook:

Professor. Rudra Saibaba, Marketing, Delhi, Kalyani Publishers, 2020.

Recommended Reference book:

1. J.P.Gupta and JoytiRana, Principles of Marketing Management, New Delhi, Chand & Co.

Course Delivery method: Face to Face.

Course has focus on: Foundation/Employability /Entrepreneurship

Websites of Interest:

1. Marketing edge website
2. Mashable.com

Co-Curricular Activities:

1. Seminars, Quiz, Group Discussion, Guest lecture by marketing professionals.
2. Examinations (Scheduled and surprise tests), Power Point Presentations.

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Direct Tax

Unit – I **12 Hrs.**

Residential status:

Important definitions, Assessment year, previous year, Assessee, person -Determination of residential status of an Assessee -Relationship between residential status and incidence of tax (Problems). Income Tax Authorities

Unit – II **15 Hrs.**

Salaries:

Basis of charge of salary income - Forms of salary - Allowances - Perquisites and their valuation - Deductions from Salary. (Problems)

Unit – III **15 Hrs.**

Income from house property:

Basis of charge - Computation of income taxable under the head - Deductions allowed. (Problems).

Unit – IV **15 Hrs.**

Income under the head “profits and gains of business or profession :

Basis of charge - Basic principles for arriving at Business income - Specific deductions and allowances - Allowable depreciation - Computation of Income under “Profits and gains from business” (Problems) .Computation of Income from profession “(Problems).

Unit – V **18 Hrs.**

Deductions from gross total income under section 80:

80C: Deduction for savings - 80D: Health insurance - 80E: Interest on Education loan 80G: Donations - 80U: Medically handicapped or mentally retarded assessee

Text Books:

1. Income tax - Law & Accounts By: Gaur&Narang Kalyani Publishers, New Delhi
2. Students’ Guide to Income Tax By: Vinod.K.Singhania Taxmann publications (P) Ltd., New Delhi.

Reference Books:

1. Direct Taxes ready reckoner – Dr. Vinod , K.singhania Taxmann,s
2. Income Tax Law &Accounts - Dr.S.P.Goyal , Sahithya Publications
3. Income Tax Law and Practice – V.P.Gaur and D.B.Narang

Suggested Co-Curricular Activities:

1. Seminars on direct tax and Indirect tax, Quiz
3. Problem solving exercises, Practice and provisions of taxation
5. Visit a tax firm. & Guest lecture by Chartered Accountant
7. Examinations (Scheduled and surprise tests)

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HUMAN RESOURCE MANAGEMENT

UNIT I Introduction to HRM **12**
Hours

- 1.1 Definition of HRM
- 1.2 Nature of HRM
- 1.3 Functions of HRM
- 1.4 Role & Importance of HRM
- 1.5 Policies & practices of HRM
- 1.6 HRIS, HRM Accounting and HR Audit (An overview)

UNIT II HR Planning **12**
Hours

- 2.1 Definition of HR Planning
- 2.2 Role of Job Analysis, Job description and Job specification
- 2.3 Objectives of Human Resource Planning
- 2.4 Process of HR planning

UNIT III Recruitment & Selection
15Hours

- 3.1 Definition of Recruitment
- 3.2 Sources of Recruitment
- 3.3 Recruitment process
- 3.4 Definition of Selection
- 3.5 Types of Interviews
- 3.6 Process of Selection & its importance
- 3.7 Essentials of Selection procedure
- 3.8 Principles of Placement
- 3.9 Induction procedure (An overview)

UNIT IV Performance Appraisal **15**
Hours

- 4.1 Definition of Performance Appraisal
- 4.2 Different methods of Performance Appraisal, advantages & disadvantages
- 4.3 Training & Executive development: Meaning and differences
- 4.4 Training need assessment
- 4.5 Methods of training & their objectives
- 4.6 Methods of Executive development & their objectives
- 4.7 Evaluation of Training and Development Programs (An Overview)

UNIT V Compensation Management **15**
Hours

- 5.1 Meaning of Compensation Management
- 5.2 Role of Job Evaluation process (Theory only)
- 5.3 Designing a graded Salary Structure (An Overview)
- 5.4 Objectives of Salary Administration
- 5.5 Factors affecting wages
- 5.6 Approaches to compensation management (An Overview)

References:

1. D'Ceazo, David A., Stephen P. Robbins, and Susan L. Verhulst, Human Resource Management, John Wiley and Sons, NewDelhi.
2. Gomez-Mejia, Luis R., D. B. Balkin, and R. L. Cardy, Managing Human Resources, Prentice

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Hall, NewJersey.

3. Ian, Beardwell, and Len Holden, Human Resource Management, Prentice Hall.

4. Saiyadain, Mirza S., Human Resource Management, Tata McGraw-Hill, New Delhi.

Web links:

www.managementhelp.org

www.slideshare.net

www.yourarticlelibrary.com

CURRICULAR ACTIVITIES

- Class-room activities: Question-answer sessions at the end of each unit, Scheduled Quizzes at the end of each unit
- Written assignments on assigned topics.
- 1. Library activities: Reading text books on an assigned topic and preparation of notes as per the syllabus.
- 2. Smart Classroom Activity: Setting up Google Classroom for effective delivery of subject inputs.

CO-CURRICULAR ACTIVITIES

- Group discussion on HR Management functions
- Power point presentations on assigned topics

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Commerce

ORGANISATIONAL BEHAVIOUR

UNIT I Introduction to organizational Behaviour	15 Hours
1.1 Definition of Organizational Behaviour	
1.2 Nature of Organizational Behaviour	
1.3 Scope & functions of Organizational Behaviour	
1.4 O.B. Models	
UNIT II Individual dimensions of O.B	15 Hours
2.1 Definition of Personality	
2.2 Determinants of personality	
2.3 Erikson's model on personality development	
2.4 Development of attitudes and values	
2.5 Relevance of attitudes and values in O.B.	
2.6 Definition of Perception	
2.7 Perception process	
2.8 Barriers in perceptual accuracy & enhancing perceptual skills	
2.9 Learning process: Definition and Components	
2.10 Theories of Learning	
2.11 Methods of Reinforcement	
UNIT III Interpersonal dimensions of O.B	15 Hours
3.1 Developing interpersonal skills	
3.2 Transactional analysis	
3.3 Johari Window	
UNIT IV Group dimensions of O.B.	15 Hours
4.1 Definition of Groups	
4.2 Theories of group formation	
4.3 Types of groups	
4.4 Stages in group formation	
4.5 Group decision making techniques, their advantages & disadvantages	
4.6 Prerequisites for effective group decision making	
4.7 Teams & Team Building	
UNIT V Organisational dimensions of O.B.	15 Hours
5.1 Conflict: Definition and process	
5.2 Conflicts at individual, group and organisational levels	
5.3 Strategies for conflict resolution and management	
5.4 Definition of Organisational change and its relevance in organisations	
5.5 Change process	
5.6 Role of Change agent	
5.7 Causes for Resistance to change and the means of overcoming	
5.8 Organisational Development (O.D.): Definition & Characteristics of O.D.	
5.9 O.D. interventions, their benefits & limitations	

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. Udai Pareek, Understanding Organizational Behaviour, Oxford Higher Education, 2004.

Web links:

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www.slideshare.net
www.yourarticlelibrary.com

CURRICULAR ACTIVITIES

1. Class-room activities:
 - Question-answer sessions at the end of each unit
 - Scheduled Quizzes at the end of each unit

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- Written assignments on assigned topics
- 2. Library activities:
Reading text books on an assigned topic and preparation of notes as per the syllabus.
- 3. Smart Classroom Activity:
Setting up Google Classroom for effective delivery of subject inputs.

CO-CURRICULAR ACTIVITIES

- Group discussion
- Power point presentations on assigned topics

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Unit I Introduction to Marketing

15 Hours

- 1.1 Definitions of Market, Marketing and Marketer
- 1.2 Selling concept, marketing concept and Social marketing concept
- 1.3 Need for marketing in Business Sector, Non-profit sector, and Government sector
- 1.4 Macro & Micro elements of marketing environment (An Overview)
- 1.5 Definition of Market segmentation
- 1.6 Bases for market segmentation for consumer and industrial market
- 1.7 Identifying effective market segments
- 1.8 Elements of Marketing Mix (An Overview)

Unit II Product Decisions

15 Hours

- 2.1 Definitions of Product and Product lines
- 2.2 Product hierarchy
- 2.3 Product classification
- 2.4 Product line decisions
- 2.5 Product attributes decisions
- 2.6 Branding and Brand decisions
- 2.7 Packing and labelling decisions
- 2.8 Stages in Product life cycle
- 2.9 Marketing strategies for different stages of the product life cycle

Unit III Pricing Decisions

15 Hours

- 3.1 Objectives of Price setting
- 3.2 Factors influencing price setting
- 3.3 Pricing methods and strategies
- 3.4 Price adapting policies (An overview)

Unit IV Promotion Decisions

15 Hours

- 4.1 Objectives of Promotion
- 4.2 Elements of Promotion mix
- 4.3 Definition of Advertising
- 4.4 Types of Advertising Media (An Overview)
- 4.5 Definition of Sales Promotion
- 4.6 Tools of Sales promotion
- 4.7 Definition of Personal selling
- 4.8 Personal selling process
- 4.9 Publicity vs. Public relations (An Overview)

Unit V Distribution Decisions

15 Hours

- 5.1 Definition of marketing channels
- 5.2 Types of marketing channels
- 5.3 Factors affecting Marketing channel decisions
- 5.4 Importance of marketing channels

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, Chand & Co. New Delhi.

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CURRICULAR ACTIVITIES

1. Class-room activities:
 - Question-answer sessions at the end of each unit
 - Scheduled Quizzes at the end of each unit
 - Written assignments on assigned topics
2. Library activities:
Reading text books on an assigned topic and preparation of notes as per the syllabus.
3. Smart Classroom Activity:

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Setting up Google Classroom for effective delivery of subject inputs.

CO-CURRICULAR ACTIVITIES

- Group discussion on Marketing Management functions
- Power point presentations on assigned topics

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BUSINESS LAW

UNIT I an Overview on Business Contracts

15 Hours

- 1.1 Law of Contract – Definition
- 1.2 Essentials of valid contract
- 1.3 Kinds of contract
- 1.4 Offer, Acceptance and Consideration
- 1.5 Capacity of Parties to contract
- 1.6 Free Consent
- 1.7 Stranger to the Contract

UNIT II Contracts

15 Hours

- 2.1 Contingent Contracts

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2.2 Performance of Contract

2.3 Discharge of Contract

2.4 Quasi Contracts

2.5 Breach of Contracts and remedies

2.6 Contract of Indemnity

2.7 Contract of Bailment

UNIT III Partnership Act, 1932

15 Hours

3.1 Meaning of Partnership

3.2 Types of Partners

3.3 Partnership Deed

3.4 Registration of Partnership

UNIT IV Sale of Goods Act

15 Hours

4.1 Meaning and definition of sale of goods

4.2 Essentials of sale contract

4.3 Sale and agreement to sale

4.4 Conditions and warranties

4.5 Unpaid seller

4.6 Rules of transfer of property

UNIT V

15 Hours

5.1 Salient features of Right to information Act, 2015

5.2 An overview on The Consumer Protection Act, 1986

5.3 Salient features of Competition commission Act

5.4 An overview on GST Act

5.5 Intellectual Property Rights with their legal aspects

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.

Web links:

www.managementhelp.org

www.slideshare.net

www.yourarticlelibrary.com

CURRICULAR ACTIVITIES

1. Class-room activities:
 - Question-answer sessions at the end of each unit
 - Scheduled Quizzes at the end of each unit
 - Written assignments on assigned topics
2. Library activities:
Reading text books on an assigned topic and preparation of notes as per the syllabus.
3. Smart Classroom Activity:
Setting up Google Classroom for effective delivery of subject inputs.

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BUSINESS STRATEGY

SEMESTER: IV

No of Credits: 4

UNIT I Introduction to Business Strategy

10hrs

1.1 Concept of Business Strategy

1.2 Need for Business Strategy

1.3 Essentials of Effective Strategy

1.4 Effects of Inadequate Strategies

1.5 Functions of Business Strategies

UNIT II Strategic Analysis

15hrs

2.1 Concept of Strategic Analysis

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- 2.2 Definition of Strategic Analysis
- 2.3 Need for Strategic Analysis
- 2.4 Environmental Scanning
- 2.5 Understanding environment of business for strategic analysis
- 2.6 Strategic thinkers and their contributions
- 2.7 Role of Strategic Analysis in Policy Making

UNIT III Strategy Formulation

10hrs

- 3.1 Types of Strategies
- 3.2 Steps in Strategy Formulation
- 3.3 Core Competencies
- 3.4 Importance of Core Competencies in Strategy Formulation

UNIT IV Strategic Planning And Implementation

15hrs

- 4.1 Strategic Planning Process
- 4.2 Types of Strategies: Stability Strategy, Expansion Strategy, Growth Strategy, Mergers and Acquisitions, Activating Strategy
- 4.3 Issues in Strategy Implementation
- 4.4 Integrating the Functional Plans and Policies

UNIT V Strategic Management Process

10hrs

- 5.1 Importance of Strategic Management process
- 5.2 Process of Strategic Management
- 5.3 Strategic Vision
- 5.4 Role of a Strategist
- 5.5 Criteria for Effective Strategy
- 5.6 Role of Strategic Management in Policy Making

TEXT BOOK:

1. Nitin Balwani, Strategic Management Business Policy, Excel Books, New Delhi.
2. Upendra Kachru, Strategic Management: Concepts Cases, Excel Books, New Delhi.

REFERENCES:

3. Porter, M.E., Competitive Strategy, The Free Press, New York, 1980.
4. Kazmi, Azhar, "Business Policy and Strategic Management", TM Hill, New Delhi.
5. Srinivasan R. Strategic Management – The Indian Context, PHI, New Delhi.
6. B.S. Hoti, Strategic Management and Business Policy, Wisdom Publications, New Delhi.
7. Dess, G.T. Lumpkin Alan B. Eisner, Strategic Management : Text and Cases, TM Hill.
8. Fred R. David, Strategic Management : Concepts and Cases, Prentice Hall of India (P) Ltd.

Suggested Co-Curricular Activities:

- Seminars
- Quiz
- Guest lectures by experts
- Examinations (Scheduled and surprise tests)

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PROJECT EVALUATION AND MANAGEMENT

SEMESTER: IV

No of Credits: 4

UNIT I Introduction to Project Evaluation and Management

10hrs

- 1.1 Meaning of Project Evaluation and Management
- 1.2 Scope of Project Evaluation and Management
- 1.3 Objectives of Project Evaluation and Management
- 1.4 Types of Projects
- 1.5 Generation of Ideas
- 1.6 Screening of Ideas
- 1.7 Monitoring the Environment
- 1.8 Corporate Appraisal
- 1.9 Preliminary Screening
- 1.10 Problems of Project Management

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UNIT II Analysis of Project Proposal

15hrs

- 2.1 Markets Analysis
- 2.2 Demand Analysis
- 2.3 Technical Analysis
- 2.4 Material Input
- 2.5 Manufacturing Process
- 2.6 Technology – Product Mix
- 2.7 Estimation of Sales and Production
- 2.8 Machinery and Equipment Selection

UNIT III Project Evaluation for selection

10hrs

- 3.1 Methods of Evaluation: Payback Period, Average Rate of Return, Net Present Value
- 3.2 Project Evaluation Review Technique (PERT)
- 3.3 Critical Path Method (CPM)
- 3.4 Time Estimations: Slack Time, Critical Path Time
- 3.5 Post Project Review

UNIT IV Human aspects of project management

15hrs

- 4.1 Manpower planning
- 4.2 Human Ergonomics
- 4.3 Estimation
- 4.4 Pre requisites for successful project implementation

UNIT V Closing Of the Project

10hrs

- 5.1 Types of Project Termination
- 5.2 Termination Procedure
- 5.3 Evaluation of Termination Possibilities

REFERENCES:

1. Prasanna Chandra, Project: Planning, Analysis, Selection, Implementation and Review, 'Tata McGraw Hill Publishing Co.
- 2 V.A. Avadhani, Indian Capital Market, Himalaya Publishing House.
3. James P Lewis, Fundamentals of Project Management, 2006.
4. Pinto, Jeffrey K., Project Management, Achieving Competitive Advantage, Prentice Hall, 2009.
5. Project Management Institute, A Project Management Body of Knowledge.

Suggested Co-Curricular Activities:

- Seminars
- Quiz
- Guest lectures by experts
- Examinations (Scheduled and surprise tests)

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OPERATIONS MANAGEMENT (NEW SYLLABUS)

SEMESTER – III

No. of Credits: 4

UNIT I Overview of Operations management

10hrs

- 1.1 Definition of Operations Management
- 1.2 Types of production systems (An Overview)
- 1.3 Manufacturing vs. Service operations
- 1.4 Objectives & functions of Operations Management
- 1.5 Scope of Operations Management
- 1.6 Role & responsibilities of an Operations manager

UNIT II Facility Location, Layout & Maintenance

15hrs

- 2.1 Factors affecting facility location

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- 2.2 Principles of facility lay out
- 2.3 Classification of plant layouts (An overview)
- 2.4 Functions of Maintenance Management
- 2.5 Types of Maintenance Management
- 2.6 Need for maintenance management

UNIT III Capacity Planning& Materials Management **15hrs**

- 3.1 Process of Capacity Planning
- 3.2 Importance of Capacity decisions
- 3.3 Principles of Material handling
- 3.4 Functions of Material management (An Overview)

UNIT IV Production planning and control (PPC) **10hrs**

- 4.1 Aggregate planning (Theory only)
- 4.2 Objectives of Production Planning and Control (PPC)
- 4.3 Procedure involved in PPC
- 4.4 Functions of PPC
- 4.5 Work-Method study& its importance (Theory only)
- 4.6 Work measurement& its significance (Theory only)

UNIT V Operations Control **10hrs**

- 5.1 Scope of Operations Control
- 5.2 Classification of inventories
- 5.3 Inventory control using ABC analysis and EOQ model (Theory only)
- 5.4 TQM (An overview)
- 5.5 Six Sigma (An overview)
- 5.6 Productivity and the factors affecting productivity

TEXT BOOK:

1. Russell, Roberta S, and Bernard Taylor, Operations Management, Pearson Education, New Delhi 2004.

REFERENCES:

2. 5. Chary, S .N., Production and Operations Management', Tata McGraw Hill, New Delhi
3. Buffa, E.S., 'Modern Production Management', New York, John Wiley, 1987.
4. Adam.E.E. And Ebert.R.J., 'Production and Operations Management' PHI, New Delhi.

