

**GOVERNMENT COLLEGE(A)**  
**RAJAMAHENDRAVARAM**  
**DEPARTMENT OF COMMERCE**  
**UG: BCOM AND BBA**  
**SYLLABUS**  
**2019-20**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**I B.Com (General/Computers) SYLLABUS**  
**((For Admitted Batch 2019-20)**  
**SEMESTER- I**  
**COM101 – FINANCIAL ACCOUNTING - I**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

To make the students acquire the conceptual knowledge of accounting  
 To equip the students with the knowledge of accounting process and preparation of final accounts  
 To develop the skills of recording financial transactions and preparation of reports using computers

**Unit-I: Introduction to Accounting & Subsidiary Books**

Need for Accounting – Definition – Objectives, Advantages – Book keeping and accounting – Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).

**Unit-II: Subsidiary Books:** Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty cash Book (Problems).

**Unit-III : Trail Balance and Rectification of Errors**

Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (Problems)

**Unit-IV: Bank Reconciliation Statement**

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances - Preparation of Bank Reconciliation Statement - Problems on both favorable and unfavorable balances.

**Unit -V: Final Accounts**

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

**Reference Books**

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

<b>Blue Print</b>					
<b>Units</b>	<b>Name of the Topic</b>	<b>Problem</b>		<b>Theory</b>	
		<b>Essay 7M</b>	<b>Short 3 M</b>	<b>Essay 7 M</b>	<b>Short 3 M</b>
1	Introduction to Accounting	1	1	1	1
2	Subsidiary Books	2	1	-	1
3	Trial Balance & Rectification of Errors	1	1	1	1
4	Bank Reconciliation Statement	2	-	-	1
5	Final Accounts	2	-	-	1

**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**(For Admitted Batch 2019-20)**

**I B.Com (General/Computers)**

**I Semester Syllabus**

**COM138 - Business Organization**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

To understand the basic concepts and functions of Business Organisation and Management

**Unit – I Introduction:**

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

**Unit-II Business Functions and Entrepreneurship:**

Functions of Business – Factors influencing the Choice of Suitable Form of Organisation – Meaning of Entrepreneurship – Types – Functions of Entrepreneurship.

**Unit –III Forms of Business Organisation**

Sole Proprietorship-meaning –Characteristics – Advantages and Disadvantages – Partnership –Meaning – Characteristics – Kinds of Partners – Advantages and Disadvantages – Partnership Deed – Hindu Undivided Family - Joint Stock Company – Cooperative Society.

**Unit – IV- Joint Stock Company**

Company – Meaning – Characteristics – Advantages and Disadvantages – kinds of companies – difference between Private Limited and Public Limited Companies.

**Unit – V - Company Incorporation**

Preparation of important Documents for incorporation of Company- Memorandum of Association – Articles of Association – Difference Between Memorandum and Articles of Association – Prospectus and its contents

**Reference Books :**

1. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
2. C.B.Guptha, Industrial Organization, Sultan Chand.
3. Sherlekar, Business Organization, Himalaya Publications.

<b>Blue Print</b>			
<b>Units</b>	<b>Name of the Unit</b>	<b>Essays (7M)</b>	<b>Short (3M)</b>
1	Introduction	2	2
2	Business Functions and Entrepreneurship	2	1
3	Forms of Business Organisation	2	2
4	Joint Stock Company	2	1
5	Company Incorporation	2	2



**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**(For Admitted Batch 2019-20)**

**I B.Com (General)**

**I Semester Syllabus**

**COM107 - Business Economics**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

1. To study and understand business economics and their application in business firm.
2. To study and understand production and cost functions, pricing under various market structures.
3. To understand macro concepts: national income and economic systems.

**Outcomes:**

1. To understand theories and principles in microeconomics including price theory, market structure, trade-offs, comparative advantages, factor markets, consumer theory, public goods, externalities and market failure. Apply these principles to analyze economic issues.
2. To understand theories and principles in macro economics including national income accounting, models of output determination, models of aggregate demand and supply, the money market, fiscal policy and monetary policy.
3. Communicate effectively using written and oral arguments about specific economic issues.
4. Acquire the necessary quantitative skills used in economic analyses.

**Unit-I- Introduction:**

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

**Unit-II- Demand Analysis**

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

**Unit-III: Cost and Revenue Analysis**

Classification of Costs-Total - Average-Marginal; Cost function-Long-run -Short-run- Total Revenue -Average revenue-Marginal Revenue – Production and Costs: Techniques of Maximization of output, Minimization of costs and Maximization of profit -Scale of production -Economies and Dis-economies of Scale - Cobb-Douglas Production Function.



**Unit-IV: Market Structure:**

Concept of Market - Market structure – Perfect competition -characteristics - equilibrium price - Monopoly- characteristics - Defects of Monopoly-Distinction between Perfect competition and Monopoly -Monopolistic Competition -Characteristics -Product differentiation –Oligopoly - characteristics - Price rigidity -Kinked Demand Curve.