Commerce	MGTT45	2020-21	BBA
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BUSINESS RESEARCH METHODS (NEW SYLLABUS)

UNIT I Introduction to Business Research **15hrs**

- 1.1 Definition & Meaning of Business Research
- 1.2 Importance of Business Research
- 1.3 Steps in Business Research process
- 1.4 Scope of Business Research
- 1.5 Ethics in Business Research

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UNIT II Research Design

15hrs

2.1 Elements of Research methodology

2.2 Types of Research design – Exploratory Research design, Descriptive Research design and Experimental Research design

2.3 Features of a good research design

UNIT III Data Collection

10hrs

3.1 Primary Data: Meaning and Types

3.2 Primary data collection methods and instruments

3.3 Process of designing a Questionnaire

3.4 Questionnaire vs. Schedule

3.5 Merits and limitations of Primary data

3.6 Secondary Data: Meaning and Sources

3.7 Merits and limitations of Secondary data

UNIT IV Sampling Design

10hrs

4.1 Meaning of Sampling

4.2 Steps in Sampling Process

4.3 Probability Sampling Methods (An Overview)

4.4 Non-Probability Sampling Methods (An Overview)

4.5 Characteristics of a good Sample design

UNIT V Data Analysis & Preparation of Research Report

10hrs

5.1 Steps in Data Preparation

5.2 Data Analytical techniques in Business Research – Univariate Analysis, Bivariate Analysis and Multivariate Analysis (An Overview)

5.3 Structure of a Business Research Report

TEXT BOOK:

1. D.R.Cooper & P.S.Schindler: Business Research Methods: 9th Ed. Tata McGraw Hill Education.

References:

2. Naval Bajpai: Business Research Methods: Pearson Education India.

3. Shashi.K.Gupta & Praneet Rangi: Research Methodology: Kalyani Publishers.

<i>Commerce</i>	MGTT48		BBA
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E –COMMERCE

SEMESTER: IV

No of Credits: 4

UNIT I An Overview on E-Commerce

15hrs

1.1 Definition of E- Commerce

1.2 Evolution of E- Commerce

1.3 Nature and scope of e- commerce

1.4 E- Commerce Advantages and disadvantages

1.5 E-Commerce transactional issues and challenges

UNIT II E-Supply Chain Management (E-SCM)

15hrs

2.1 Definition & characteristics of E- SCM

2.2 Benefits and goals of ESCM

2.3 Electronic Logistics and its implementation in business houses

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2.4 Definition and benefits of Electronic Data Interchange (EDI)

2.5 EDI applications

2.6 EDI advantages and limitations

UNIT III Electronic Payment Systems

10hrs

3.1 Types of EPS

3.2 Traditional payment system and modern payment system

3.3 Electronic cash

3.4 Steps for electronic payment

3.5 Payment security

3.6 Overview on E security cryptography and hacker

3.7 Secure electronic transaction

3.8 Electronic clearing house

UNIT IV E-Customer Relationship Management (E – CRM)

10hrs

4.1 Definition of E- CRM

4.2 E- CRM Architectural components

4.3 Role of Electronic CRM

4.4 E-CRM applications

UNIT V E – Commerce Models

5.1 Models of E- Commerce

5.2 Emerging trends in E- Commerce

5.3 Challenges in E- Commerce – Case studies of Amazon and Snapdeal.

References:

1. CSV Murthy, E-Commerce: Concepts, Models, Strategies, Himalaya Publishing House.

2. Laura Lemay; Rafe Colburn, Teach Yourself Web with HTML in 24 Hours, Sams Publishing

3. Steven Holzner, HTML Black Book, Dream Tech Press.

Suggested Co-Curricular Activities:

- Seminars
- Quiz
- Guest lectures by experts
- Examinations (Scheduled and surprise tests)

Commerce	COM T51	2017-18	B.Com(EM&TM/Computer Applications & Banking & Insurance)
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SEMESTER: V

No of Credits: 4

Cost Accounting

Unit - I:

18 Hrs

1.1 Nature and Scope of Cost accounting: Introduction

1.2 Limitations of financial accounting

1.3 Meaning of cost accounting - Scope, objectives, advantages of cost accounting

1.4 Limitations of cost accounting

1.5 Financial accounting Vs cost accounting

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1.6 Installation of costing system

1.6.1 Practical difficulties in installation

1.6.2 Steps to overcome the difficulties

1.7 Preparation of cost sheet (Problems).

Unit - II: Material cost

14 Hrs

2.1 Introduction

2.2 Meaning of material cost - Need for material control - Essentials of material control –

2.3 Purchasing department - Functions - Purchase procedure

2.4 Stores Department - Store -keeper functions

2.5 EOQ - Calculation of stock levels (Problems)

2.6 Bin Cards - Stores ledger - Pricing of issues of Material from stores

2.7 LIFO, FIFO, Weighted average, simple average, Base stock method, Perpetual and ABC analysis.

Unit - III: Labour cost:

16 Hrs

3.1 Introduction

3.2 Labour cost and control over labour cost

3.3 Personnel department functions

3.4 Time and motion study department -Time keeping and Time booking

3.5 Labour remuneration methods (problems)

3.6 Idle time and overtime treatment

3.7 Labour turnover - Meaning, causes, cost and consequences (Theory).

Unit - IV: Job and Contract costing

15 Hrs

4.1 Introduction to job costing

4.2 Objectives , advantages and dis-advantages of job costing

4.3 Preparation of Job cost sheet

Contract costing

4.4 Introduction and Features of contract costing

4.5 Difference between job and contract costing

4.6 Preparation of contract accounts, contractee's account to ascertain profit on incomplete contracts

Unit - V: Process Costing

12 Hrs

5.1 Introduction and Characteristics of process costing

5.2 Difference between process and job, process and contract costing

5.3 Preparation of process account with normal , abnormal loss and abnormal gain

BOOKS RECOMMENDED:

1. Cost Accountancy By: S.P.Jain&K.L.Narang.

2. Cost Accounting By: Nigam & Sharma.

3. Practical Costing By: Khanna, Pandey& Others

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		2018-19	

Goods and Service Tax

SEMESTER: V

No of Credits: 4

UNIT-1: Introduction and Administration

15 Hours

- 1.1 Meaning of GST
- 1.2 Nature and scope of GST
- 1.3 Merits and demerits of GST
- 1.4 Limitations of VAT and how GST is different from VAT and other In direct tax
- 1.5 Definition: adjudicating- authority, agent, business, goods, places of business

UNIT-2: Levy and Collection of Tax

15 Hours

- 2.1 Procedure for levy and collection of tax
- 2.2 Time of supply of services
- 2.3 payment of services
- 2.4 refund of tax
- 2.5 sec 9 (3) reverse charge mechanism

UNIT-3 IGST, CGST, SGST Introduction

15 Hours

- 3.1 Meaning of IGST, CGST,SGST
- 3.2 Definitions: export of goods- exports of services-import of goods-import of services-intermediary-location of the recipient of services-location of supply of services-supply.

UNIT-4: Registration and Filing

15 Hours

- 4.1 Persons liable for registration
- 4.2 Persons not liable for registration
- 4.3 Procedure for registration
- 4.4 Filing process

UNIT-5 Administration and Levy & Collection of Tax

15 Hours

- 5.1 Appointment of officers
- 5.2 Levy and collection of tax
- 5.3 Power to grant exemption from tax

Ref. Books:

- 1. A bird view of GST By R K Jha and P K Singh, Asia Law House, Hyderabad.
- 2. GST, K.P.C Rao, ALT Publications, Hyderabad.

Note: For B.Com General (Accounts) (Taxation) elective from 2017-18 III year students. (2015-16 admitted batch) in the place of Indirect Tax

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Commerce	COM T01	2017-18	B.Com(EM&TM&Banking&Insurance)
		2018-19	

Commercial Geography

SEMESTER: V

No of Credits: 4

UNIT: I The Earth:

13Hrs

- 1.1 Internal structure of the Earth.
- 1.2 Latitude.
- 1.3 Longitude.
- 1.4 Realms of the Earth.
- 1.5 Evolution of the Earth.
- 1.6 Environmental pollution.
- 1.7 Global Warming.
- 1.8 Measures to be taken to protect the Earth.

UNIT: II India – Agriculture:

15Hrs

- 2.1. Land uses.
- 2.2. Soils.
- 2.3. Major crops.
- 2.4. Food and non-food crops.
- 2.5. Importance of agriculture.
- 2.6. Problems in agriculture.
- 2.7. Agriculture development.

UNIT: III India – Forestry:

12Hrs

- 3.1. Status of forests in Andhra Pradesh.
- 3.2. Forest Conservation Act, 1980.
- 3.3. Compensatory Afforestation Fund (CAF) Bill, 2015.
- 3.4. Forest Rights Act, 2006 and its relevance.
- 3.5. Need for protection of forestry.

UNIT: IV India – Minerals and Mining:

18Hrs

- 4.1. Renewable and non-renewable minerals.
- 4.2. Uses of minerals.
- 4.3. Mines.
- 4.4. Singareni Coal mines and Mangampeta Barites district wise profile.

UNIT: V India – Water resources – Rivers:

17Hrs

- 5.1. Water resources.
- 5.2. Rationality and equitable use of water.
- 5.3. Protection measures.
- 5.4. Perennial and peninsular rivers.
- 5.5. Interlinking of Rivers.
- 5.6. Experience of India and Andhra Pradesh.

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

References:

1. Shabiar Ahmad; Quazi, Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.

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Commerce	COM T53	2017-18	B.Com(Computer Applications)
		2018-19	

SEMESTER:V

No of Credits :4

Taxation

Unit-I: Introduction:	15Hrs
1.1.Objectives	
1.2.Principles of Taxation	
1.3.Brief History	
1.4.Basic Concepts	
1.5.Capital and Revenue	
1.6.Basis of Charge	
1.7.Exempted Incomes	
1.8.Residential Status	
1.9.Incidence of Taxation.	
Unit-II: Computation of income from Salary and House property:	15Hrs
2.1. Income from Salary;	
2.2. Income from House Property;	
(Simple problems)	
Unit-III: Computation of income from Business / Profession and Other Sources	15Hrs
3.1. Income from Business/ Profession	
3.2. Income from Other Sources (Simple problems)	
Unit IV: GST	15Hrs
4.1.Meaning of GST	
4.2.Nature and Scope of GST	
4.3.Merits and Demerits of GST	
4.4.Models of GST-CGST-SGST-IGST	
4.5. Definitions: Adjudicating Authority, Agent,Business, Goods, Places of Business, Input Tax Credit	
Unit-V: Customs	15Hrs
5.1. Salient Features of Customs Act-1962	
5.2. Definitions: Adjudicating Authority, Assessment bill of entry, Bill of Export, Customs Area, Customs Port, Customs Airport, Dutable Goods- Export, Exporters, Import, Importers- India	
5.3 Types of Duties – Basic Customs Duty of SAD,CVD	
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, Wishwa Prakashan.	
4. Dr. Mehrotra and Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.	

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Commerce	COM TELS55	2017-18	B.Com(EM&TM&Banking&Insurance)
		2018-19	

Accounting & Auditing Standards

SEMESTER:V

No of Credits :4

Unit-I: Introduction: (Theory Only)

15Hrs

- 1.1 Significance of Accounting Standards
- 1.2 National and International Accounting Standards
- 1.3 Accounting Standards in India.

Unit-II: Accounting Standards –I

15Hrs

- 2.1 AS-1: Disclosure of Accounting policies
- 2.2 AS2: Valuation of inventories
- 2.3 AS-3: Cash flow statement
- 2.4 AS-6: Depreciation Accounting
- 2.5 AS 10: Accounting for Fixed assets

Unit-III: Accounting Standards –II

15Hrs

- 3.1 AS-17: Segment reporting
- 3.2 AS-21: Consolidated financial statements
- 3.3 AS-26: Intangible assets
- 3.4 AS-28: Impairment of assets
- 3.5 AS-29: Provisions, Contingent liabilities and assets

Unit-IV: Auditing Standards:

15Hrs

- 4.1 Procedure - International Federation of Accountants
- 4.2 Auditing and Assurance Standards Board
- 4.3 Indian Auditing Standards (issued so far) Overview.

Unit-V: International Financial Reporting Standards (IFRS):

15Hrs

- 5.1 Origin and Procedure
- 5.2 International Accounting Standards Board adoption in India.
- 5.3 Overview of IFRS

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.

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Commerce	COM TELS56	2017-18	B.Com(EM&TM&Banking&Insurance)
		2018-19	

Accounting for Government Entities

SEMESTER:V

No of Credits :4

Unit-I: General Principles **13Hrs**

- 1.1 Government Accounting System
- 1.2 Consolidated Fund of India
- 1.3 Comparison with Commercial Accounting system.

Unit-II: Role of Comptroller and Auditor General of India: **12Hrs**

- 2.1 Role of Public Accounts Committee,
- 2.2 Civil and Commercial Entities.
- 2.3 Review of Accounts

Unit-III: Government Accounting Standards : **15Hrs**

- 3.1 issued by Government Accounting Standards Advisory Board (GASAB) -
- 3.2 GASAB - Adoption and Review.

Unit-IV: Financial Reporting (Theory Only) **15Hrs**

Financial Reporting Public Sector Undertakings and Government Companies

Unit-V: Accounting for Local Government **20Hrs**

5.1 Municipalities:

- 5.1.1 Introduction & Fundamentals characters
- 5.1.2 Books of accounts and Present accounting system(simple problems)

5.2 Grampanchayat:

- 5.2.1 Introduction and powers and duties of grampanchayat
- 5.2.2 Property and fund
- 5.2.3 Present accounting system and its drawbacks (simple problems)

Text books :

1. Jain, S.P., Narang, K.L., Advanced Accountancy (Vol-1), Kalyani Publishers, Ludhiana
2. Accountancy Vol-1 Central publication (**Unit 5**)

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		2018-19	

Commerce lab

SEMESTER:V

No of Credits :4

Total No. of Hours: 60

BASIC DOCUMENTATION SKILLS

- ☞ Preparation of partnership Deed
- ☞ Preparation of Model prospectus
- ☞ Preparation of a Small note of the skills of Management

BANKING

- ☞ Verification of forms: Application forms for opening of accounts, cheque books, PASS BOOK, Withdrawal slips, deposit slips and bank statements.
- ☞ Documents required for sanctioning of loans & advances.

AUDITING

- ☞ Preparation of Audit programme for an organisation
- ☞ Collection of Model Audit reports from local auditors
- ☞ Drafting of model business letters and preparation of business reports

FINANCIAL SERVICES

- ☞ Financial Services and its types
- ☞ Opening Demat account and Trading Account
- ☞ Shares Trading types
- ☞ Mutual Fund service- Types of funds –SIP-NAV

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Commerce	COM TEL57	2017-18	B.Com(EM&TM&Banking&Insurance)
		2018-19	

Purchase Management

SEMESTER:V

No of Credits :4

UNIT I Introduction

16Hrs

- 1.1 Purchase Function
- 1.2 Supply Management
- 1.3 Sources of Purchase: Local vs. Global
- 1.4 Negotiation & Bargaining
- 1.5 Purchasing Methods
- 1.6 e - Procurement

UNIT II Purchasing Function

12Hrs

- 2.1 Functions of a purchase manager
- 2.2 Purchasing procedure
- 2.3 Purchase order mechanism – Economic order quantity, Reorder levels, right price and time
- 2.3 Tendering – Single, Limited, Open and Global tenders

UNIT III Vendor Analysis

17Hrs

- 3.1 Identification of vendor
- 3.2 Selection
- 3.3 Criteria and Methodology of evaluation
- 3.4 Vendor Rating
- 3.5 Maintenance of Vendor relations.

UNIT IV Buyer-Supplier Relationships

16Hrs

- 4.1 Transformation of buyer
- 4.2 Supplier relationships
- 4.3 Developing and managing collaborative and alliance relationships
- 4.4 Joint problem solving
- 4.5 Information sharing

UNIT V Supply Chain Management

14Hrs

- 5.1 JIT in the supply management
- 5.2 Cross-functional teams
- 5.3 Supply management
- 5.4 Challenges of cross-functional teams
- 5.5 Prerequisites to success

References:

1. Dobler& Burt, Purchasing and Supply Management, McGraw Hill.
2. P. GopalaKrishan, Purchasing and Materials Management, Tata McGraw-Hill Education.
3. L.N. Aggarwal&ParagDiwan, Management & Production Systems, National Publishing House.
4. N.G. Nair, Production and Operations Management, Tata McGraw Hill Publishing Co. Ltd.
- 5.Gopalakrishnan P. &Sundaresan. M., Materials Management-An Integrated Approach, PHI.

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Commerce	COM TEL58	2017-18	B.Com(EM&TM&Banking&Insurance)
		2018-19	

Stores Management

SEMESTER:V

No of Credits :4

UNIT I Stores Function

12Hrs

- 1.1 Types of stores
- 1.2 Stores Responsibilities
- 1.3 Relationships with Other Departments
- 1.4 Logistics - Supply Chain
- 1.5 Coding of materials
- 1.6 Methods of Coding

UNIT II Material Receipt and Issue

18Hrs

- 2.1 Receipts from Suppliers
- 2.2 Inspection
- 2.3 Authorization of issues
- 2.4 Methods of issue
- 2.5 Records and Systems
- 2.6 Manual Systems
- 2.7 Computerized Systems
- 2.8 Recent Developments.

UNIT III Stock Control Techniques

15Hrs

- 3.1 Approaches to Control
- 3.2 ABC Analysis
- 3.3 Provision of Safety Stock
- 3.4 Stocktaking Procedure
- 3.5 Obsolescence and Redundancy
- 3.6 Prevention of Deterioration
- 3.7 Stock Checking.

UNIT IV Stores Operations

20Hrs

- 4.1 Storehouse Location
- 4.2 Centralization of Storage
- 4.3 Measurement of Stores efficiency
- 4.4 Health and Safety directives on stores operations
- 4.5 Manual and Mechanical lifting
- 4.6 Control of Substances Hazardous to Health Regulations
- 4.7 Storage Equipment.

UNIT V Procedure Manuals

10Hrs

- 5.1 Need for Manuals
- 5.2 Preparation of the Manual
- 5.3 Contents of the Manual
- 5.4 Publication and Distribution
- 5.5 Implementation of the Manuals

References:

1. Jessop David & Morrison Alex, Storage and Supply of Materials, Pearson Education Ltd. England.
2. Saleemi N.A., Store keeping and Stock Control Simplified, Saleemi Publications Ltd., Nairobi.
3. Gopalakrishnan P. & Sundaresan. M., Materials Management-An Integrated Approach, PHI.
4. GopalaKrishnan, Purchasing and Materials Management, Tata McGraw-Hill Education.

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Commerce	COM PEL51	2017-18	B.Com(EM&TM&Banking&Insurance)
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Commerce lab

SEMESTER:V

No of Credits :4

Basic Documentation skills

- ☞ Preparation of partnership Deed
- ☞ Preparation of Model prospectus
- ☞ Preparation of a Small note of the skills of Management

BANKING

- ☞ Verification of forms: Application forms for opening of accounts, cheque books, PASS BOOK, Withdrawal slips, deposit slips and bank statements.
- ☞ Documents required for sanctioning of loans & advances.

AUDITING

- ☞ Preparation of Audit programme for an organisation
- ☞ Collection of Model Audit reports from local auditors
- ☞ Drafting of model business letters and preparation of business reports

STORES MANAGEMENT

- ☞ Stores Documents
- ☞ Purchase Order
- ☞ Inward Order
- ☞ Outward Order

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Commerce	COM TEL510	2017-18	B.Com(EM&TM&Banking&Insurance)
		2018-19	

CENTRAL BANKING

SEMESTER: V

No of Credits : 4

Unit-I: Introduction:

10 Hrs

- 1.1 Evolution and Functions of Central Bank
- 1.2 Development of Central Banks in Developed and Developing countries
- 1.3 Trends in Central Bank Functions.

Unit-II: Central banking in India:

15 Hrs

- 2.1 Reserve Bank of India - Constitution and Governance
- 2.2 Recent Developments,
- 2.3 RBI Act
- 2.4 Interface between RBI and Banks.

Unit-III: Monetary and Credit Policies:

20 Hrs

- 3.1 Monetary policy statements of RBI
- 3.2 CRR - SLR
- 3.3 Repo Rates - Reverse Repo Rates
- 3.4 Currency in circulation - Credit control measures.

Unit-IV: Inflation and price control by RBI:

15 Hrs

- 4.1 Intervention mechanisms
- 4.2 Exchange rate stability
- 4.3 Rupee value - Controlling measures.

Unit-V: Supervision and Regulation:

15 Hrs

- 5.1 Supervision of Banks - Basle Norms, Prudential Norms,
- 5.2 Effect of liberalization and Globalization
- 5.3 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.

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Commerce	COM TEL59	2017-18	B.Com(EM&TM&Banking&Insurance)
		2018-19	

Rural and Farm Credit

SEMESTER: V

No. of Credits: 4

Unit-I: Rural Credit:

15 Hrs

- 1.1 Objectives and Significance of Rural credit
- 1.2 Classification of rural credit
- 1.3 General Credit card (GCC)
- 1.4 Financial Inclusion - Rupay Card.

Unit-II: Rural Credit Agencies:

10 Hrs

- 2.1 Institutional and Non-institutional Agencies for financing agriculture and Rural development
- 2.2 Self-Help Groups (SHG)
- 2.3 Financing for Rural Industries.

Unit-III: Farm Credit:

15 Hrs

- 3.1 Scope - Importance of farm credit
- 3.2 Principles of Farm Credit
- 3.3 Cost of Credit - Types - problems and remedial measures
- 3.4 Kisan Credit Card (KCC) Scheme.

Unit-IV: Sources of Farm Credit:

15 Hrs

- 4.1 Cooperative Credit: PACS - APCOB - NABARD - Lead Bank Scheme
- 4.2 Role of Commercial and Regional Rural Banks
- 4.3 Problems of recovery and over dues.

Unit-V: Farm Credit Analysis:

15 Hrs

- 5.1 Eligibility Conditions - Analysis of 3 R's (Return, RepaymentCapacity and Risk-bearing Capacity)
- 5.2 Analysis of 3 C's of Credit (Character, Capacity and Capital)
- 5.3 Crop index reflecting use and farm credit - Rural Credit Survey Reports..

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.
5. Farm Credit and Co-operatives in India, Tiruloati V., Naidu. V T Naidu, Vora & Co. Pub. Ltd.

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Commerce	COM PEL52	2017-18	B.Com(EM&TM&Banking&Insurance)
		2018-19	

Commerce lab

SEMESTER V

No. Of Credits:4

Total No. of Hours: 60

BASIC DOCUMENTATION SKILLS

- ☞ Preparation of partnership Deed
- ☞ Preparation of Model prospectus
- ☞ Preparation of a Small note of the skills of Management

BANKING

- ☞ Verification of forms: Application forms for opening of accounts, cheque books, PASS BOOK, Withdrawal slips, deposit slips and bank statements.
- ☞ Documents required for sanctioning of loans & advances.

AUDITING

- ☞ Preparation of Audit programme for an organisation
- ☞ Collection of Model Audit reports from local auditors
- ☞ Drafting of model business letters and preparation of business reports

TAXATION

- ☞ Format of filing and filing of Form: 16
- ☞ Format and filing of ITR-1 & ITR-2
- ☞ Computation of tax liability
- ☞ E filing

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Commerce	COM TELS511	2017-18	B.Com(EM&TM&Banking&Insurance)
		2018-19	

E-COMMERCE

SEMESTER: V

No. of Credits: 4

UNIT – I

15 Hrs

Introduction, meaning, advantages and disadvantages- Emergence of Internet- Emergence of World Wide Web(WWW)- EDI- E-Commerce Opportunities for Industries- E-Transition Challenges for Indian Corporate Bussiness Models for Ecommerce: E-Business Model Based on relationship of transaction parties, E-Bussiness Model Based on relationship of transaction types- Information Technology Act 2000-Important concepts introduced in the Act-Positive aspects for corporate sector.

UNIT – II

10 Hrs

Customer Relationship Management- Typical Business Touch-Points-Orbitz- E-Supply Chain Management-The new way- E-Logistics of UPS-Smart Chains, Smart Gains- The Payoff-Seven ways to reduce inventory- E-SCM provides “real time” benefits- E-SCM the strategic advantage- Benefits- E-Supply chain components- E-Supply chain architecture-Major trends in E-SCM.

UNIT - III

10 Hrs

Meaning and Definition- Traditional Vs. E-Marketing- Online Marketing- E-Advertising- Internet marketing Trends- E-Branding.

UNIT – IV

15 Hrs

E-Payment System: Meaning - Digital Payment requirements- Digital Token Based E-Payment System- Classification of New Payment System- Properties of E-Cash- Cheque Payment System on Internet- Risk and E-Payment System- Designing E-Payment System- Digital Signature.

UNIT – V:

15 Hrs

Speculations- Kinds of Speculators -Speculative Transactions- Services of Functions of Stock Exchange- E-Trading: SEBI- Guidelines- procedure for Online Trading- E-Banking: Meaning- Traditional Banking Vs.

E-Banking-Facets of E-Banking.

Reference Books:

1. E-Commerce- A Manegerial Perspective- P. T. Joseph, Prentice- Hall of India, New Delhi, 2005.

Books For Reference

1. Daniel Amor, E-Bussiness R(Evolution), Pearson Edude, New Delhi, 2005.
2. Krishnamurthy, E-Commerce Management, Vikas Publishing House, New Delhi, 2005.
3. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill, New Delhi, 2005.

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Commerce	COM TELS512	2017-18	B.Com(EM&TM&Banking&Insurance)
		2018-19	

Business Networks

SEMESTER: V **No. of Credits: 4**

UNIT I Business Interface **15Hrs**

- 1.1 Interrelation among Stakeholders
- 1.2 Business and Government
- 1.3 Business and Society

UNIT II Business Networking through ICT **15Hrs**

- 2.1 Basic concepts, Uses and Application of Business Networks
- 2.2 Different Layers of Business Networks
- 2.3 Internet and Business Networks
- 2.4 Network Security

UNIT III Evolving models of Networking Systems **15Hrs**

- 3.1 Cloud Computing and Sharing
- 3.2 Grid computing
- 3.3 Internet Of Things (IOT)

UNIT IV Customer Relationship Management **15Hrs**

- 4.1 Establishing Network connection with customers
- 4.2 Forward and Backward Integration
- 4.3 Creation and Maintenance of Customer Data Base
- 4.4 Legal and Ethical Issues

UNIT V Fundamentals of Business Analytics **15Hrs**

- 5.1 Data Warehousing
- 5.2 Data Mining
- 5.3 Data Integration

References:

1. Jerry, FitzGerald and Alan Dennis, Business Data Communications and Networking, John Wiley & Sons.
2. Tanenbaum, A. S., Computer Networks, Pearson Education.
3. David A Stamper, Business Data Communications. Addison Wesley.
4. Business Analytics – Methods, Models and Decisions, James R. Evans, Prentice Hall.
5. Business Analytics - An Application Focus, PurbaHaladyRao, PHI learning
6. R.N Prasad and SeemaAcharya, Fundamentals of Business Analytics, Wiley India.

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Commerce	COM PELS54	2017-18	B.Com(EM&TM&Banking&Insurance)
		2018-19	

Commerce lab

SEMESTER: V

No. of Credits: 4

Total No. of Hours : 60

BASIC DOCUMENTATION SKILLS

- ☞ Preparation of partnership Deed
- ☞ Preparation of Model prospectus
- ☞ Preparation of a Small note of the skills of Management

BANKING

- ☞ Verification of forms: Application forms for opening of accounts, cheque books, PASS BOOK, Withdrawal slips, deposit slips and bank statements.
- ☞ Documents required for sanctioning of loans & advances.

AUDITING

- ☞ Preparation of Audit programme for an organisation
- ☞ Collection of Model Audit reports from local auditors
- ☞ Drafting of model business letters and preparation of business reports

E-Commerce

1. Procedure brow e-markets
2. Procedure to down load e market app and its uses
3. Placing order and cancel
4. Procedure for checking guarantee and warrantee terms
5. Tracking of the order
6. Payment procedure-COD, payment using e-cards and Recovery of amount paid

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Commerce	SEC 004	2017-18	B.Com(EM&TM/Computer Application&Banking&Insurance)
		2018-19	

Accounting Software-Tally

SEMESTER:VI

No of Credits :2

Unit – I

15 Hours

- 1.1 Introduction to Tally: Introduction, Software versions of Tally
- 1.2 Terminology related to Accounts credit & Debit, Journal, Ledger, Voucher, Group etc.
- 1.3 Accounting and Accounting Packages. Features and advantages of Tally.

Unit-II:

15 Hours

1. Introduction of Tally Software
- 1.1 Creation of a company, Gateway of Tally, AccountsInformation
- 2.3 Groups, pre-defined Groups, Creation of New Groups, and Creation of sub Group.

Unit-III:

15 Hours

2. Company features-accounting features
- 2.1 inventory features, statutory &taxation features
- 3.3Ledgers, Ledger Creation – Single and multiple Ledgers, Displaying & altering Ledgers, Configure Ledger, Stock Ledger, Ledgers and their Group Allocation.

Unit-IV:

15 Hours

4. Vouchers –types of vouchers –
- 4.1 recording of vouchers – entry of payment voucher, Receipt Voucher, sales voucher, purchase voucher, Journal Voucher, Contra Voucher, Debit & Credit note
- 4.2 Creating New Voucher types, customizing the Existing voucher types, Alternation of Voucher, Deletion of Voucher
- 4.3 Creating Inventory Master: Creating Stock Groups, Displaying, Deleting, Altering - Creating Stock Unit of Measure
- 4.4 Displaying and Deleting Unit Measures - Creating, Altering, Displaying, Deleting Stock items - Generating Reports

Unit-V:

15 Hours

5. Final Accounts: Customizing the final accounts – Profit and Loss Account, Balance Sheet.
- 5.1 Key board shortcuts in Tally.
- 5.2 Generating the Reports from Tally, Trial Balance, Account Books, Sales, Purchase, Journal Registers, Statement of Accounts, Day Book, List of Accounts.

Reference Books:

1. K. Kiran Kumar, Tally ERP9.
2. Tally 9 In Simple Steps, Kogent solutions Inc., John Wiley & Sons, 2008.
3. NarmataAgarwal, Financial Accounting on Computers Using Tally, Dreamtech Press, 2000.
4. Tally 9.0, Google eBook, Computer World.
5. Vikas Gupta, Comdex Computer and Financial Accounting with Tally 9.0, 2007.
6. Tally ERP 9 Made Simple Basic Financial Accounting, BPB Publisher.
7. Avichi Krishnan, Tally ERP 9 for Real Time Accounting, Book Ganga.

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Commerce	COM T61	2017-18	B.Com(EM&TM/Computer Application & Banking& Insurance)
		2018-19	

Marketing

SEMESTER:VI

No of Credits :4

UNIT – I: Introduction 12Hrs

- 1.1 Concepts of marketing
- 1.2 Product concept
- 1.3 Selling concept
- 1.4 Societal marketing concept
- 1.5 Marketing concept
- 1.6 Marketing mix
- 1.7 7p's of marketing
- 1.8 Marketing environment

UNIT – II: Consumer markets and buyer behaviour 17Hrs

- 2.1 Buying decision process
- 2.2 Stages
- 2.3 Buying behaviour
- 2.4 Market segmentation
- 2.5 Selecting segmentation
- 2.6 Advantages of segmentation

UNIT – III: Product management 18Hrs

- 3.1 Product life cycle
- 3.2 New products
- 3.3 product mix and product line decisions
- 3.4 Design
- 3.5 Branding
- 3.6 Packaging and labelling

UNIT – IV: Pricing decision 15Hrs

- 4.1 Factors influencing price determination
- 4.2 Pricing strategies
- 4.4 Differences between pricing methods and pricing strategies

UNIT – V: Promotion and distribution 13Hrs

- 5.1 Promotion mix
- 5.2 Advertising
- 5.3 Publicity
- 5.4 Public relations
- 5.5 Personal selling and direct marketing
- 5.6 Distribution channels
- 5.7 Online marketing
- 5.8 Global marketing

References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler& Gary Armstrong, Principles of Marketing, Pearson Prentice Hall.
3. V.S. Ramaswamy S. NamaKumari, Marketing Management – Planning, McMillan.

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Commerce	COMT62	2017-18	B.Com(EM&TM/Computer Application & Banking & Insurance)
		2018-19	

AUDITNG

SEMESTER:VI

No of Credits :4

UNIT: I Auditing.

15Hrs

- 1.1. Meaning.
- 1.2. Objectives of auditing.
- 1.3. Importance of Auditing.
- 1.4. Auditing as a vigil mechanism.
- 1.5. Auditing Vs Accounting.
- 1.6. Role of auditor in checking frauds.

UNIT: II Types of Audit.

15Hrs

- 2.1. Based on ownership and time.
- 2.2. Independent Audit, Financial Audit.
- 2.3. Internal, cost, Tax, Government, Secretarial Audits.
- 2.4. Difference between Continuous and Periodical audits.

UNIT: III Planning of Audit.

15Hrs

- 3.1. Steps to be taken at the commencement of a new audit.
- 3.2. Audit programme.
- 3.3. Audit note book.
- 3.4. Internal check.
- 3.5. Internal audit and Internal control.

UNIT: IV Vouching and investigation.

15Hrs

- 4.1. Vouching of cash and trading transactions.
- 4.2. Investigation.
- 4.3. Auditing Vs Investigation.
- 4.4. Verification and valuation of assets and liability.

UNIT: V Company audit and auditors report.

15Hrs

- 5.1. Auditors qualifications and dis qualifications.
- 5.2. Appointment and Re-appointment.
- 5.3. Rights of auditors.
- 5.4. Duties of auditors.
- 5.5. Liabilities of auditors.
- 5.6. Audit report, contents, and preparations.
- 5.7. Relevant provisions of Company's Act.2013

Text Book:

Pradeesh Kumar, Baldev Sachdeva&Jagwant Singh, "Auditing Theory and Practice, Kalyani Publications, Ludhiana.

References:

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. N.D. Kapoor, "Auditing", S. Chand, New Delhi.

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Commerce	COM T63	2017-18	B.Com(EM&TM/Computer Application&Banking&Insurance)
		2018-19	

Management Accounting
SEMESTER:VI

No of Credits :4

Unit - I: Introduction to Management accounting & Financial statement analysis 20Hrs

- 1.1 Management accounting - Characteristics and Nature
- 1.2 Scope of management accounting - Objectives and purpose of Management accounting
- 1.3 Distinction between financial accounting and management accounting
- 1.4 Need and importance of Management accounting
- 1.5 Limitations of Management accounting
- 1.6 Financial statement analysis: Meaning - nature of financial statements
- 1.7 Comparative statements and Common-size statement
- 1.8 Common size balance sheet and Common-size income statement (Problems.)

Unit - II: Funds flow statement

15 Hrs

- 1.1 Introduction - meaning and concept of funds and flow of funds
- 1.2 Meaning of funds flow statement - Funds flow statement, income statement and balance sheet
- 1.3 Uses and importance of funds flow statement
- 1.4 procedure for preparing a funds flow statement
 - 1.4.1 Statement or schedule of changes in working capital
 - 1.4.2 Statement of sources and application of funds (Problems).

Unit - III: Cash flow statement:

12 Hrs

- 3.1 Introduction and meaning of cash flow statement
- 3.2 Comparison between funds and cash flow statements
- 3.3 Uses and significance of cash flow statement - Limitations of cash flow statement
- 3.4 Procedure for preparing a cash flow statement
 - 3.4.1 Sources of cash inflows
 - 3.4.2 Application of cash or cash outflows. (Problems).

Unit - IV: Ratio Analysis

15 Hrs

- 4.1 Introduction - meaning and nature of ratio analysis
- 4.2 Interpretation of ratios - use and significance of Ratio Analysis
- 4.3 Limitations of ratio analysis
- 4.4 Analysis of short-term financial position or test of solvency
- 4.5 Analysis of profitability or profitability ratios (Problems excluding preparation of Balance sheet).

Unit – V: CVP analysis

13 Hrs

- 5.1 Concept of marginal costing
- 5.2 Contribution – Marginal cost equation
- 5.3 Profit-Volume ratio
- 5.4 Breakeven analysis – Breakeven point
- 5.5 Margin of safety

TEXT BOOK:

1. Management Accounting - Principles & Practice By:
R.K.Sharma&S.K.GuptaKalyaniPublishers, New Delhi
1.Principles of Management Accounting By: Dr. S.N.MaheswariSultan Chand & Sons, New Delhi

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Commerce	COM TELS610	2017-18	B.Com(EM&TM/ & Banking&Insurance)
		2018-19	

SEMESTER:VI

No of Credits :4

Financial Reporting

Unit-I: Corporate Financial Reporting (problems)	12Hrs
1.1 Issues and problems of financial statements	
1.2 Balance sheet and profit and loss account	
1.3 Recent trends in reporting.	
Unit-II: Consolidated Financial Statements(Problems)	18Hrs
2.1 Purposes of consolidated financial statements	
2.2 Consolidation procedures	
2.3 Minority interests	
2.4 Goodwill	
2.5 Treatment of pre- acquisition and post acquisition profits.	
Unit-III: Companies Act 2013-I	12Hrs
3.1 Reporting requirements	
3.2 Board of Directors	
3.3 Director's Report	
3.4 Segmental Reporting	
Unit-IV: Companies Act, 2013-II	15Hrs
4.1 Business Responsibility report	
4.2 Corporate Governance Reporting	
4.3 Corporate Social Responsibility reporting.	
Unit-V: Liquidation of Companies:	18Hrs
5.1 Meaning: Liquidator, Liquidator's remuneration , Preferential creditors	
5.2 Preparation of Liquidator's final statement of account. (Problems)	
References:	
1. P.C. Tulsian & Bharat Tulsian, Financial Reporting, S. Chand, New Delhi.	
2. RSN Pillai, Bhagirathi & S. Uma, Fundamentals of Advanced Accounting, Vol.1, S.Chand, New Delhi.	
3. Nehru J. 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 Pvt. Ltd., New Delhi. 7. S.K.Gupta, Financial Analysis and Reporting, Kalyani Publishers, Ludhiana.	

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Commerce	COM	2017-18	B.Com(EM&TM & Banking&Insurance)
	TELS611	2018-19	

Emerging Areas in Accounting

SEMESTER:VI

No of Credits :4

Unit-I: Inflation Accounting: 18Hrs

- 1.1 Historical Cost basis of Financial statements
- 1.2 Limitations – Evolution of Inflation accounting
- 1.3 Constant-rupee accounting
- 1.4 International standard for hyperinflationary accounting (including problems)

Unit-II: Human Resource Accounting: (Theory) 12Hrs

- 2.1 Methods: Cost approach
- 2.2 Replacement cost approach
- 2.3 Present value of future earnings approach
- 2.4 Expense model - Model on human resource accounting

Unit-III: Social Accounting: (Theory) 12Hrs

- 3.1 Rationale for Social Accounting
- 3.2 Qualitative and quantitative social accounting disclosures
- 3.3 Evaluation of social accounting reports.

Unit-IV: Lease Accounting : 20Hrs

- 4.1 Meaning , Features and Types lease-Finance and operating lease
- 4.2 Difference between Lease and Hire purchase
- 4.3 Difference between finance and operating lease
- 4.4 Advantages and dis- advantages of lease
- 4.5 Accounting treatment of lease in the books lessee
- 4.6 Accounting treatment of lease in the books lesser

Unit-V: Environmental Accounting: (Theory) 13Hrs

- 5.1 Qualitative and quantitative Environmental accounting disclosures
- 5.2 Evaluation of Environmental accounting reports
- 5.3 Green Accounting - Concept and implementation.

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. Lit. New Delhi.

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Commerce	COM TEL66	2017-18	B.Com(EM&TM &Banking&Insurance)
		2018-19	

Agricultural and Rural Marketing
SEMESTER:VI

No of Credits :4

UNIT I Concept of Rural Market

10Hrs

- 1.1 Rural market Characteristics
- 1.2 Rural markets and Environmental factors
- 1.3 Agricultural Market Yards

UNIT II Rural Consumer Behaviour

18Hrs

- 2.1 Rural vs. Urban Consumer
- 2.2 Relevance of marketing mix for Rural market/Consumers
- 2.3 Problems in rural market
- 2.4 Life Style Marketing
- 2.5 Rural market Segmentation

UNIT III Agricultural Marketing

12Hrs

- 3.1 Problems and Challenges in Agriculture Marketing
- 3.2 Market Yards
- 3.3 Support prices
- 3.4 Rural Warehousing

UNIT IV Agriculture Support Mechanism

15Hrs

- 4.1 Role of CCI, Tobacco Board and Spices Board
- 4.2 Role of Coffee Board and Tea Board
- 4.3 Role of Agriculture Price Commission

UNIT V Export potential for Agro-products

20Hrs

- 5.1 Role of Government and Non-Govt. Agencies in the development of rural and agricultural Marketing
- 5.2 Strategies for supply of Seed
- 5.3 Strategies for supply of Fertilizers, Pesticides and Farm Equipment

References:

1. C.S.G.Krishnamacharyulu&LalithaRamakrishnan, “Rural Marketing: Text and Cases”, Pearson Education, New Delhi.
2. Awadhesh Kumar Singh &SatyaprakashPandey, Rural Marketing: Indian Perspective, New Age International Publishers, New Delhi.
3. Mamoria, C.B. &Badri Vishal: Agriculture Problems in India
4. Arora, R.C., “Integrated Rural Development”, S. Chand Limited, New Delhi.
5. Gopaldaswamy, T.P., “Rural Marketing: Environment, Problems and Strategies, Vikas Publishing House Pvt. Ltd., New Delhi.
6. Bedi&Bedi, “Rural Marketing”, Himalaya Publishing House, New Delhi.