**Unit-V: National Income and Economic Systems**

National Income - Measurement - GDP - Growth Rates - Problems in Assessment – Economic Systems - Socialism - Mixed Economic System - Free Market Economy - Economic liberalization, Privatization, Globalization -Free Trade –Agreements - Trade cycles - Phases - International Trade - Balance of payments.

**Reference Books:**

1. Business Economics –Kalyani Publications
2. Aryasri and Murthy Business Economics, Tata Mc Graw Hill.
3. H.L Ahuja Business Economics, Sultan Chand & Sons
4. Mithani , Fundamentals of Business Economics, Himalaya Publications House

**Blue Print**

Unit	Name of the topic	Theory	
		Essay 7M	Short 3M
I	Introduction	2	1
II	Demand Analysis	2	2
III	Cost and Revenue Analysis	2	2
IV	Market Structure	2	2
V	National Income And Economic Systems	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(For Admitted Batch 2019-20)**  
**I B.Com (Computers – TM & EM)**  
**I Semester Syllabus**  
**Paper : CAP 165: PC SOFTWARE AND HARDWARE**

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**Max Marks =50M**

L	T	P	C
3	1	0	3

**Objective:**

To impart basic knowledge about computer with software and hardware.

**Unit –I :**

**Introduction to computers:** Definition, Characteristics and limitations of computers - Block diagram of computer, Types of computers, Computer generations - Primary and Secondary memory - Input and Output devices.

Number systems: binary, hexa and octal numbering system .

**Unit –II :**

**Operating System and Windows:**

Operating Systems: Meaning, Definition, Functions and Types of Operating Systems - Booting process – BIOS -- warm booting and cold booting

Disk Operating System: Internal and External Commands – Wild Card Characters – Batch files

Windows operating system - Desktop, Start menu, Control panel, Computer Virus.

**Unit –III :**

**Assembling a personal computer:**

Detailed demonstration of disassembling and assembling of a PC should be given by the instructor.

Mother board components.Cd-Rom drive and hard disk drive installation, hardiskpartion, ports and cards.

Common problems in computer hardware:

Understanding the system beeps when a computer boots.

Check list to identify the defect in computer and Hardware troubleshooting techniques.

**Unit –IV : Operating System Installations::**

**Windows XP Installation:**

Detailed demonstration of Windows XP installation should be given by the instructor.

Common problems in OS booting and OS settings:

Understanding the system booting, restoring a system when it struck and installing/removing device drivers and software programs. Software troubleshooting

**Linux Installation:**

Detailed demonstration of Linux installation should be given by the instructor.  
Basic commands in Linux, vi editor.

**Additional Inputs:**

Ultimately the system should be dual boot with windows XP and Linux.

Every student should install Linux on the computer. This computer should have windows installed. The system should be configured as dual boot with both windows and Linux. Lab instructors should verify the installation and follow it up with a Viva.

**Text Books:**

1. Information Technology : Dennis P. Curtin, McGraw Hill International
2. Comdex information technology course tool kit Vikasgupta, WILEY Dreamtech.

**References:**

1. Fundamentals of Computers : P. Mohan, Himalaya Publishing House
2. Fundamentals of Computers : AtulKahate, Tata McGraw Hill
3. Fundamentals of Computers : V. Srinivas, Kalyani Publications
4. The complete computer upgrades and repair book, 3rd edition Cheryl A Schmidt, Wiley Dreamtech.
5. Introduction to information technology, ITL education solutions limited, Pearson education.

<b>Blue Print</b>			
<b>Units</b>	<b>Name of the Topic</b>	<b>Essay 10 M</b>	<b>Short 5 M</b>
I	Introduction to Computers	2	1
II	Operating System and Windows	2	1
III	Assembling a personal computer	2	1
IV	Operating System Installations	2	1



**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
B.Com (Accounting & Taxation)  
Restructured Course  
(For Admitted Batch 2019-20)  
SEMESTER- I**

**COM254 - Business Organization and Management**

**Max. Marks: (50+50)**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

**Objectives:**

To understand the basic concepts and functions of business organisation and management

**Unit – I Introduction:**

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

**Unit-II Forms of Business Organisation**

Forms of Business Organisation – Sole Proprietorship, Joint - Hindu Undivided Family firm- Partnership firm - Joint Stock Company – Cooperative Society; Choice of form of organization – Government – Business Interface; Public Sector Enterprises (PSEs) – Multinational Corporations (MNCs)

**Unit –III Joint Stock Company**

Company Incorporation – Preparation of important Documents for incorporation of Company- Memorandum of Association – Articles of Association – Difference Between Memorandum and Articles of Association – Prospectus and its contents – Companies Act, 2013.

**Unit – IV- Management and Organisation**

Process of Management – Planning – Decision Making – Organising –Line and Staff organisation – Staffing, Directing and Controlling – Delegation and Decentralisation of Authority.

**Unit – V – Functional Areas of Management**

Production – Manufacturing – Make in India – Marketing Management: Marketing Concept – Marketing Mix – Product Life Cycle – Pricing Policies and Practices – Financial Management: Objectives, Sources and Forms of Funds – Human Resource Management: Functions.