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Commerce	COM TEL67	2017-18	B.Com(EM&TM/&Banking&Insurance)
		2018-19	

Warehouse Management
SEMESTER:VI

No of Credits :4

UNIT I Concept of Warehouse

15Hrs

- 1.1 Functions of Warehouses
- 1.2 Warehousing Cost
- 1.3 Warehousing Management Systems (WMS)
- 1.4 Strategic planning for Warehousing
- 1.5 Supply Chain and Warehousing

UNIT II Role of Warehousing in Retail

15Hrs

- 2.1 Challenges in retail warehousing
- 2.2 Warehousing in fashion retail
- 2.3 Retail product tracking in warehouse using RFID
- 2.4 Role of government in warehousing
- 2.5 Warehousing and Supply Chain

UNIT III Warehouse Operations

15Hrs

- 3.1 Structure
- 3.2 Inventory Receiving
- 3.3 Picking, Locating and Dispatching
- 3.4 Maintenance, Security and Safety
- 3.5 Records Maintenance

UNIT IV Health and Safety Perspective

15Hrs

- 4.1 Health and Safety Risks at Warehouse
- 4.2 Assessment of Risks
- 4.3 Management of Health and Safety risks
- 4.4 Bar Code Scanners, Wireless LAN, Mobile Computers and Radio Frequency Identification (RFID)

UNIT V Warehousing Practices

15Hrs

- 5.1 FCI, CWC and Reliance
- 5.2 Wal-Mart and KFC
- 5.3 ICT Applications in Warehouse
- 5.4 World-class Warehousing

References:

1. Edward H. Frazelle, World Class Warehousing and Material Handling.
2. Gwynne Richards, Warehouse Management: A Complete guide to improving efficiency and minimizing costs in the modern warehouse, Kogan Page, London.
3. Stuart Emmett, Excellence in Warehouse Management: How to Minimize costs and Maximize Value, John Wiley & Sons, Ltd., London.
4. James A. Tompkins & Jerry D. Smith, The Warehouse Management Handbook, Tompkins Press, North Carolina.
5. David E. Mulcahy& Joachim Sydow, Supply Chain Logistics Program for Warehouse Management, CRC Press, New York.

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Commerce	COM TEL68	2017-18	B.Com(EM&TM/&Banking&Insurance)
		2018-19	

Financial Services

SEMESTER:VI

No of Credits :4

Unit-I: Financial Services:

10 Hrs

- 1.1 Role of Financial Services - Banking and Non-Banking Companies
- 1.2 Activities of Non-Banking Finance Companies- Fund Based Activities - Fee Based Activities .

Unit-II: Merchant Banking Services:

15 Hrs

- 2.1 Scope and importance of merchant banking services
- 2.2 Venture Capital - Securitization –
- 2.3 Demat services - Commercial Paper.

Unit-III: Leasing and Hire-Purchase:

15 Hrs

- 3.1 Types of Lease
- 3.2 Documentation and Legal aspects
- 3.3 Fixation of Rentals and Evaluation
- 3.4 Hire Purchasing- Securitization of debts - House Finance.

Unit-IV: Credit Rating:

20 Hrs

- 4.1 Purpose – Types - Credit Rating Symbols
- 4.2 Agencies: CRISIL and CARE
- 4.3 Equity Assessment vs. Grading
- 4.4 Mutual funds.

Unit-V: Other Financial Services:

15 Hrs

- 5.1 Factoring and Forfeiting - Procedural and financial aspects -
- 5.2 Installment System - Credit Cards
- 5.3 Central Depository Systems: NSDL, CSDL.

References:

1. B. Santhanam, Financial Services, Margham Publication, Chennai.
- 2.M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi.
3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. V. A. Avdhani, Marketing of Financial Services.
5. Machiraji, “Indian Financial System”, Vikas Publishers.
6. Sandeep Goel, Financial Services, PHI Learning.
7. L.M. Bhole, Financial Institutions and Markets, Tata 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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Commerce	COM TEL69	2017-18	B.Com(EM&TM/&Banking&Insurance)
		2018-19	

Marketing of Financial Services

SEMESTER:VI

No of Credits :4

Unit-I: Difference between Goods and Services: 10 Hrs

1.1 Managing Service Counters

1.2 Integrated Service Management

1.3 Service Elements.

Unit-II: Constructing Service Environment 15 Hrs

2.1 Managing People for service Advantage

2.2 Service Quality and Productivity

2.3 Customer Loyalty.

Unit-III: Pricing and Promotion Strategies: 15 Hrs

3.1 Pricing strategies

3.2 Promotion strategies – B2B Marketing

3.3 Marketing Planning and Control for services.

Unit-IV: Distributing Services: 15 Hrs

4.1 Cost and Revenue Management

4.2 Approaches for providing services

4.3 Channels for Service provision

4.4 Designing and managing Service Processes.

Unit-V: Retail Financial Services 20 Hrs

5.1 Investment services 5

5.2 Insurance services

5.3 Credit Services -

5.4 Institutional Financial Services

5.5 Marketing practices in select Financial Service Firms.

References:

1. Aradhani “Marketing of Financial Services” Himalaya Publications
2. Sinha and Saho, Services Marketing, Himalaya Publishing House
3. Reddy Appanaiah, Anil Kumar and Nirmala, Services Marketing, Himalaya Publishing.
4. Shajahan, Services Marketing, Himalaya Publishing House.
5. Christopher lovelock, Services Marketing, Pearson Education Asia.
6. Helen Woodroffe – Services Marketing, McMillan India Ltd.
7. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.
8. Valarie A. Zeithmal & Mary JoBitner, Services Marketing, New Delhi, Tata McGraw Hill

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Commerce	COM TELS612	2017-18	B.Com(EM&TM/&Banking&Insurance)
		2018-19	

e-Payments System SEMESTER:VI No of Credits :4

UNIT I AnIntroduction to e-Cash and Virtual Money	10Hrs
1.1 Electronic Fund Transfer - NEFT/RTGS	
1.2 Foundations of e-Cash and issues: Security, Anonymity, Untraceability, Virtual currencies, Bit coin.	
UNIT II Automated Clearing and Settlement:	12Hrs
2.1 Process of Real Time Gross Settlement System	
2.2 Net Settlement	
2.3 ATM Networks	
2.4 Fed wire	
2.5 CHIPS and SWIFT.	
Unit III e-Payment Security and Digital Signature	18Hrs
3.1 Cryptographic Methods	
3.2 Hash functions	
3.3 Public/Private Key methods: RSA, Digital Signature, Certification Process, Digital identity Documents and Remote Authentication.	
Unit IV Mobile Payments	20Hrs
4.1 Wireless payments	
4.2 Digital Wallets	
4.3 Google Wallet	
4.4 Obopay	
4.5 Security Challenges	
4.6 Debit & Credit Cards	
4.7 RU Pay Card	
4.8 e-Challan.	
Unit V Electronic Invoice and Payment System	15Hrs
5.1 Electronic Statement Delivery	
5.2 EIPP providers	
5.3 Biller service providers	
5.4 Customer service providers	
5.5 Reconciliation through Bank	
5.6 Invoice Paper elimination	
5.7 Scan-based trading (SBT).	

References:

1. DomoniqueRambure and Alec Nacamuli, "Payment Systems: From the Salt Mines to the Board Room", Palgrave MacMillan.
2. WeidongKou,"Payment Technologies for E-Commerce". Springer, Germany.
3. DonalO'Mahony, Michael Peirce and Hitesh Tewari, "Electronic Payment Systems", Artech House, Inc.
4. M. H. Sherif, Protocols for Secure Electronic Commerce, Boca Raton, Fla, CRC Press.

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Commerce	COM TELS613	2017-18	B.Com(EM&TM/&Banking&Insurance)
		2018-19	

Social Media and e-Marketing

SEMESTER:VI

No of Credits :4

UNIT I AnIntroduction to Social Media

12Hrs

- 1.1 Concept of Social media – features, functions and scope
- 1.2 Social media Planning process
- 1.3 Campaigns (tactics and results).
- 1.4 Career in Social Media Marketing

UNIT II Social Consumers

18Hrs

- 2.1 Social media marketing segments
- 2.2 Digital consumers
- 2.3 Digital communities
- 2.4 Online communities
- 2.5 Strong &Weak Ties
- 2.6 Social Community
- 2.7 Social Publishing.

Unit III Social Media Sites.

15Hrs

- 3.1 Face book, Twitter, LinkedIn, YouTube and their Operations
- 3.2 Data mining and Social Media
- 3.3 Role of Social Media in Marketing Research
- 3.4 Social Media and Privacy/Ethics.

UNIT IV e-Marketing

12Hrs

- 4.1 Objectives of e marketing
- 4.2 Online Advertising
- 4.3 Distribution in e-Marketing
- 4.4 Lead Generation Platform
- 4.5 Customer Service mechanisms
- 4.6 Relationship Building medium.

UNIT V Methods of e-Marketing

18Hrs

- 5.1 Advertising Techniques
- 5.2 Selling Methods
- 5.3 Sales Promotion
- 5.4 Public Relations: Sponsorship, Merchandising, Teleconferencing, Chatting.

References:

- 1.Chaffey, D., e-Marketing Excellence: Planning and Optimizing Your Digital Marketing, Burlington: Elsevier.
- 2.Hanson, W. A. &Kalyanam, K., Internet Marketing & e-Commerce, Thomson Southwestern, Mason, Ohio.
3. Harris, L., Marketing the e-Business, Hoboken: Taylor & Francis.
4. Krishnamurthy, S., Contemporary research in e-Marketing, Hershey, PA:Idea Group Publication.
5. Stephen Dann& Susan Dann, E-Marketing: Theory and Application, Macmillan, N

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Commerce	MGT T15	2015-16	BBA
		2016-17	
		2017-18	
		2018-19	

(Under CBCS) w.e.f. 2015-16
MANAGEMENT PROCESS

Semester – I

No. of Hours per week: 5

No. of Credits: 4

Max. Marks: 100

External: 75M

Internal: 25M

Objective: The main objective of this course is to provide the student with a conceptual understanding of Management concepts, Management principles and basic functions of management.

UNIT I Introduction to Management Process

8hrs

- 1.1 Definition of Management process
- 1.2 Nature of Management process
- 1.3 Management as an Art, Science and a profession
- 1.4 Functions of management
- 1.5 Principles of management by Henry Fayol
- 1.6 Role & responsibilities of top, middle and lower levels of Management
- 1.7 Managerial skills (Katz's Contribution)

UNIT II Planning process

12hrs

- 2.1 Definition of planning process
- 2.2 Process of planning & its significance
- 2.3 Limitations of planning
- 2.4 Process M.B.O. & its significance
- 2.5 Steps in decision making process

UNIT III Organizing process

15hrs

- 3.1 Definition of Organising process
- 3.2 Process of Organising
- 3.3 Principles of Organising formal and informal organizations
- 3.4 Methods of Departmentation
- 3.5 V.A.Graicunas theory on span of control
- 3.6 Factors determining span of control
- 3.7 Principles of effective delegation
- 3.8 Factors affecting decentralization of authority
- 3.9 Reasons for conflict between Line & Staff positions and measures to overcome them

UNIT IV Directing process

8hrs

- 4.1 Elements of Directing process
- 4.2 Process of Communication
- 4.3 Barriers to effective communication
- 4.4 Motivation theories: Maslow's theory, Herzberg's theory, Theory-X and Theory-Y
- 4.5 Trait approach to leadership
- 4.6 Leadership styles
- 4.7 Leadership grid model

UNIT V Controlling process

7hrs

- 5.1 Definition of Controlling process
- 5.2 Objectives of Controlling process
- 5.3 Basic Controlling process
- 5.4 Control techniques (An Overview)
- 5.5 Prerequisites for effective controlling in business

References:

1. Koontz, H. and Wihrich H, Management, Mc Graw Hill.
2. Stoner, J etc., Management, Pearson Education.
3. Sharma, Principles of Management, Kalyani Publishers, Hyderabad.

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Commerce	ECO T01	2015-16	BBA
		2016-17	
		2017-18	
		2018-19	

SEMESTER:I

No of Credits: 4

MANAGERIAL ECONOMICS

No. of hours per week: 5
10hrs

UNIT – I

1.0 Introduction

1.1. Economic & Non-Economic Activities

1.2. Definitions

1.2.1. Wealth definition

1.2.2. Welfare definition

1.2.3. Scarcity definition

1.3. Nature and scope of business economics

1.4. Laws of utility

1.4.1. The law of diminishing marginal utility

1.4.2. The law of equi-marginal utility

1.4.3. The concept of consumer's surplus

UNIT – II

15 hrs

Demand and supply analysis

2.1. Demand Analysis

2.1.1 The law of demand

2.2. Elasticity of Demand

2.2.1. Types of price elasticity of demand

2.2.2. Methods to measure price elasticity of demand.

2.3. Supply Analysis

2.3.1. Meaning and importance of supply

2.3.2. The Law of supply

UNIT – III Production, Cost and Revenue Analysis

20hrs

3.1. Production Analysis

3.1.1. Production function

3.1.2. The law of variable propositions

3.1.3. The law of returns to scale

3.2. Cost Analysis

3.2.1. Concepts of cost

3.2.1. Short run and long run cost curves

3.3. Revenue Analysis

3.3.1. Revenue Concepts

3.3.2. TR, AR of MR curves and their relationships

UNIT – IV

15hrs

Market Analysis

4.1. Meaning & Classification of Market

4.2. Perfect competition market

4.2.1. Characteristics

4.2.2. Pricing in the perfect competition market

4.2.3. Equilibrium of the firm in the short run & long run

4.3. Monopoly market

4.3.1. Characteristics

4.3.1. Equilibrium of the firm under monopoly

4.4. Monopolistic competition

4.4.1. Characteristics

4.4.2. Equilibrium of the firm

4.5. Oligopoly Market

4.5.1. Features

4.5.2. Kinky demand curves analysis

UNIT – V

15hrs

National Income and trade cycles

5.1. National Income

5.1.1. Meaning and definitions of national income

5.1.2. Concepts of national Income

5.1.3. Methods of measure national income

5.2. Trade cycles

5.2.1. Definitions of Trade cycles

5.2.2. Phases of Trade cycles

5.2.3. Causes for trade cycles

REFERENCES:

1. Joel Dean : Managerial Economics Prentice Hall of India (Latest edition).
2. Varshney R.L.: Managerial Economics S. Chand & Co. Delhi, Maheshwari K.L.N.
3. Dwivedi D.N. : Managerial Economics, Vikab Pub.
4. Paul Mote & Gupta: Managerial Economics, Tata Mc. Graw Hill, New Delhi.
5. P.L. Mehta : Managerial Economics, Sultan Chand & Co.
6. G.S. Gupta : Managerial Economics, TMH Pub.
7. A.R. Aryasri & V.V. Ramana Murthy: Business Economics for B. Com I year; TMH.
8. Salwator: Managerial Economics
9. Peterson: Managerial Economics

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Commerce	MGT TT22	2015-16	BBA
		2016-17	
		2017-18	
		2018-19	

ACCOUNTING FOR MANAGERS

Semester – II

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of this course is to provide comprehensive knowledge about the accounting principles, concepts and also the knowledge about maintenance of different kinds of accounts in Business organizations.

UNIT I Introduction to Accounting

20hrs

- 1.1 Accounting: Definition and features
- 1.2 objectives, functions and scope of Accounting
- 1.3 Accounting systems
- 1.4 Bases of Accounting
- 1.5 Book keeping and Accounting
- 1.6 Branches of Accounting
- 1.7 Advantages and limitations of Accounting
- 1.8 Basic terminology used in Accounting
- 1.9 Accounting concepts and Conventions
- 1.10 Accounting Process
- 1.11 Accounting cycle
- 1.12 Accounting equation
- 1.13 Classification of accounts
- 1.14 Rules of double entry book keeping
- 1.15 Identification of financial transactions
- 1.16 Journalizing
- 1.17 Posting to Ledgers
- 1.18 Balancing of Ledger Accounts

UNIT II Subsidiary Books and Bank Reconciliation Statement

25hrs

- 2.1 Sub Divisions of Journal
- 2.2 Preparation of Subsidiary Books
- 2.3 Different types of Cashbooks
- 2.4 Simple cashbook
- 2.5 Cash book with cash and discount columns
- 2.6 Cash book with cash, discount and bank columns
- 2.7 Cash book with cash and bank columns
- 2.8 Petty cash book
- 2.9 Preparation of sales register, Purchase register and journal proper
- 2.10 Preparation of debit note register and credit note register
- 2.11 Need for Bank Reconciliation Statement
- 2.12 Procedure for Bank Reconciliation Statement
- 2.13 Reasons for difference between cash book and Pass book balances
- 2.14 Problems on favourable and over draft balances.

UNIT III Trial Balance, Final Accounts, Errors and Rectification **20hrs**

- 3.1 Meaning of Trial Balance
- 3.2 Objectives of Trial Balance
- 3.3 Methods of preparation of Trial Balance
- 3.4 Meaning of Final Accounts
- 3.5 Features, uses and preparation of Manufacturing and Trading Account
- 3.6 Features, uses and preparation of Profit & Loss Account and Balance Sheet
- 3.7 Adjusting and Closing entries
- 3.8 Types of Errors
- 3.9 Rectification before and after preparations of Trial balance
- 3.10 Suspense Account

UNIT IV Consignment **15hrs**

- 4.1 Features of Consignment
- 4.2 Terms used
- 4.3 Pro-forma invoice
- 4.4 Account sale
- 4.5 Delcredere commission
- 4.6 Accounting treatment in the books of the consignor and the consignee
- 4.7 Valuation of consignment stock

UNIT V Depreciation **10hrs**

- 5.1 Meaning of Depreciation
- 5.2 Causes of Depreciation
- 5.3 Objects of providing for depreciation
- 5.4 Factors affecting depreciation
- 5.5 Accounting Treatment
- 5.6 Methods of providing depreciation: Straight line method and Diminishing Balance Method

References:

1. Principles and practice of Accounting – R.L.Gupta & V.K.Gupta Sultan Chand & sons.
2. Accounting – I – S.P.Jain & K . L Narang Kalyani publishers
3. Financial Accounting – Dr . V . K . Goyal Excel Books .
4. Introduction to Accountancy - T .S .Grewal S. Chand and CO

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Commerce	MGT T25	2015-16	BBA
		2016-17	
		2017-18	
		2018-19	

BUSINESS ENVIRONMENT

Semester – II

No. of Hours per week: 5

No. of Credits: 4

Max. Marks: 100

External: 75M

Internal: 25M

Objective: The main objective of this course is to make the students realize the intricacies of business environment at macro level and how the business activity is affected by the same.

UNIT I Framework of Business Environment 15hrs

- 1.1 Definition of Business Environment
- 1.2 Internal elements of Business Environment
- 1.3 External elements of Business Environment
- 1.4 Significance and limitations of Business Environment

UNIT II Socio – Cultural and Technological Environment of Business 10hrs

- 2.1 Elements of Socio – Cultural environment
- 2.2 Elements of Technological environment
- 2.3 Research and Development
- 2.4 Overview of IPR (Intellectual Property Rights)

UNIT III Political and Legal Environment of Business 15hrs

- 3.1 Elements of Political Environment
- 3.2 Government and Business
- 3.3 Legal Environment and Business
- 3.4 Consumerism
- 3.5 Consumer Protection Act

UNIT IV Economic Environment of Business 15hrs

- 4.1 Elements of economic environment
- 4.2 Economic systems
- 4.3 Economic planning in India
- 4.4 Fiscal policy
- 4.5 Monetary policy

UNIT V International Business environment 15hrs

- 5.1 Elements of International Environment
- 5.2 Multinational Corporations (MNCs)
- 5.3 Non – Resident Indians (NRIs) and Indian Corporate Sector

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 .

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Commerce	MGT T31	2016-17	B.B.A
		2017-18	

OPERATIONS MANAGEMENT

Semester – III

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of the course is to enable the student understand various functions, roles and responsibilities pertaining to operations management and the inter linkages among them.

UNIT I Overview of Operations management

10hrs

- 1.1 Definition of Operations Management
- 1.2 Types of production systems (An Overview)
- 1.3 Manufacturing vs. Service operations
- 1.4 Objectives & functions of Operations Management
- 1.5 Scope of Operations Management
- 1.6 Role & responsibilities of an Operations manager

UNIT II Facility Location, Layout & Maintenance

15hrs

- 2.1 Factors affecting facility location
- 2.2 Principles of facility lay out
- 2.3 Classification of plant layouts (An overview)
- 2.4 Functions of Maintenance Management
- 2.5 Types of Maintenance Management
- 2.6 Need for maintenance management

UNIT III Capacity Planning & Materials Management

10hrs

- 3.1 Process of Capacity Planning
- 3.2 Importance of Capacity decisions
- 3.3 Principles of Material handling
- 3.4 Functions of Material management (An Overview)

UNIT IV Production planning and control (PPC)

20hrs

- 4.1 Aggregate planning (Theory only)
- 4.2 Objectives of Production Planning and Control (PPC)
- 4.3 Procedure involved in PPC
- 4.4 Functions of PPC
- 4.5 Work-Method study & its importance (Theory only)
- 4.6 Work measurement & its significance (Theory only)

UNIT V Operations Control

20hrs

- 5.1 Scope of Operations Control
- 5.2 Classification of inventories
- 5.3 Inventory control using ABC analysis and EOQ model (Theory only)
- 5.4 TQM (An overview)
- 5.5 Six Sigma (An overview)
- 5.6 Productivity and the factors affecting productivity

References:

1. Russell, Roberta S, and Bernard W.Taylor, Operations Management, Pearson Education, New Delhi 2004.
2. 5. Chary, S .N., Production and Operations Management', Tata McGraw Hill, New Delhi
3. Buffa, E.S., 'Modern Production Management', New York, John Wiley, 1987.
4. Adam.E.E. and Ebert.R.J., 'Production and Operations Management' PHI, New Delhi.

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Commerce	MGT T32	2016-17	B.B.A
		2017-18	
		2018-19	

HUMAN RESOURCE MANAGEMENT

Semester – III

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of this course is to offer the student a theoretical & conceptual understanding of management of human resources in an organisational context.

UNIT I Introduction to HRM

15hrs

- 1.1 Definition of HRM
- 1.2 Nature of HRM
- 1.3 Functions of HRM
- 1.4 Role & Importance of HRM
- 1.5 Policies & practices of HRM
- 1.6 HRIS, HRM Accounting and HR Audit (An overview)

UNIT II HR Planning

10hrs

- 2.1 Definition of HR Planning
- 2.2 Role of Job Analysis, Job description and Job specification
- 2.3 Objectives of Human Resource Planning
- 2.4 Process of HR planning

UNIT III Recruitment & Selection

20hrs

- 3.1 Definition of Recruitment
- 3.2 Sources of Recruitment
- 3.3 Recruitment process
- 3.4 Definition of Selection
- 3.5 Types of Interviews
- 3.6 Process of Selection & its importance
- 3.7 Essentials of Selection procedure
- 3.8 Principles of Placement
- 3.9 Induction procedure (An overview)

UNIT IV Performance Appraisal

15hrs

- 4.1 Definition of Performance Appraisal
- 4.2 Different methods of Performance Appraisal, advantages & disadvantages
- 4.3 Training & Executive development: Meaning and differences
- 4.4 Training need assessment
- 4.5 Methods of training & their objectives
- 4.6 Methods of Executive development & their objectives
- 4.7 Evaluation of Training and Development Programmes (An Overview)

UNIT V Compensation Management

15hrs

- 5.1 Meaning of Compensation Management
- 5.2 Role of Job Evaluation process (Theory only)
- 5.3 Designing a graded Salary Structure (An Overview)
- 5.4 Objectives of Salary Administration
- 5.5 Factors affecting wages
- 5.6 Approaches to compensation management (An Overview)

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. Saiyadain, Mirza S., Human Resource Management, Tata McGraw-Hill, New Delhi.

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Commerce	MGT T33	2016-17	B.B.A
		2017-18	
		2018-19	

ORGANISATIONAL BEHAVIOUR

Semester – III

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of this course is to provide the student with a fundamental understanding of human behaviour and its dynamics with reference to organisational context.

UNIT I Introduction to organisational Behaviour

10hrs

- 1.1 Definition of Organisational Behaviour
- 1.2 Nature of Organisational Behaviour
- 1.3 Scope & functions of Organisational Behaviour
- 1.4 O.B. Models

UNIT II Individual dimensions of O.B

20hrs

- 2.1 Definition of Personality
- 2.2 Determinants of personality
- 2.3 Erikson's model on personality development
- 2.4 Development of attitudes and values
- 2.5 Relevance of attitudes and values in O.B.
- 2.6 Definition of Perception
- 2.7 Perception process
- 2.8 Barriers in perceptual accuracy & enhancing perceptual skills
- 2.9 Learning process: Definition and Components
- 2.10 Theories of Learning
- 2.11 Methods of Reinforcement

UNIT III Interpersonal dimensions of O.B

10hrs

- 3.1 Developing interpersonal skills
- 3.2 Transactional analysis
- 3.3 Johari Window

UNIT IV Group dimensions of O.B.

10hrs

- 4.1 Definition of Groups
- 4.2 Theories of group formation
- 4.3 Types of groups
- 4.4 Stages in group formation
- 4.5 Group decision making techniques, their advantages & disadvantages
- 4.6 Prerequisites for effective group decision making
- 4.7 Teams & Team Building

UNIT V Organisational dimensions of O.B.

20hrs

- 5.1 Conflict: Definition and process
- 5.2 Conflicts at individual, group and organisational levels
- 5.3 Strategies for conflict resolution and management
- 5.4 Definition of Organisational change and its relevance in organisations
- 5.5 Change process
- 5.6 Role of Change agent
- 5.7 Causes for Resistance to change and the means of overcoming
- 5.8 Organisational Development (O.D.): Definition & Characteristics of O.D.
- 5.9 O.D. interventions, their benefits & limitations

References:

1. Stephen P. Robins, Organizational Behavior, PHI Learning/Pearson Education, 2008.
2. Fred Luthans, Organizational Behavior, McGraw Hill, 2001.

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Commerce	MGT T41	2016-17	B.B.A
		2017-18	
		2018-19	

FINANCIAL MANAGEMENT

Semester – IV

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of this course is to introduce the concepts of finance, sources of finance, allocation and management of finance.

Unit I Introduction to Financial management **10hrs**

- 1.1 Meaning of Finance
- 1.2 Nature and scope of finance
- 1.3 Financial goals: Profit maximization and wealth maximization
- 1.4 Finance functions
- 1.5 Investment, financing and dividend decisions

Unit II Capital budgeting **20hrs**

- 2.1 Nature of investment decisions
- 2.2 Capital Budgeting Techniques - net present value, internal rate of return, profitability Index, payback period and accounting rate of return
- 2.3 Capital rationing
- 2.4 Risk analysis in capital budgeting

Unit III Working capital **15hrs**

- 3.1 Meaning of Working capital
- 3.2 Significance of Working capital
- 3.3 Types of working capital
- 3.4 Working capital cycle
- 3.5 Financing of working capital
- 3.6 Sources of working capital
- 3.7 Management of inventory
- 3.8 Management of cash
- 3.9 Management of account receivables
- 3.10 Dimensions of Working capital management

Unit IV Capital structure theories **20hrs**

- 4.1 Traditional and MM hypotheses
- 4.2 Determining capital structure in practice
- 4.3 Meaning of Cost of capital
- 4.4 Significance of cost of capital
- 4.5 Calculation of cost of debt, preference capital, equity capital and retained earnings
- 4.6 Operating, financial and combined leverages
- 4.7 Measurement of leverages

Unit V Dividend decisions **10hrs**

- 5.1 Types of dividend
- 5.2 Dividend theories
- 5.3 Determinants of dividend policy

References:

1. Bhattacharya, Hrishikesh: Working Capital Management: Strategies & Techniques; PHC.
2. Chandra, Prasanna: Financial Management; Tata McGraw Hill, Delhi.
3. Pandey, I.M.: Financial Management, Prentice Hall of India, New Delhi.
4. Vanhorne, J.C.: Financial Management and Policy; Prentice Hall of India, New Delhi.

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Commerce	MGT T42	2016-17	B.B.A
		2017-18	

MARKETING MANAGEMENT

Semester – IV

No. of Hours per week: 5

No. of Credits: 4

Max. Marks: 100

External: 75M

Internal: 25M

Objective: The objective of this course is to provide the students with over all knowledge about various elements of marketing mix i.e. product, pricing, promotion and distribution strategies.

Unit I Introduction to Marketing

10hrs

- 1.1 Definitions of Market, Marketing and Marketer
- 1.2 Selling concept, marketing concept and Social marketing concept
- 1.3 Need for marketing in Business Sector, Non-profit sector and Government sector
- 1.4 Macro & Micro elements of marketing environment (An Overview)
- 1.5 Definition of Market segmentation
- 1.6 Bases for market segmentation for consumer and industrial market
- 1.7 Identifying effective market segments
- 1.8 Elements of Marketing Mix (An Overview)

Unit II Product Decisions

15hrs

- 2.1 Definitions of Product and Product lines
- 2.2 Product hierarchy
- 2.3 Product classification
- 2.4 Product line decisions
- 2.5 Product attribute decisions
- 2.6 Branding and Brand decisions
- 2.7 Packing and labelling decisions
- 2.8 Stages in Product life cycle
- 2.9 Marketing strategies for different stages of the product life cycle

Unit III Pricing Decisions

15hrs

- 3.1 Objectives of Price setting
- 3.2 Factors influencing price setting
- 3.3 Pricing methods and strategies
- 3.4 Price adapting policies (An overview)

Unit IV Promotion Decisions

20 hrs

- 4.1 Objectives of Promotion
- 4.2 Elements of Promotion mix
- 4.3 Definition of Advertising
- 4.4 Types of Advertising Media (An Overview)
- 4.5 Definition of Sales Promotion
- 4.6 Tools of Sales promotion
- 4.7 Definition of Personal selling
- 4.8 Personal selling process
- 4.9 Publicity vs. Public relations (An Overview)

Unit V Distribution Decisions

15hrs

- 5.1 Definition of Marketing channels
- 5.2 Types of Marketing channels
- 5.3 Factors affecting Marketing channel decisions
- 5.4 Importance of marketing channels

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, Chand & Co. New Delhi.

SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA - 10.
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Commerce	MGT T43	2016-17	B.B.A
		2017-18	
		2018-19	

BUSINESS ETHICS & CORPORATE GOVERNANCE

Semester – IV

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of the course is to impart conceptual understanding on business ethics, Corporate Governance and Corporate Social Responsibility to the student with special reference to India.

UNIT I An Overview on Business Ethics

10hrs

- 1.1 Definition of Business Ethics
- 1.2 Various approaches to Business ethics
- 1.3 Importance of Ethics, Values and morals for business success
- 1.4 Unethical issues in business

UNIT II Conceptual frame work of Corporate Governance

15hrs

- 2.1 Definition of Corporate Governance
- 2.2 Elements of Corporate Governance
- 2.3 Obligations of Corporate Governance toward various stakeholders in Business
- 2.4 Significance of Corporate Governance
- 2.5 Limitations of Corporate Governance

UNIT III Corporate Governance in India

15hrs

- 3.1 Regulatory framework of Corporate Governance in India (An Overview)
- 3.2 SEBI norms on Corporate Governance
- 3.3 Corporate Governance in Public sector undertakings

UNIT IV Major Corporate Governance Failures

15hrs

- 4.1 Common problems leading to Corporate Governance Failures
- 4.2 Satyam Computer services Ltd (India)
- 4.3 Enron (USA)
- 4.4 Bank of Credit and Commerce International (UK)

UNIT V Corporate Social Responsibility (CSR)

20 hrs

- 5.1 Definition of CSR
- 5.2 Relationship among Business ethics, Corporate Governance and CSR
- 5.3 CSR initiatives in India (An Overview)
- 5.4 Significance of CSR
- 5.5 Issues & challenges in CSR

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.

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Commerce	SEC 001	2017-18	B.B.A
		2018-19	

TALLY - ACCOUNTING SOFTWARE

(Skill based Course)

Semester – V

Max. Marks: 50

No. of Hours per week: 2

External: 40M

No. of Credits: 2

Internal: 10M

Objective: The basic objective of this skill based course is to impart the students with an operational and functional knowledge with respect to accounting software Tally besides acquainting them with the accounting features employed in Tally accounting software.

UNIT I Introduction to Tally

15 Hours

- 1.1 Introduction, Software versions of Tally
- 1.2 Terminology related to Accounts credit & Debit, Journal, Ledger, Voucher, Group etc.
- 1.3 Accounting and Accounting Packages
- 1.4 Features and advantages of Tally

UNIT II Introduction of Tally Software

15 Hours

- 2.1 Creation of a company
- 2.2 Gateway of Tally
- 2.3 Accounts Information
- 2.4 Groups, pre-defined Groups, Creation of New Groups, and Creation of sub Group

UNIT III Accounting features & ledger creation

15 Hours

- 3.1 Company features
- 3.2 Accounting features
- 3.3 Inventory features
- 3.4 Statutory & taxation features
- 3.5 Ledgers and Ledger Creation – Single and multiple Ledgers, Displaying & altering Ledgers, Configure Ledger, Ledgers and their Group Allocation

UNIT IV Vouchers & Inventory Master

15 Hours

- 4.1 Vouchers –types of vouchers
- 4.2 Recording of vouchers – entry of payment voucher, Receipt Voucher, sales voucher, purchase voucher, Journal Voucher, Contra Voucher, Debit & Credit note
- 4.3 Creating New Voucher types, customizing the Existing voucher types, Alternation of Voucher, Deletion of Voucher
- 4.4 Creating Inventory Master: Creating Stock Groups, Displaying, Deleting, Altering - Creating Stock Unit of Measure, Stock Ledger
- 4.5 Displaying and Deleting Unit Measures - Creating, Altering, Displaying, Deleting Stock items
Generating Reports

UNIT V Final Accounts

15 Hours

- 5.1 Final Accounts: Customizing the final accounts – Profit and Loss Account, Balance Sheet
- 5.2 Key board shortcuts in Tally
- 5.3 Generating the Reports from Tally, Trial Balance, Account Books, Sales, Purchase, Journal Registers, Statement of Accounts, Day Book, List of Accounts

Reference Books:

1. K. Kiran Kumar, Tally ERP9.
2. Tally 9 In Simple Steps, Kogent solutions Inc., John Wiley & Sons, 2008.
3. Narmata Agarwal, Financial Accounting on Computers Using Tally, Dreamtech Press, 2000.
4. Tally 9.0, Google eBook, Computer World.
5. Vikas Gupta, Comdex Computer and Financial Accounting with Tally 9.0, 2007.
6. Tally ERP 9 Made Simple Basic Financial Accounting, BPB Publisher.
7. Avichi Krishnan, Tally ERP 9 for Real Time Accounting, Book Ganga.

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Commerce	MGT T53	2017-18	B.B.A
		2018-19	

E –COMMERCE

Semester – V

No. of Hours per week: 5

No. of Credits: 4

Max. Marks: 100

External: 75M

Internal: 25M

Objective: The main objective of the course is to impart conceptual understanding on business transactions on worldwide web and a basic understanding on electronic commerce & Electronic Customer Relationship Management.

UNIT I An Overview on E-Commerce

10hrs

- 1.1 Definition of E- Commerce
- 1.2 Evolution of E- Commerce
- 1.3 Nature and scope of e- commerce
- 1.4 E- Commerce Advantages and disadvantages
- 1.5 E-Commerce transactional issues and challenges

UNIT II E-Supply Chain Management (E-SCM)

15hrs

- 2.1 Definition & characteristics of E- SCM
- 2.2 Benefits and goals of E - SCM
- 2.3 Electronic Logistics and its implementation in business houses
- 2.4 Definition and benefits of Electronic Data Interchange (EDI)
- 2.5 EDI applications
- 2.6 EDI advantages and limitations

UNIT III Electronic Payment Systems

15hrs

- 3.1 Types of EPS
- 3.2 Traditional payment system and modern payment system
- 3.3 Electronic cash
- 3.4 Steps for electronic payment
- 3.5 Payment security
- 3.6 Overview on E security cryptography and hacker
- 3.7 Secure electronic transaction
- 3.8 Electronic clearing house

UNIT IV E - Customer Relationship Management (E – CRM)

15hrs

- 4.1 Definition of E- CRM
- 4.2 E- CRM Architectural components
- 4.3 Role of Electronic CRM
- 4.4 E-CRM applications

UNIT V E – Commerce Models

20hrs

- 5.1 Models of E- Commerce
- 5.2 Emerging trends in E- Commerce
- 5.3 Challenges in E- Commerce – Case studies of Amazon and Snapdeal.

References:

1. CSV Murthy, E-Commerce: Concepts, Models, Strategies, Himalaya Publishing House.
2. Laura Lemay; Rafe Colburn, Teach Yourself Web with HTML in 24 Hours, Sams Publishing
3. Steven Holzner, HTML Black Book, Dream Tech Press.

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Commerce	MGT T51	2017-18 2018-19	B.B.A
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BUSINESS LAWS

Semester – V

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of the course is to provide the student with an overview on business laws with special reference to India and impart comprehensive knowledge on various legal provisions related to contracts in Indian context.

UNIT I An Overview on Business Contracts

10hrs

- 1.1 Law of Contract – Definition
- 1.2 Essentials of valid contract
- 1.3 Kinds of contact
- 1.4 Offer, Acceptance and Consideration
- 1.5 Capacity of Parties to contract
- 1.6 Free Consent
- 1.7 Stranger to the Contract

UNIT II Contracts

15hrs

- 2.1 Contingent Contracts
- 2.2 Performance of Contract
- 2.3 Discharge of Contract
- 2.4 Quasi Contracts
- 2.5 Breach of Contracts and remedies
- 2.6 Contract of Indemnity
- 2.7 Contract of Bailment

UNIT III Partnership Act, 1932

15hrs

- 3.1 Meaning of Partnership
- 3.2 Types of Partners
- 3.3 Partnership Deed
- 3.4 Registration of Partnership
- 3.5 Liability of Partners

UNIT IV Sale of Goods Act

15hrs

- 4.1 Meaning and definition of sale of goods
- 4.2 Essentials of sale contract
- 4.3 Sale and agreement to sale
- 4.4 Conditions and warranties
- 4.5 Unpaid seller
- 4.6 Rules of transfer of property

UNIT V

20hrs

- 5.1 Salient features of Right to information Act, 2015
- 5.2 An overview on The Consumer Protection Act, 1986
- 5.3 Salient features of Competition commission Act
- 5.4 An overview on GST Act

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.

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Commerce	MGT T52	2017-18	B.B.A
		2018-19	

TAXATION

Semester – V

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of the course is to impart conceptual understanding on taxation structure in India with a special focus on income tax computation and assessment and also to provide the student with a basic understanding on tax liabilities & the related deductions, rebates and reliefs.

UNIT I Basic concepts of Income Tax

15hrs

- 1.1 Basic concepts of Income, agricultural income, Person and an Assessee
- 1.2 Meanings of assessment year, previous year, gross total income and total income
- 1.3 Maximum marginal rate of tax
- 1.4 Concept of Residential status
- 1.5 Scope of total income on the basis of residential status
- 1.6 Exempted income

UNIT II Computation of income from Salary

15hrs

- 2.1 Computation of income under different heads: Salaries – Allowances – Perquisites
- 2.2 Profit in lieu of salary
- 2.3 Gratuity, Pension

UNIT III Computation of Income from house property

10hrs

- 3.1 Annual Value of House property
- 3.2 Computation under different circumstances
- 3.3 Deduction from annual value

UNIT IV Profits and gains of business or profession and Capital Gains (Theory only)

15hrs

- 4.1 Allowable expenses and not allowable expenses
- 4.2 General deductions
- 4.3 Provisions relating to Depreciation
- 4.4 Capital Assets – Long term and Short term
- 4.5 Exempted Capital gains

UNIT V Computation of Total income and Tax Liability (Theory only)

10hrs

- 5.1 Income of other persons included in Assessee's total income
- 5.2 Deductions from gross total income
- 5.4 Rebates and reliefs
- 5.5 Tax liability of an individual and firm
- 5.6 E- Filing

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.
5. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
6. Gaur & Narang: Income Tax.

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Commerce	MGT TELS55	2017-18	B.B.A
		2018-19	

E-COMMERCE APPLICATIONS
(E-Business Elective)

Semester – V

No. of Hours per week: 5

No. of Credits: 4

Max. Marks: 100

External: 75M

Internal: 25M

Objective: The main objective is to impart the student of this course a conceptual understanding on E-business applications in different fields with special reference to India.

UNIT I An Overview on E-Commerce Applications **10hrs**

- 1.1 Features of e-Commerce
- 1.2 Distinction between e-Commerce and e-Business
- 1.3 Types of Business Models: B2B, B2C, C2C
- 1.4 Benefits and Limitations of e-Commerce applications

UNIT II e-Business Applications **15hrs**

- 2.1 e-Business applications - ERP, e-SCM and e-CRM
- 2.2 Online trading – Stock markets, Commodity markets and Forex markets

UNIT III e-Business in different Fields **15hrs**

- 3.1 e-Tourism
- 3.2 e-Music/Movies
- 3.3 e-Publishing and e-Books

UNIT IV Online Education **20hrs**

- 4.1 Process and Methods
- 4.2 e-Content development and delivery
- 4.3 Online testing Methods
- 4.5 Future trends in online education

UNIT V Public services **15hrs**

- 5.1 Me- Seva
- 5.3 Government and Consumer Services
- 5.4 e- payment apps

References:

1. Turban E. Lee J., King D. and Chung H.M: Electronic commerce-a Managerial Perspective, Prentice-Hall International, Inc.
2. Bhatia V., E-commerce, Khanna Book Pub. Co. (P) Ltd., Delhi.
3. Daniel Amor, E Business R (Evolution), Pearson Education.
4. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
5. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.
6. P. T. Joseph, E-Commerce: A Managerial Perspectives, Tata McGraw Hill.

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Commerce	MGT TELS56	2017-18	B.B.A
		2018-19	

BUSINESS NETWORKS
(E-Business Elective)

Semester – V

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of the course is to make the student develop an overall understanding on business networks, networking systems/devices and role of networking in customer relationship management.

UNIT I Business Interface

15 Hours

- 1.1 Interrelation among Stakeholders
- 1.2 Business and Government
- 1.3 Business and Society

UNIT II Business Networking through ICT

15 Hours

- 2.1 Basic concepts, Uses and Application of Business Networks
- 2.2 Different Layers of Business Networks
- 2.3 Internet and Business Networks
- 2.4 Network Security

UNIT III Evolving models of Networking Systems

15 Hours

- 3.1 Cloud Computing and Sharing
- 3.2 Grid computing
- 3.3 Internet of Things (IOT)

UNIT IV Customer Relationship Management

15 Hours

- 4.1 Establishing Network connection with customers
- 4.2 Forward and Backward Integration
- 4.3 Creation and Maintenance of Customer Data Base
- 4.4 Legal and Ethical Issues

UNIT V Fundamentals of Business Analytics

15 Hours

- 5.1 Data Warehousing
- 5.2 Data Mining
- 5.3 Data Integration

References:

1. Jerry, FitzGerald and Alan Dennis, Business Data Communications and Networking, John Wiley & Sons.
2. Tanenbaum, A. S., Computer Networks, Pearson Education.
3. David A Stamper, Business Data Communications. Addison Wesley.
4. Business Analytics – Methods, Models and Decisions, James R. Evans, Prentice Hall.
5. Business Analytics - An Application Focus, PurbaHalady Rao, PHI learning
6. R.N Prasad and Seema Acharya, Fundamentals of Business Analytics, Wiley India.

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Commerce	MGT TELS57	2017-18	B.B.A
		2018-19	

FINANCIAL MARKETS
(Financial Management Elective)

Semester – V

No. of Hours per week: 5

No. of Credits: 4

Max. Marks: 100

External: 75M

Internal: 25M

Objective: The main objective of this course is to provide awareness on financial markets and services relating to the Secondary markets.

UNIT I Introduction to Financial Markets

15 Hours

- 1.1 Meaning and Definition of Financial Markets
- 1.2 Types of Financial Markets
- 1.3 Securities Markets
- 1.4 Primary Market
- 1.5 Procedure for buying shares through IPO
- 1.6 Dematerialization of Securities
- 1.7 Listing of Securities

UNIT II Secondary Markets

15 Hours

- 2.1 Stock Exchanges
- 2.2 Stock Trading
- 2.3 Products in Secondary Markets
- 2.4 Equity Markets and Debt Markets
- 2.5 Concept of Derivatives
- 2.6 Types of Derivatives - Commodity Derivatives and Financial Derivatives

UNIT III Mutual Funds

15 Hours

- 3.1 Salient Features of Mutual Funds
- 3.2 Types of Mutual Funds
- 3.3 Evolution of Mutual Funds
- 3.4 Organisation of Mutual Funds
- 3.5 Performance of Mutual Funds - SEBI Regulations

UNIT IV Market Simulation

15 Hours

- 4.1 Generation of Fundamental and Analytical Reports through NSE/ BSE Websites
- 4.2 Building Model Portfolio using NSE App

UNIT V Regulatory Institutions

15 Hours

- 5.1 Role of RBI, SEBI and IRDA
- 5.2 Regulations governing equity market, debt market and money market.

References:

1. Financial Markets: A Beginners' Module, Workbook from NSE Reference books.
2. Gupta, L.C: Stock Exchange Trading in India; Society for Capital Market Research and Development, 1997.
3. I.M. Bhole, Financial Institutions and Market, Tata McGraw Hill, 2009.
4. Vasant Desai, Indian Financial System, Himalaya Publisher, 1997.

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Commerce	MGT TELS58	2017-18 2018-19	B.B.A
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FOREIGN EXCHANGE MANAGEMENT
(Financial Management Elective)

Semester – V

No. of Hours per week: 5

No. of Credits: 4

Max. Marks: 100

External: 75M

Internal: 25M

Objective: The main objective of this course is to provide awareness on international financial markets and instruments, Foreign exchange markets and determining the risks.

UNIT I Nature and Scope Of Forex Management **15 Hours**

- 1.1 Objectives of Forex Management
- 1.2 Significance of Forex Management
- 1.3 Relationship between Forex Management and Financial Management
- 1.4 Forex Management and Global Environment

UNIT II International And Financial Markets And Instruments **15 Hours**

- 2.1 An Overview of international Capital Markets
- 2.2 An Overview of international Money Markets
- 2.3 Arbitrage Opportunities
- 2.4 Integration of Markets
- 2.5 International Capital and Money market instruments - Global Depository Receipts (GDRs), American Depository Receipts (ADRs), Euro Bonds, Dual Currency bonds

UNIT III Foreign Exchange Market **15 hours**

- 3.1 Functions of foreign exchange market
- 3.2 Characteristics of foreign exchange market
- 3.3 Organisation of foreign exchange market
- 3.4 Participants in foreign exchange market
- 3.5 Mechanisms of making foreign payments
- 3.6 Cost associated with international payments

UNIT IV Foreign exchange Rates Band Its Determination **15 hours**

- 4.1 Exchange Rate
- 4.2 Spot Rate
- 4.3 Forward exchange rates
- 4.4 Cross exchange rates
- 4.5 Forex trading and financing of international trade

UNIT V Foreign Exchange Risk Management Techniques **15 Hours**

- 5.1 Swaps
- 5.2 Options
- 5.3 Hedging Techniques – Forwards and Futures

References:

1. Jeevanandan, C, Foreign Exchange Management and Risk Management, Sultan Chand and Sons, New Delhi
2. Chatterjee, Principles of Foreign Exchange, Himalaya, Bombay.
3. Ian Giddy, Global Financial Markets, AIYBS, New Delhi.
4. Sailaja G., International Finance, University Press.
5. Jeff Madura. International Financial Management, Cengage, New Delhi.
6. Shapiro, Alan. Multinational Financial Management, Prentice Hall of India, New Delhi.
7. Thummuluri Siddaiah, International Financial Management, Pearson, New Delhi.
8. Vyuptakesh Sharan, International Financial Management, Prentice Hall of India, New Delhi.

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Commerce	MGT TELS59	2017-18	B.B.A
		2018-19	

TALENT MANAGEMENT (Human Resource Management Elective)

Semester – V

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of the course is to provide the student with a broader understanding of various issues pertaining to talent management with a stress on challenges and the related strategies for a better management.

UNIT I An Overview on Talent Management 15 Hours

- 1.1 Meaning and significance of talent management
- 1.2 Attracting talent and retaining talent
- 1.3 Right sizing the workforce
- 1.4 Work life balance initiatives
- 1.5 Providing HR leadership to business

UNIT II Competency Mapping 15 Hours

- 2.1 Definition of competency mapping
- 2.2 Steps in Competency mapping procedure
- 2.3 Basic Competency models

UNIT III Performance management Systems 15 Hours

- 3.1 Frame work of Performance management system (PMS)
- 3.2 Methods of PMS
- 3.3 Performance management & reward systems
- 3.4 Performance linked career planning
- 3.5 Promotion policy

UNIT IV Employee engagement 15 hours

- 4.1 Employee engagement- meaning and significance
- 4.2 Conceptual framework of employee engagement
- 4.3 Behaviors associated with engaged employees - engaged, not engaged, actively disengaged
- 4.4 Parameters to measure employee engagement

UNIT V Succession planning 15 Hours

- 5.1 Importance of Succession planning
- 5.2 Methods of Succession Planning
- 5.3 Challenges in Succession planning – Case Studies of Tata Group and Infosys

References:

1. Competence at work - Lyle M. Spencer, Signe M. Spencer. John Wiley 1993
2. Competency mapping, Assessment and Growth - Naik G.P, IIHRM, 2010.
3. Performance Management - Herman Aguinis, Pearson Education, 2007.
4. Talent Management Hand Book - Lance A. Berger & Dorothy R. Berger, Tata McGraw Hill.

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Commerce	MGT TELS510	2017-18 2018-19	B.B.A
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INDUSTRIAL RELATIONS (Human Resource Management Elective)

Semester – V

No. of Hours per week: 5

No. of Credits: 4

Max. Marks: 100

External: 75M

Internal: 25M

Objective: The main objective of the course is to impart the student a conceptual understanding on industrial relations scenario in India with a focus on the impact of industrial disputes, trade unions and collective bargaining on industrial relations.

UNIT I An Overview on Industrial Relations 10 Hours

- 1.1 Meaning, Importance and scope of Industrial Relations
- 1.2 Contents of Industrial Relations
- 1.3 Industrial Relations programs
- 1.4 Functional Requirements of successful Industrial Relations

UNIT II Industrial Disputes 20 hours

- 2.1 Types of Disputes
- 2.2 Causes of industrial disputes
- 2.3 Procedure for the settlement of industrial disputes
- 2.4 Government and Industrial Relations
- 2.5 Organs of Industrial peace - Tripartite Machinery, code of discipline and voluntary arbitration
- 2.6 Grievance Redressal procedures

UNIT III Trade Unions 10 Hours

- 3.1 Meaning of Trade unions and their features
- 3.2 Objectives and functions of trade unions
- 3.3 Types of Trade Unions in India
- 3.4 Trade Union movement in changing business context

UNIT IV Participative Management 20 Hours

- 4.1 Forms of participation
- 4.2 Objectives of workers participations in management
- 4.3 Levels of participation
- 4.4 Forms of participation in India
- 4.5 Causes of failure of joint management council.

UNIT V Collective Bargaining 15 Hours

- 5.1 Meaning and Features of collective bargaining
- 5.2 Necessity and importance of collective bargaining
- 5.3 Principles of Collective Bargaining
- 5.4 Process of negotiations
- 5.5 Contract administration

References:

1. P. Subba Rao, Industrial Relationship, Himalaya Publishers.
2. Labour and Industrial Laws – Central Law Publications, Allahabad.
3. Industrial Relations – Arun Monappa
4. Management of Industrial Relations – Pramod Verma
5. Charles Myeres: Industrial Relations in India

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Commerce	MGT TELS511	2017-18	B.B.A
		2018-19	

GLOBAL MARKETING (Marketing Management Elective)

Semester – V

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of the course is to impart the student with knowledge on international markets, the related tasks, practices and problems with a focus on marketing policies at global level i.e. product, pricing and promotion policies.

UNIT I Introduction to Global Marketing

15 hours

- 1.1 Definition & Scope of Global Marketing
- 1.2 Trend towards Globalization
- 1.3 Classification of Foreign Markets
- 1.4 Tariff barriers
- 1.5 Non-tariff barriers
- 1.6 Stages of Global Marketing
- 1.7 Global and Multi-International Marketing
- 1.8 Factors affecting Global Marketing - Political Factors, Economical Factors, Social Factors and Technological Factors

UNIT II Selection of Foreign Markets

15 Hours

- 2.1 Meaning of Foreign Markets
- 2.2 Parameters for market choice decision
- 2.3 Modes of entry into Global Markets – Exporting, Licensing, Franchising, Joint Ventures and Subsidiaries

UNIT III Product Selection of Global Markets

15 Hours

- 3.1 Product Policy
- 3.2 Product Standardization
- 3.3 Adaptation
- 3.4 International Product Life Policy
- 3.5 Global Product Strategies
- 3.6 Promotion of Global Products

UNIT IV Pricing Concept

15 Hours

- 4.1 Concept of Pricing
- 4.2 Factors influencing Pricing
- 4.3 International Pricing Terms
- 4.4 Export Pricing
- 4.5 Transfer Pricing
- 4.6 Issues in Pricing

UNIT V Promotion and Channels of Distribution

15 Hours

- 5.1 Promotion in Selected Foreign Countries
- 5.2 Factors affecting Channel Decision
- 5.3 Foreign Agents
- 5.4 Identification of Foreign Agents
- 5.5 Motivation to Foreign Agents
- 5.6 Control of Foreign Agents

References:

1. Warren Keegan, International Marketing, Pearson Publication, 2011.
2. Philip R Cateora and John Graham, International Marketing, Tata McGraw Hill, 1999.
3. Susan Douglas & Samuel Craig, Kripalani, Global Marketing Strategy, Tata McGraw Hill,2005.
4. Varshney and Bhattacharya, International Marketing, Book Well Publishers, New Delhi, 2007.
5. R. Srinivasan, International Marketing, Prentice Hall.
6. S.A. Sherlekar, Global Marketing Management, Himalaya Publishing House.
7. Francis Cherunilam, International Marketing, Himalaya Publication.

SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA - 10.
(An Autonomous college in the jurisdiction of Krishna University, Machilipatnam, A.P)

Commerce	MGT TELS512	2017-18	B.B.A
		2018-19	

ADVERTISING AND MEDIA MANAGEMENT
(Marketing Management Elective)

Semester – V

No. of Hours per week: 5

No. of Credits: 4

Max. Marks: 100

External: 75M

Internal: 25M

Objective: The main objective of the course is to impart to the student a comprehensive understanding on the role of advertising and media in attaining competitive brand positioning and a positive company image against that of competitors.

UNIT I An Overview on Advertising **15 hours**

1.1 Definition of Advertising

1.2 Types of Advertising

1.3 Growth and Importance of Advertising Industry in different fields

UNIT II Advertising Media **15 Hours**

2.1 Indoor Advertising Media

2.2 Outdoor Advertising Media

2.3 Direct Advertising Media

2.4 Display Advertising Media

UNIT III Advertising Campaign Planning **15 hours**

3.1 Definition of Advertising Campaign

3.2 Steps in Advertising Campaign planning Process

3.3 Evaluation of Advertising Campaign

3.4 Pre – Requisites for Successful Advertising Campaign

UNIT IV Media Planning **15 hours**

4.1 Media plan frame work

4.2 Media mix

4.3 Role of TRP rating in media planning

4.4 Significance of media research

UNIT V Emerging Trends in Advertising and Media Management **15 Hours**

5.1 Scope of creativity in advertising

5.2 Role of creativity in media management

5.3 Role of Internet as a medium of advertising.

References:

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

2. D.B. Taraporevala : Advertising Management – Selected Readings, D.B. Taraporevala & Sons Co. Private Ltd., Bombay, 1965.

3. J.S. Chandan, Jaggit Singh, P.N. Malhan, : Essentials of Advertising, Oxford & IBH Publishing Co. Pvt. Ltd, Calcutta, 1990.

4. Rajeev Batra, John G. Myers, David A. Aaker: Advertising Management, PHI Pvt. Ltd., New Delhi,

5. Paul Winner: Effective PR Management - A Guide to Corporate Survival, Jaico Publishing House, Bangalore, 2001.

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(An Autonomous college in the jurisdiction of krishnaUniversity, Machilipatnam,A.P)

Commerce	MGT TEL53	2017-18	B.B.A
		2018-19	

PURCHASE MANAGEMENT

(Retailing Elective)

Semester – V

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of this course is to provide the student basic knowledge about the functionality and the of relationships among the players

UNIT I Introduction

15 hours

- 1.1 Purchase Function
- 1.2 Supply Management
- 1.3 Sources of Purchase: Local vs. Global
- 1.4 Negotiation & Bargaining
- 1.5 Purchasing Methods
- 1.6 e - Procurement

UNIT II Purchasing Function

15 Hours

- 2.1 Functions of a purchase manager
- 2.2 Purchasing procedure
- 2.3 Purchase order mechanism – Economic order quantity, Reorder levels, right price and time
- 2.3 Tendering – Single, Limited, Open and Global tenders

UNIT III Vendor Analysis

15 Hours

- 3.1 Identification of vendor
- 3.2 Selection
- 3.3 Criteria and Methodology of evaluation
- 3.4 Vendor Rating
- 3.5 Maintenance of Vendor relations.

UNIT IV Buyer-Supplier Relationships

15 hours

- 4.1 Transformation of buyer
- 4.2 Supplier relationships
- 4.3 Developing and managing collaborative and alliance relationships
- 4.4 Joint problem solving
- 4.5 Information sharing

UNIT V Supply Chain Management

15 Hours

- 5.1 JIT in the supply management
- 5.2 Cross-functional teams
- 5.3 Supply management
- 5.4 Challenges of cross-functional teams
- 5.5 Prerequisites to success

References:

- 5. Dobler & Burt, Purchasing and Supply Management, McGraw Hill.
- 6. P. Gopala Krishan, Purchasing and Materials Management, Tata McGraw-Hill Education.
- 7. L.N. Aggarwal & Parag Diwan, Management & Production Systems, National Publishing House.
- 8. N.G. Nair, Production and Operations Management, Tata McGraw Hill Publishing Co. Ltd.
- 5. Gopalakrishnan P. & Sundaresan. M., Materials Management-An Integrated Approach, PHI.

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(An Autonomous college in the jurisdiction of krishnaUniversity, Machilipatnam,A.P)

Commerce	MGT TEL54	2017-18	B.B.A
		2018-19	

STORES MANAGEMENT

(Retailing Elective)

Semester – V

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of this course is to provide the student a basic overview how the stores are professionally managed.

UNIT I Stores Function

15 Hours

- 1.1 Types of stores
- 1.2 Stores Responsibilities
- 1.3 Relationships with Other Departments
- 1.4 Logistics - Supply Chain
- 1.5 Coding of materials
- 1.6 Methods of Coding

UNIT II Material Receipt and Issue

15 Hours

- 2.1 Receipts from Suppliers
- 2.2 Inspection
- 2.3 Authorization of issues
- 2.4 Methods of issue
- 2.5 Records and Systems
- 2.6 Manual Systems
- 2.7 Computerized Systems
- 2.8 Recent Developments.

UNIT III Stock Control Techniques

15 hours

- 3.1 Approaches to Control
- 3.2 ABC Analysis
- 3.3 Provision of Safety Stock
- 3.4 Stocktaking Procedure
- 3.5 Obsolescence and Redundancy
- 3.6 Prevention of Deterioration
- 3.7 Stock Checking.

UNIT IV Stores Operations

15 Hours

- 4.1 Storehouse Location
- 4.2 Centralization of Storage
- 4.3 Measurement of Stores efficiency
- 4.4 Health and Safety directives on stores operations
- 4.5 Manual and Mechanical lifting
- 4.6 Control of Substances Hazardous to Health Regulations
- 4.7 Storage Equipment.

UNIT V Procedure Manuals

15 Hours

- 5.1 Need for Manuals
- 5.2 Preparation of the Manual
- 5.3 Contents of the Manual
- 5.4 Publication and Distribution
- 5.5 Implementation of the Manuals

References:

1. Jessop David & Morrison Alex, Storage and Supply of Materials, Pearson Education Ltd. England.
2. Saleemi N.A., Store keeping and Stock Control Simplified, Saleemi Publications Ltd., Nairobi.
3. Gopalakrishnan P. & Sundaresan. M., Materials Management-An Integrated Approach, PHI.
4. Gopala Krishan, Purchasing and Materials Management, Tata McGraw-Hill Education.

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(An Autonomous college in the jurisdiction of Krishna University, Machilipatnam, A.P)

Commerce	MGT PWEL55	2017-18	B.B.A
		2018-19	

PROJECT WORK

Semester – V

No. of Hours per week: 2

No. of Credits: 4

Max. Marks: 100

External: 75M

Internal: 25M

Objectives of Project work: The project work (Internship) is an integral part of the academic curriculum of BBA. The objectives of project work are:

- (i) To enable students understand the application of theoretical concepts in real life business situations;
- (ii) To sensitize students to the nuances of corporate culture and familiarize them with the corporate code of behavior;
- (iii) To enable students learn managing the resources, work under deadlines, identify and carry out specific goal oriented tasks to sharpen their respective domain knowledge.

General guidelines: The student will have to identify an Internship (project work) in a business enterprise that matches the student's area of specialization. Internship (project work) is a combination of In-plant study and a research project. Students are expected to study the functioning of an organization, identify a specific problem area for study and finally provide suggestions to overcome the problems.

Duration of Project work: The project work shall be for a period of 6 weeks commencing immediately after completion of IV semester and shall be completed before commencement of the academic sessions of V semester.

Project Guide: Internal guide of the Internship is a full time faculty member working in Department of Business Administration in the institution with minimum of three years of experience. External guide is from the business organization where the student is carrying out his/her project work. The students are expected to be in continuous interaction with both guides during the course of the Internship. No two students shall work on the same problem in the same organization.

Submission of Synopsis: It is a hard copy to be submitted to the HOD with the signature of internal guide. The synopsis may include introduction with objectives, Review of articles/literature about the topic along with sources of information and methodology of the study. The student will present synopsis to the HOD who will review and may (a) approve or (b) approve with modification or (c) Reject for fresh synopsis. Depending upon the approval status, HOD will officially give concurrence for execution of the internship.

Submission of Internship report: At the end of project work, student shall submit two sets of internship report to the department which in turn shall submit the same, along with a consolidated list as per specialization containing registered number, name of the student and title, to the Controller of Examinations at the end of V Semester.

Format of the Synopsis / Internship report: Project synopsis or the final report shall be prepared using MS Word, using Times New Roman font sized 12, on a page layout of A4 size with 1.75" margin on left side and 1" margin on remaining three sides with 1.5 line spacing. The HOD will officially notify the contents to be incorporated in the project synopsis and the internship report.

Project report evaluation and Viva-Voce: Internship (Project) work carries 100 marks evaluation. There are two evaluations - internal and external. Internal evaluation is done for 25 marks by the internal internship committee comprised of HOD and all internal guides. The external evaluation is done for 75 marks by an expert committee comprised of two senior faculty members (not below the rank of Associate Professor) drawn from Department of Business Administration of reputed institutes/Universities.

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(An Autonomous college in the jurisdiction of krishnaUniversity, Machilipatnam,A.P)

Commerce	SEC 002	2017-18	B.B.A
		2018-19	

STATISTICAL COMPUTING USING MS - EXCEL SOFTWARE
(Skill based Course)

Semester – VI

Max. Marks: 50

No. of Hours per week: 2

External: 40M

No. of Credits: 2

Internal: 10M

Objective: The main objective of the course is to impart to the student a comprehensive understanding on the features of MS - EXCEL, to get a hold on Built-in techniques to prepare data for analysis quickly and easily and gain hands on experience in working with MS - EXCEL.

Chapter No	Theme	Key Topics
1	Introduction	Data Entry, Data Editor, Basic Calculations, Recoding, Missing values, Split file, Weighted Cases, Using EXCEL Data
2	Descriptive Statistics	Data Entry, Frequencies, Descriptives, Cross Tabs, Exploratory
3	Visual Statistics	Chart Builder, Histograms, Box Plots, Bar Charts, Cluster Bar, Stacked Bar, Error bar, Line charts, Charts, Editing graphs and Axes Pie
4	T-Test	One Sample, Independent Sample, Paired Sample
5	Analysis of variance	One-way and Two- way Analysis
6	Chi square Test	Test of Independence, 2x2 Cross tabulation, Goodness of fit
7	Linear Correlation and Regression	Pearson Correlation, Spearman Correlation, Scatter Plots, Linear Regression, Logistic Regression
8	Advanced Analysis	Reliability Analysis, Cronbach Alpha

Reference Books:

1. Statistics: Concepts and Applications Paperback – 30 Mar 2005 by Nabendu Pal (Author), Sahadeb Sarkar (Author), Prentice-Hall of India Pvt. Ltd.

2. Usin Multi Variant statistics, Barbara G.Tadachnick, California State University, Northridge and Linda S. Fidell California State University, Northridge, 5th Edition, 2007, PHI Learning Private Limited, New York

3. CAMM/CCOCHRAN/ OHLMANN/ ANDERSON/ SWEENEY/ WILLIAMS

4. Essentials of Business Analytics, 1st Edition,
New Delhi: Cengage Learning

5. Statistics made simple, Second Edition PHI Pvt LTd, New Delhi, Eastern Economy Edition

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Commerce	MGT T63	2017-18	B.B.A
		2018-19	

BUSINESS STRATEGY

Semester – VI

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of this course is to provide the knowledge about the directions and the mode in which business needs to operate, strengthening the performance of the enterprise.

UNIT I Introduction to Business Strategy

15 Hours

- 1.1 Concept of Business Strategy
- 1.2 Need for Business Strategy
- 1.3 Essentials of Effective Strategy
- 1.4 Effects of Inadequate Strategies
- 1.5 Functions of Business Strategies

UNIT II Strategic Analysis

15 Hours

- 2.1 Concept of Strategic Analysis
- 2.2 Definition of Strategic Analysis
- 2.3 Need for Strategic Analysis
- 2.4 Environmental Scanning
- 2.5 Understanding environment of business for strategic analysis
- 2.6 Strategic thinkers and their contributions
- 2.7 Role of Strategic Analysis in Policy Making

UNIT III Strategy Formulation

15 Hours

- 3.1 Types of Strategies
- 3.2 Steps in Strategy Formulation
- 3.3 Core Competencies
- 3.4 Importance of Core Competencies in Strategy Formulation

UNIT IV Strategic Planning And Implementation

15 Hours

- 4.1 Strategic Planning Process
- 4.2 Types of Strategies - Stability Strategy, Expansion Strategy, Growth Strategy, Mergers and Acquisitions, Activating Strategy
- 4.3 Issues in Strategy Implementation
- 4.4 Integrating the Functional Plans and Policies

UNIT V Strategic Management Process

15 Hours

- 5.1 Importance of Strategic Management process
- 5.2 Process of Strategic Management
- 5.3 Strategic Vision
- 5.4 Role of a Strategist
- 5.5 Criteria for Effective Strategy
- 5.6 Role of Strategic Management in Policy Making

REFERENCES:

1. Nitin Balwani, Strategic Management Business Policy, Excel Books, New Delhi.
2. Upendra Kachru, Strategic Management: Concepts & Cases, Excel Books, New Delhi.
3. Porter, M.E., Competitive Strategy, The Free Press, New York, 1980.
4. Kazmi, Azhar, "Business Policy and Strategic Management", TM Hill, New Delhi.
5. Srinivasan R. Strategic Management – The Indian Context, PHI, New Delhi.
6. B.S. Hoti, Strategic Management and Business Policy, Wisdom Publications, New Delhi.
7. Dess, G.T. Lumpkin & Alan B. Eisner, Strategic Management : Text and Cases, TM Hill.
8. Fred R. David, Strategic Management : Concepts and Cases, Prentice Hall of India (P) Ltd.

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(An Autonomous college in the jurisdiction of krishnaUniversity, Machilipatnam,A.P)

Commerce	MGT T62	2017-18	B.B.A
		2018-19	

Micro, SMALL AND MEDIUM ENTERPRISES MANAGEMENT

Semester – VI

Max. Marks: 100

No. of Hours Per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The objective of this study is aimed at gaining insights of knowledge and inspiration for Innovation and entrepreneurship development (Start-ups).

UNIT I Small and Medium Enterprises **15 hours**

- 1.1 Significance in Indian Economy
- 1.2 SME-Problems and the steps taken up by the Government
- 1.3 Role of government in promoting small and medium enterprises
- 1.4 Institutional support to MSME
- 1.5 Incentives provided to Backward Area Development

UNIT II Project Formulation **15 hours**

- 2.1 Project Identification
- 2.2 Project Formulation
- 2.3 Feasibility Study
- 2.4 Project Report Preparation
- 2.5 Location of Units
- 2.6 Industrial Estates
- 2.7 Role of KIABD
- 2.8 Role of TEKSOC
- 2.9 Registration with DIC

UNIT III Management Functions In Small and Medium Enterprises **15 hours**

- 3.1 Finance Function
- 3.2 Capital Estimation
- 3.3 Sources of Finance
- 3.4 Subsidies
- 3.5 Incentives
- 3.6 Venture Capital
- 3.7 Marketing Functions in SME
- 3.8 Human Resource Management in SME

UNIT IV Sickness in Small And Medium Enterprises **15 Hours**

- 4.1 Causes of Sickness
- 4.2 Prevention of Sickness
- 4.3 Remedial Measures of Sickness
- 4.4 Role of Board for Industrial and Financial Reconstruction (BIFR)

UNIT V Emerging Issues in Small Business Management **15 hours**

- 5.1 Startup eco system in India
- 5.2 Concept of business incubation
- 5.3 Prospects and challenges 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 and Entrepreneurship, Himalaya Publishing House.
4. S S Khanka, Entrepreneurial Development, Sultan Chand & Co. Ltd., New Delhi.1999.

SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA - 10.
(An Autonomous college in the jurisdiction of Krishna University, Machilipatnam, A.P)

Commerce	MGT T61	2017-18	B.B.A
		2018-19	

PROJECT EVALUATION AND MANAGEMENT Semester – VI Max. Marks: 100

No. of Hours Per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of this course is to foresee or predict risks and to project ideas and activates into new endeavors.

UNIT I Introduction To Project Evaluation And Management 15Hours

- 1.1 Meaning of Project Evaluation and Management
- 1.2 Scope of Project Evaluation and Management
- 1.3 Objectives of Project Evaluation and Management
- 1.4 Types of Projects
- 1.5 Generation of Ideas
- 1.6 Screening of Ideas
- 1.7 Monitoring the Environment
- 1.8 Corporate Appraisal
- 1.9 Preliminary Screening
- 1.10 Problems of Project Management

UNIT II Analysis of Project Proposal 15 Hours

- 2.1 Markets Analysis
- 2.2 Demand Analysis
- 2.3 Technical Analysis
- 2.4 Material Input
- 2.5 Manufacturing Process
- 2.6 Technology – Product Mix
- 2.7 Estimation of Sales and Production
- 2.8 Machinery and Equipment Selection

UNIT III Project Evaluation for selection 15 Hours

- 3.1 Methods of Evaluation - Payback Period, Average Rate of Return, Net Present Value
- 3.2 Project Evaluation Review Technique (PERT)
- 3.3 Critical Path Method (CPM)
- 3.4 Time Estimations - Slack Time, Critical Path Time
- 3.5 Post Project Review

UNIT IV Human aspects of project management 15 Hours

- 4.1 Manpower planning
- 4.2 Human Ergonomics
- 4.3 Estimation
- 4.4 Pre requisites for successful project implementation

UNIT V Closing Of the Project 15 Hours

- 5.1 Types of Project Termination
- 5.2 Termination Procedure
- 5.3 Evaluation of Termination Possibilities

REFERENCES:

1. Prasanna Chandra, Project: Planning, Analysis, Selection, Implementation and Review, 'Tata McGraw Hill Publishing Co.
- 2 V.A. Avadhani, Indian Capital Market, Himalaya Publishing House.
3. James P Lewis, Fundamentals of Project Management, 2006.
4. Pinto, Jeffrey K., Project Management, Achieving Competitive Advantage, Prentice Hall, 2009.
5. Project Management Institute, A Project Management Body of Knowledge.

SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA, VIJAYAWADA - 10.
(An Autonomous college in the jurisdiction of Krishna University, Machilipatnam, A.P)

Commerce	MGT TEL63	2017-18	B.B.A
		2018-19	

AGRICULTURAL AND RURAL MARKETING (Retailing Elective)

Semester – VI

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of the course is to provide the student with a basic understanding on concepts of rural marketing with a focused approach on agricultural marketing with special reference to India.

UNIT I Concept of Rural Market

15 Hours

- 1.1 Rural market Characteristics
- 1.2 Rural markets and Environmental factors
- 1.3 Agricultural Market Yards

UNIT II Rural Consumer Behaviour

15 Hours

- 2.1 Rural vs. Urban Consumer
- 2.2 Relevance of marketing mix for Rural market/Consumers
- 2.3 Problems in rural market
- 2.4 Life Style Marketing
- 2.5 Rural market Segmentation

UNIT III Agricultural Marketing

15 hours

- 3.1 Problems and Challenges in Agriculture Marketing
- 3.2 Market Yards
- 3.3 Support prices
- 3.4 Rural Warehousing

UNIT IV Agriculture Support Mechanism

15 Hours

- 4.1 Role of CCI, Tobacco Board and Spices Board
- 4.2 Role of Coffee Board and Tea Board
- 4.3 Role of Agriculture Price Commission

UNIT V Export potential for Agro-products

15 Hours

- 5.1 Role of Government and Non-Govt. Agencies in the development of rural and agricultural Marketing
- 5.2 Strategies for supply of Seed
- 5.3 Strategies for supply of Fertilizers, Pesticides and Farm Equipment

References:

1. C.S.G.Krishnamacharyulu & Lalitha Ramakrishnan, “Rural Marketing: Text and Cases”, Pearson Education, New Delhi.
2. Awadhesh Kumar Singh & Satyaprakash Pandey, Rural Marketing: Indian Perspective, New Age International Publishers, New Delhi.
3. Mamoria, C.B. & Badri Vishal: Agriculture Problems in India
4. Arora, R.C., “Integrated Rural Development”, S. Chand Limited, New Delhi.
5. Gopaldaswamy, T.P., “Rural Marketing: Environment, Problems and Strategies, Vikas Publishing House Pvt. Ltd., New Delhi.
6. Bedi & Bedi, “Rural Marketing”, Himalaya Publishing House, New Delhi.

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Commerce	MGT TEL64	2017-18 2018-19	B.B.A
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WAREHOUSE MANAGEMENT (Retailing Elective)

Semester – VI

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of the course is to impart conceptual understanding on warehousing operations and their significance in retailing business.

UNIT I Concept of Warehouse

15 hours

- 1.1 Functions of Warehouses
- 1.2 Warehousing Cost
- 1.3 Warehousing Management Systems (WMS)
- 1.4 Strategic planning for Warehousing
- 1.5 Supply Chain and Warehousing

UNIT II Role of Warehousing in Retail

15 hours

- 2.1 Challenges in retail warehousing
- 2.2 Warehousing in fashion retail
- 2.3 Retail product tracking in warehouse using RFID
- 2.4 Role of government in warehousing
- 2.5 Warehousing and Supply Chain

UNIT III Warehouse Operations

15 Hours

- 3.1 Structure
- 3.2 Inventory Receiving
- 3.3 Picking, Locating and Dispatching
- 3.4 Maintenance, Security and Safety
- 3.5 Records Maintenance

UNIT IV Health and Safety Perspective

15 hours

- 4.1 Health and Safety Risks at Warehouse
- 4.2 Assessment of Risks
- 4.3 Management of Health and Safety risks
- 4.4 Bar Code Scanners, Wireless LAN, Mobile Computers and Radio Frequency Identification (RFID)

UNIT V Warehousing Practices

15 hours

- 5.1 FCI, CWC and Reliance
- 5.2 Wal-Mart and KFC
- 5.3 ICT Applications in Warehouse
- 5.4 World-class Warehousing

References:

1. Edward H. Frazelle, World Class Warehousing and Material Handling.
2. Gwynne Richards, Warehouse Management: A Complete guide to improving efficiency and minimizing costs in the modern warehouse, Kogan Page, London.
3. Stuart Emmett, Excellence in Warehouse Management: How to Minimize costs and Maximize Value, John Wiley & Sons, Ltd., London.
4. James A. Tompkins & Jerry D. Smith, The Warehouse Management Handbook, Tompkins Press, North Carolina.
5. David E. Mulcahy & Joachim Sydow, Supply Chain Logistics Program for Warehouse Management, CRC Press, New York.

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Commerce	MGT TELS65	2017-18	B.B.A
		2018-19	

E-PAYMENTS SYSTEM
(E-Business Elective)

Semester – VI

No. of Hours per week: 5

No. of Credits: 4

Max. Marks: 100

External: 75M

Internal: 25M

Objective: The main objective of the course is to impart the skills of digital payments and to make ease of providing services.

UNIT I An Introduction to e-Cash and Virtual Money

15 Hours

1.1 Electronic Fund Transfer - NEFT/RTGS

1.2 Foundations of e-Cash and issues: Security, Anonymity, Untraceability, Virtual currencies, Bit coin.

UNIT II Automated Clearing and Settlement:

15 hours

2.1 Process of Real Time Gross Settlement System

2.2 Net Settlement

2.3 ATM Networks

2.4 Fed wire

2.5 CHIPS and SWIFT.

Unit III e-Payment Security and Digital Signature

15 hours

3.1 Cryptographic Methods

3.2 Hash functions

3.3 Public/Private Key methods: RSA, Digital Signature, Certification Process, Digital identity Documents and Remote Authentication

Unit IV Mobile Payments

15 Hours

4.1 Wireless payments

4.2 Digital Wallets

4.3 Google Wallet

4.4 Obopay

4.5 Security Challenges

4.6 Debit & Credit Cards

4.7 RU Pay Card

4.8 e-Challan

Unit V Electronic Invoice and Payment System

15 Hours

5.1 Electronic Statement Delivery

5.2 EIPP providers

5.3 Biller service providers

5.4 Customer service providers

5.5 Reconciliation through Bank

5.6 Invoice Paper elimination

5.7 Scan-based trading (SBT)

References:

1. Domonique Rambure and Alec Nacamuli, "Payment Systems: From the Salt Mines to the Board Room", Palgrave MacMillan.

2. Weidong Kou, "Payment Technologies for E-Commerce". Springer, Germany.

3. Donal O'Mahony, Michael Peirce and Hitesh Tewari, "Electronic Payment Systems", Artech House, Inc.

4. M. H. Sherif, Protocols for Secure Electronic Commerce, Boca Raton, Fla, CRC Press.

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(An Autonomous college in the jurisdiction of Krishna University, Machilipatnam,A.P)

Commerce	MGT TELS66	2017-18	B.B.A
		2018-19	

SOCIAL MEDIA AND E-MARKETING (E-Business Elective)

Semester – VI

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of the course is to impart knowledge on social media and building a strong pace of net community and excellence in e – marketing.

UNIT I An Introduction to Social Media

15 Hours

- 1.1 Concept of Social media – features, functions and scope
- 1.2 Social media planning process
- 1.3 Campaigns (tactics and results).
- 1.4 Career in social media marketing

UNIT II Social Consumers

15 Hours

- 2.1 Social media marketing segments
- 2.2 Digital consumers
- 2.3 Digital communities
- 2.4 Online communities
- 2.5 Strong & Weak Ties
- 2.6 Social Community
- 2.7 Social Publishing.

Unit III Social Media Sites.

15 Hours

- 3.1 Face book, Twitter, LinkedIn, YouTube and their Operations
- 3.2 Data mining and Social Media
- 3.3 Role of Social Media in Marketing Research
- 3.4 Social Media and Privacy/Ethics.

UNIT IV e-Marketing

15 Hours

- 4.1 Objectives of e marketing
- 4.2 Online Advertising
- 4.3 Distribution in e-Marketing
- 4.4 Lead Generation Platform
- 4.5 Customer Service mechanism
- 4.6 Relationship Building medium.

UNIT V Methods of e-Marketing

15 hours

- 5.1 Advertising Techniques
- 5.2 Selling Methods
- 5.3 Sales Promotion
- 5.4 Public Relations: Sponsorship, Merchandising, Teleconferencing ,Chatting.

References:

1. Chaffey, D., e-Marketing Excellence: Planning and Optimizing Your Digital Marketing, Burlington: Elsevier.
2. Hanson, W. A. & Kalyanam, K., Internet Marketing & e-Commerce, Thomson Southwestern, Mason, Ohio.
3. Harris, L., Marketing the e-Business, Hoboken: Taylor & Francis.
4. Krishnamurthy, S., Contemporary research in e-Marketing, Hershey, PA: Idea Group Publication.
5. Stephen Dann & Susan Dann, E-Marketing: Theory and Application, Macmillan, New York.

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Commerce	MGT TELS67	2017-18	B.B.A
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FINANCIAL SERVICES
(Financial Management Elective)

Semester – VI

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of the course is to impart conceptual understanding on the role of financial services and instruments provided to the society and alerting the uncertainties.

UNIT I An Introduction to Financial Services

15 Hours

- 1.1 Types/ categories of financial services
- 1.2 Public Issue
- 1.3 Prospectus
- 1.4 Pricing of New issues
- 1.5 Role of credit rating agencies in India
- 1.6 SEBI Guidelines on financial services

Unit II Factoring Services and Merchant Banking

15 Hours

- 2.1 Meaning of factoring services
- 2.2 Types of Factoring services in India
- 2.3 Features of Merchant banking
- 2.4 Functions of Merchant banking
- 2.5 SEBI regulations on Merchant banking

Unit III Leasing

15 Hours

- 3.1 Lease Evaluation
- 3.2 Types of Lease: Structuring and Funding of Leases, Import Leasing and Cross Border Leasing
- 3.3 Hire Purchase Agreements
- 3.4 Evaluation of Hire purchase Agreements.

Unit IV Financing Schemes

15 Hours

- 4.1 Credit Cards
- 4.2 Consumer Finance
- 4.3 Financing Schemes for Consumer durables
- 4.4 Financing Scheme Process and Instruments
- 4.5 Venture capital financing.

Unit V Housing Finance

15 Hours

- 5.1 National Housing Bank (NHB),
- 5.2 NHB's Housing Finance Companies
- 5.3 Guidelines for extending equity support to housing finance companies
- 5.4 Guidelines for extending Refinance support to Housing Finance and Mortgage.

References:

1. Khan M.Y., Financial Services, Tata McGraw Hill Education Private Limited, New Delhi.
2. Vasant Desai, Financial Markets and Financial Services, Himalaya Publishing, Mumbai.
3. Tripathy Nalini Prava, Financial Services, Prentice Hall of India, New Delhi.
4. Guruswamy.S, Financial Services, Tata McGraw Hill Education Pvt. Ltd., New Delhi.
5. V. Avadhani, Financial Services in India, Himalaya Publishing House, Mumbai.
6. Rajesh Kothari, "Financial Services in India", Sage Publications

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Commerce	MGT TELS68	2017-18 2018-19	B.B.A
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INVESTMENT MANAGEMENT
(Financial Management Elective)

Semester – VI

No. of Hours per week: 5

No. of Credits: 4

Max. Marks: 100

External: 75M

Internal: 25M

Objective: The main objective of the course is to introduce the concept of investment and analytical approach regarding the valuation investment.

UNIT I An Introduction to Investment concepts

15 Hours

- 1.1 Attributes of Investment
- 1.2 Investment and speculation
- 1.3 Features of a good investment
- 1.4 Investment Process
- 1.5 Investment Instruments
- 1.6 Derivatives.

UNIT II Securities Market

15 Hours

- 2.1 Concept of Primary Market
- 2.2 Issue Management, Pre and Post Issue Management
- 2.3 Concept of Secondary Market
- 2.4 Major Players in the secondary market
- 2.5 Functioning of Stock Exchanges
- 2.6 Leading Stock Exchanges in India.

UNIT III Risk and Return Concepts

15 Hours

- 3.1 Types of Risk- Systematic risk, Unsystematic risk
- 3.2 Measures of Risk and returns
- 3.3 Calculation of Risk and Return

UNIT IV Valuation of Securities

15 hours

- 4.1 Bond Valuation
- 4.2 Bond Duration
- 4.3 Equity shares- Valuation
- 4.4 Dividend Valuation models.

UNIT V Economic and Industry Analysis

15 Hours

- 5.1 Fundamental analysis- Economy, Industry, Company Analysis. Technical Analysis
- 5.2 Theories- Dow Theory, Eliot wave theory
- 5.3 Charts-Types,
- 5.4 Trend and Trend Reversal Patterns
- 5.5 Moving averages, ROC, RSI, Market Indicators.

References:

1. Investment Analysis and Portfolio management – Prasanna Chandra, TMH, 2010.
2. Security Analysis & Portfolio Management – PunithavathyPandian, Vikas, 2005.
3. Investment Management – Bhalla V. K, S.Chand, 2011.
4. Security Analysis & Portfolio Management – Fisher and Jordan, Pearson, 2011.
5. Security Analysis & Portfolio Management- Kevin S, PHI, 2011.
6. Investment Analysis & Portfolio Management– Reilly, Cengage Learning.
7. Investments: Principles and Concepts – Charles P. Jones, Wiley, 2010.

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GLOBAL HUMAN RESOURCE MANAGEMENT (Human Resource Management Elective)

Semester – VI

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of the course is to impart conceptual understanding on application of HRM policies and practices at global level with a focus on emerging issues in global Human resource management.

UNIT I Concepts of GHRM

15 hours

- 1.1 Reasons for emergence of GHRM
- 1.2 Difference between GHRM and Domestic HRM
- 1.3 Organizational dynamics and IHRM
- 1.4 Role of culture in GHRM
- 1.5 Challenges of Global Human Resource Management

UNIT II Recruitment and Selection in International context

15 Hours

- 2.1 International Managers- Parent country nationals, third country nationals and host country nationals
- 2.2 Recruitment methods using headhunters
- 2.3 Cross-national advertising
- 2.4 e-recruitment - Selection criteria/techniques and Selection tests
- 2.5 Interviews for international selection

UNIT III Performance Management

15 Hours

- 3.1 A conceptual background on Performance management
- 3.2 Performance management cycle and models
- 3.3 Appraisal of expatriate, Third and host country employees
- 3.4 Issues and challenges in international performance management
- 3.5 Country specific performance management practices.

UNIT IV Training and development in international context

15Hours

- 4.1 Training and development of international staff
- 4.2 Types of expatriate training
- 4.3 HCN training, Career Development and repatriate training
- 4.4 Developing international staff and multinational teams
- 4.5 Knowledge transfer in multinational companies

UNIT V International Compensation

15 Hours

- 5.1 Forms of compensation and factors that influence compensation policy
- 5.2 Key components of international compensation
- 5.3 Compensation practices across the countries
- 5.4 Social security systems across the countries
- 5.5 Global compensation and emerging issues

References:

1. Monir H. Tayeb, International Human Resource Management, Oxford University Press, 2005.
2. Peter J. Dowling, Denice E. Welch, International Human Resource Management, Cengage Learning.
3. Aswathappa K, Sadhna Das, International Human Resource Management, Mc Graw Hill.
4. Evans, Pucik, Barsoux, The Global Challenge: Framework for International Human Resource Management - Tata McGraw-Hill Irwin.
5. Tony Edwards, Chris Rees, International Human Resource Management, Person Education.
6. Rao P. L., International Human resource Management, Excel Books.
7. Chris Brewster, International Human resource Management, University Press.

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Commerce	MGT TELS610	2017-18	B.B.A
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TRAINING AND DEVELOPMENT

(Human Resource Management Elective)

Semester – VI

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Objective: The main objective of the course is to impart conceptual understanding to the student on designing and implementation of different kinds of training and development techniques that contribute to skill development of human resources in business organisations.

UNIT I An Introduction to Training & Development

15 hours

- 1.1 Meaning of training
- 1.2 Need and importance of Training
- 1.3 Objectives of Training
- 1.4 Responsibility for Training

UNIT II

15 Hours

- 2.1 Steps in Training Programs
- 2.2 Training Policy
- 2.3 Training courses
- 2.4 Support material for training
- 2.5 Training period
- 2.6 Training for different employees

UNIT III Training methods

15 hours

- 3.1 On the Job and Vestibule Training
- 3.2 Training by Experience Workmen and Training by Supervisors
- 3.3 Demonstrations and examples
- 3.4 Simulation and Apprenticeship
- 3.5 Off the Job methods: Lecturers, Conference method, Seminar or Team Discussion
- 3.6 Off the Job methods: Case Studies, Role playing and Programmed Instruction
- 3.7 T-Group training
- 3.8 Audio-visual aids
- 3.9 Retraining

UNIT IV Development methods

15 hours

- 4.1 Importance of Management Development programmes
- 4.2 Purpose and objectives of Development programmes
- 4.3 Stages in development programs
- 4.4 Components of development program
- 4.5 Factors inhibiting Development

UNIT V Coaching and Counseling

15 Hours

- 5.1 Methods: Management syndicate, Incident process, In- Basket and Sensitivity counseling
- 5.2 Methods (Contd.) - Special Projects, Committee assignments, conferences and Management games.

References:

- 1.P.Subba Rao, VSP, Rao, Human Resource Management; Konark Publishing Houses, Mumbai.
- 2.SubasGurg& S C Jain, Managing Human Resource, Arihant Publications, Jaipur.
- 3.Bearddwell&LenHoldmen, Human Resource Management, Macmillan Publisher.
- 4. P.L.Rao, " Training & Development", Excel Books, New Delhi.

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Commerce	MGT TELS611	2017-18	B.B.A
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MARKETING OF SERVICES
(Marketing Management Elective)

Semester – VI

No. of Hours per week: 5

No. of Credits: 4

Max. Marks: 100

External: 75M

Internal: 25M

Objective: The main objective of the course is to enable the student develop understanding on service provider marketing operations, marketing organisation and problematic areas in services marketing operations with a stress on suitable strategies for better marketing.

UNIT I An Introduction to Services Marketing

15 Hours

- 1.1 Meaning of Service and characteristics of services
- 1.2 Role of services in Indian economy
- 1.3 Growth in service sector
- 1.4 Types of services
- 1.5 Difference between goods and services
- 1.6 Need for services marketing and obstacles in service marketing

UNIT II Service Marketing

15 Hours

- 2.1 Marketing management process for services
- 2.2 Planning, organizing and analyzing marketing opportunities
- 2.3 Selecting target market
- 2.4 Developing the service marketing mix
- 2.5 Managing and controlling marketing efforts

UNIT III Service Design and Development

15 Hours

- 3.1 Challenges of service design
- 3.2 Stages in new service development
- 3.3 Service blue printing
- 3.4 Factors determining service standards
- 3.5 Customer defined standards
- 3.6 Deficiency in Services and recovery strategies

UNIT IV Process, Physical Evidence and People

15 hours

- 4.1 Role of process in services marketing mix
- 4.2 Significance of physical evidence in service marketing mix
- 4.3 Importance of people in service marketing mix
- 4.4 Other relevant services marketing

UNIT V Marketing of services

15 hours

- 5.1 Financial services marketing – insurance, banking, mutual funds
- 5.2 Hospital marketing
- 5.3 Tourism and Hospitality 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.

Commerce	MGT TELS612	2017-18	B.B.A
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RETAIL MANAGEMENT
(Marketing Management Elective)

Semester – VI

No. of Hours per week: 5

No. of Credits: 4

Max. Marks: 100

External: 75M

Internal: 25M

Objective: The main objective of the course is to enable the student develop understanding on retailing operations, retail organisation and practical difficulties involved in retailing operations with a stress on suitable strategies for better management.

UNIT I An Introduction to Retailing

15 hours

- 1.1 Importance of Retailing
- 1.2 Factors Influencing Retailing
- 1.3 Functions of Retailing
- 1.4 Developing and applying Retail Strategy
- 1.5 Strategic Retail Planning Process
- 1.6 Retail Organization
- 1.7 Classification of Retail Units

UNIT II Setting-up Retail organization

15 hours

- 2.1 Size, space allocation and location of retail unit
- 2.2 Factors affecting the location of Retail unit
- 2.3 Store Layout and Space planning
- 2.4 Types of Layouts
- 2.5 Role of Visual Merchandiser
- 2.6 Controlling Costs and Reducing Inventories Loss

UNIT III Retail Pricing and Promotion

15 Hours

- 3.1 Factors influencing retail pricing
- 3.2 Retail pricing strategies
- 3.3 Retail promotion strategies
- 3.4 Management and Evaluation of relationships in Retailing
- 3.5 Retail Research

UNIT IV Emergence of Organized Retailing

15 Hours

- 4.1 Traditional Retailing
- 4.2 Organized Retailing in India
- 4.3 Retailing in rural India
- 4.4 Retail Environment in India
- 4.5 FDI in retailing
- 4.6 Role of IT in retailing
- 4.7 Emerging trends in retailing

UNIT V Case Studies in Retailing

15 hours

- 5.1 To Interview a salesperson and write a brief report about what they like and dislike about their jobs, their salary, travelling allowances, sales quotas, etc.
- 5.2 To go to a Kirana store and a supermarket and compare the:
(a) store arrangement (b) No of brands carried (c) pricing policies (d) Service personnel
- 5.3 To visit any one the modern Malls like, Reliance, Best Price, More, Lifestyle and prepare a Report

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. Chetan Bajaj, Retail Management, Oxford University Press.

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COMPREHENSIVE VIVA-VOCE

Semester – VI

Max. Marks: 100

No. of Credits: 4

Comprehensive Viva-voce examination

A Comprehensive viva-voce examination for 100 marks will be conducted at the respective institution on the curriculum of the course at the end of VI semester. The viva-voce examination shall be conducted by a Committee consisting of (i) HOD and (ii) two Senior Faculty members (not below the rank of Associate Professor) drawn from Department of Business Administration of reputed institutes/Universities.

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FINANCIAL MANAGEMENT

Semester – IV **Max. Marks: 100**

No. of Hours per week: 5 **External: 75M**

No. of Credits: 4 **Internal: 25M**

Unit I Introduction to Financial Management **15 hours**

- 1.6 Meaning of Finance
- 1.7 Nature and scope of Finance
- 1.8 Financial goals: Profit maximization and wealth maximization
- 1.9 Finance functions
- 1.10 Investment, Financing and Dividend decisions

Unit II Capital budgeting **15 Hours**

- 2.1 Nature of investment decisions
- 2.2 Capital Budgeting Techniques:
 - 2.2.1 Payback period
 - 2.2.2 Average rate of return
 - 2.2.3 Net present value
 - 2.2.4 Internal rate of return
 - 2.2.5 Profitability Index

Unit III Working capital **15 Hours**

- 3.1 Meaning of Working capital
- 3.2 Significance of Working capital
- 3.3 Types of working capital
- 3.4 Working capital cycle
- 3.5 Financing of working capital
- 3.6 Sources of working capital
- 3.7 Management of inventory
- 3.8 Management of cash
- 3.9 Management of account receivables
- 3.10 Dimensions of Working Capital Management

Unit IV Capital structure theories **15 Hours**

- 4.1 Traditional and MM hypotheses
- 4.2 Determining capital structure in practice
- 4.3 Meaning of Cost of capital
- 4.4 Significance of cost of capital
- 4.5 Calculation of cost of debt, preference capital, equity capital and retained earnings
- 4.6 Operating, financial and combined leverages
- 4.7 Measurement of leverages

Unit V Dividend decisions **15 Hours**

- 5.1 Types of dividend
- 5.2 Dividend theories
- 5.3 Determinants of dividend policy

References:

1. Bhattacharya, Hrishikesh: Working Capital Management: Strategies & Techniques; PHC.
2. Chandra, Prasanna: Financial Management; Tata McGraw Hill, Delhi.
3. Pandey, I.M.: Financial Management, Prentice Hall of India, New Delhi.
4. Vanhorne, J.C.: Financial Management and Policy; Prentice Hall of India, New Delhi.

SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA : VIJAYAWADA – 10

(An Autonomous college in the jurisdiction of Krishna University, Machilipatnam)

<i>Commerce</i>	MGT T45	2018-19	B.B.A
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BUSINESS RESEARCH METHODS

Semester – IV

No. of Hours per week: 5

No. of Credits: 4

Max. Marks: 100

External: 75M

Internal: 25M

UNIT I Introduction to Business Research

15 Hours

- 1.1 Definition & Meaning of Business Research
- 1.2 Importance of Business Research
- 1.3 Steps in Business Research process
- 1.4 Scope of Business Research
- 1.5 Ethics in Business Research

UNIT II Research Design

15 Hours

- 2.1 Elements of Research methodology
- 2.2 Types of Research design – Exploratory Research design, Descriptive Research design and Experimental Research design
- 2.3 Features of a good research design

UNIT III Data Collection

15 Hours

- 3.1 Primary Data: Meaning and Types
- 3.2 Primary data collection methods and instruments
- 3.3 Process of designing a Questionnaire
- 3.4 Questionnaire vs. Schedule
- 3.5 Merits and limitations of Primary data
- 3.6 Secondary Data: Meaning and Sources
- 3.7 Merits and limitations of Secondary data

UNIT IV Sampling Design

15 Hours

- 4.1 Meaning of Sampling
- 4.2 Steps in Sampling Process
- 4.3 Probability Sampling Methods (An Overview)
- 4.4 Non-Probability Sampling Methods (An Overview)
- 4.5 Characteristics of a good Sample design

UNIT V Data Analysis & Preparation of Research Report

15 Hours

- 5.1 Steps in Data Preparation
- 5.2 Data Analytical techniques in Business Research – Univariate Analysis, Bivariate Analysis and Multivariate Analysis (An Overview)
- 5.3 Structure of a Business Research Report

REFERENCES:

1. D.R.Cooper & P.S.Schindler: Business Research Methods: 9th Ed. Tata McGraw Hill Education.
2. Naval Bajpai: Business Research Methods: Pearson Education India.
3. Shashi.K.Gupta & Praneet Rangi: Research Methodology: Kalyani Publishers.

SRI DURGA MALLESWARA SIDDHARTHA MAHILA KALASALA : VIJAYAWADA – 10
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<i>Commerce</i>	MGT T44	2018-19	B.B.A
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OPERATIONS MANAGEMENT (interchanged III SEM to IV SEM)

Semester – IV

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

UNIT I Overview of Operations management

10 Hours

- 1.1 Definition of Operations Management
- 1.2 Types of production systems (An Overview)
- 1.3 Manufacturing vs. Service operations
- 1.4 Objectives & functions of Operations Management
- 1.5 Scope of Operations Management
- 1.6 Role & responsibilities of an Operations manager

UNIT II Facility Location, Layout & Maintenance

15 Hours

- 2.1 Factors affecting facility location
- 2.2 Principles of facility lay out
- 2.3 Classification of plant layouts (An overview)
- 2.4 Functions of Maintenance Management
- 2.5 Types of Maintenance Management
- 2.6 Need for maintenance management

UNIT III Capacity Planning & Materials Management

10 Hours

- 3.1 Process of Capacity Planning
- 3.2 Importance of Capacity decisions
- 3.3 Principles of Material handling
- 3.4 Functions of Material Management (An Overview)

UNIT IV Production planning and control (PPC)

20 Hours

- 4.1 Aggregate planning (Theory only)
- 4.2 Objectives of Production Planning and Control (PPC)
- 4.3 Procedure involved in PPC
- 4.4 Functions of PPC
- 4.5 Work-Method study & its importance (Theory only)
- 4.6 Work measurement & its significance (Theory only)

UNIT V Operations Control

20 Hours

- 5.1 Scope of Operations Control
- 5.2 Classification of inventories
- 5.3 Inventory control using ABC analysis and EOQ model (Theory only)
- 5.4 TQM (An overview)
- 5.5 Six Sigma (An overview)
- 5.6 Productivity and the factors affecting productivity

References:

1. Russell, Roberta S, and Bernard W.Taylor, Operations Management, Pearson Education, New Delhi 2004.
2. 5. Chary, S .N., Production and Operations Management', Tata McGraw Hill, New Delhi
3. Buffa, E.S., 'Modern Production Management', New York, John Wiley, 1987.
4. Adam.E.E. and Ebert.R.J., 'Production and Operations Management' PHI, New Delhi.

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<i>Commerce</i>	MGT T34	2018-19	B.B.A
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MARKETING MANAGEMENT (interchanged IV SEM to III SEM)

Semester – III

Max. Marks: 100

No. of Hours per week: 5

External: 75M

No. of Credits: 4

Internal: 25M

Unit I Introduction to Marketing

10 Hours

- 1.1 Definitions of Market, Marketing and Marketer
- 1.2 Selling concept, marketing concept and Social marketing concept
- 1.3 Need for marketing in Business Sector, Non-profit sector and Government sector
- 1.4 Macro & Micro elements of marketing environment (An Overview)
- 1.5 Definition of Market segmentation
- 1.6 Bases for market segmentation for consumer and industrial market
- 1.7 Identifying effective market segments
- 1.8 Elements of Marketing Mix (An Overview)

Unit II Product Decisions

15 Hours

- 2.1 Definitions of Product and Product lines
- 2.2 Product hierarchy
- 2.3 Product classification
- 2.4 Product line decisions
- 2.5 Product attribute decisions
- 2.6 Branding and Brand decisions
- 2.7 Packing and labelling decisions
- 2.8 Stages in Product life cycle
- 2.9 Marketing strategies for different stages of the product life cycle

Unit III Pricing Decisions

15 Hours

- 3.1 Objectives of Price setting
- 3.2 Factors influencing price setting
- 3.3 Pricing methods and strategies
- 3.4 Price adapting policies (An overview)

Unit IV Promotion Decisions

20 Hours

- 4.1 Objectives of Promotion
- 4.2 Elements of Promotion mix
- 4.3 Definition of Advertising
- 4.4 Types of Advertising Media (An Overview)
- 4.5 Definition of Sales Promotion
- 4.6 Tools of Sales promotion
- 4.7 Definition of Personal selling
- 4.8 Personal selling process
- 4.9 Publicity vs. Public relations (An Overview)

Unit V Distribution Decisions

15Hours

- 5.1 Definition of Marketing channels
- 5.2 Types of Marketing channels
- 5.3 Factors affecting Marketing channel decisions
- 5.4 Importance of marketing channels

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, Chand & Co. New Delhi.