**Reference Books:**

1. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
2. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
3. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
4. Sherlekar, Business Organization and Management, Himalaya Publications.

BLUE PRINT			
Units	Name Of The Unit	Essays	Short Answer
1	Introduction	2	2
2	Forms of Business Organisation	2	1
3	Joint Stock Company	2	2
4	Management and Organisation	2	1
5	Functional Areas of Management	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**I B.A (E.S.C) I Semester Syllabus**

**((For Admitted Batch 2019-20)**

**COM138 - Business Organization**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

**Objectives:**

To understand the basic concepts and functions of Business Organisation and Management

**Unit – I Introduction:**

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

**Unit-II Business Functions and Entrepreneurship:**

Functions of Business – Factors influencing the Choice of Suitable Form of Organisation – Meaning of Entrepreneurship – Types – Functions of Entrepreneurship.

**Unit –III Forms of Business Organisation**

Sole Proprietorship-meaning –Characteristics – Advantages and Disadvantages – Partnership –Meaning – Characteristics – Kinds of Partners – Advantages and Disadvantages – Partnership Deed – Hindu Undivided Family - Joint Stock Company – Cooperative Society.

**Unit – IV- Joint Stock Company**

Company – Meaning – Characteristics – Advantages and Disadvantages – kinds of companies – difference between Private Limited and Public Limited Companies.

**Unit – V - Company Incorporation**

Preparation of important Documents for incorporation of Company- Memorandum of Association – Articles of Association – Difference Between Memorandum and Articles of Association – Prospectus and its contents

**Reference Books :**

1. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
2. C.B.Guptha, Industrial Organization, Sultan Chand.
3. Sherlekar, Business Organization, Himalaya Publications.

<b>Blue Print</b>			
<b>Units</b>	<b>Name of the Unit</b>	<b>Essays</b>	<b>Short Answer</b>
1	Introduction	2	2
2	Business Functions and Entrepreneurship	2	1
3	Forms of Business Organisation	2	2
4	Joint Stock Company	2	1
5	Company Incorporation	2	2



**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**I B.Com (General, Computers, BIFS, AT & BA-ESC) SYLLABUS**  
**((For Admitted Batch 2019-20)**  
**SEMESTER- II**  
**COM102:: FINANCIAL ACCOUNTING - II**

**Hours: 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

- To make the students acquire the conceptual knowledge of accounting
- To equip the students with the knowledge of accounting process and preparation of final accounts
- Recognize and understand ethical issues related to the accounting profession.

**UNIT-I: Depreciation**

Meaning of Depreciation – Methods of depreciation: Straight line – Written down value - Annuity (Problems).

**UNIT-II: 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 - Repairs and Renewals Reserve A/c (Problems).

**UNIT- III: Consignment Accounts**

Consignment – Features - Pro-forma invoice – Account sales Del-credery Commission – Accounting treatment in the books of the consignor and the consignee – Valuation of closing stock – Normal and abnormal Losses (Problems)

**UNIT- IV: Joint Venture Accounts**

Joint Venture – Features – Difference between joint venture and consignment, Accounting Procedure – Methods of keeping records (Problems)

**UNIT – V: Non-Trading Organizations**

Differences between trade and non-trading organizations in Accounting Treatment – Income and Expenditure Account and Receipt and Payments Account with Balance Sheet (Problems).

**Reference Books:**

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
2. S.P. Jain & K.L. Narang, Accountancy-I, Kalyani Publishers.
3. S.N.Maheshwari & V.L.Maheswari, Advanced Accountancy-I, Vikas Publishers.

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 8 M	Short 4 M	Essay 8 M	Short 4 M
1	Depreciation	1	1	1	1
2	Provisions and Reserves	1	1	1	1
3	Consignment Accounts	2	-	-	1
4	Joint Venture Accounts	1	-	1	2
5	Non-Trading organizations	1		1	1



**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
(For Admitted Batch 2019-20)**

**I B.Com (General, Computers & AT)**

**II Semester Syllabus**

**COM139 :: Business Environment**

Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4

**Objectives:**

1. To understand the environmental factors affecting business and Economic and Monetary policies influence on business decision making.
2. Students acquire knowledge from influencing factors of Business i.e., external and Internal for to explore the business activities legally and regularly.
3. To know how the critical situations/applications of business there by enhancement of Business in future.

**Unit – I: Overview of Business Environment**

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

**Unit – II: Economic Growth**

Meaning of Economic Growth – Factors influencing Development –Balanced Regional Development.

**Unit – III: Development and Planning**

Rostow's stages of economic development - Meaning - Types of plans – Main objectives of planning in India – NITI Aayog – National Development Council – Five Year Plans.

**Unit – IV: Economic Policies**

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

**Unit – V: Social, Political and Legal Environment**

Concept of Social Justice – Schemes– Political Stability – Legal Changes.

**Reference Books:**

1. Rosy Joshi and Sangam Kapur, Business Environment
2. Francis and Cherunilam, Business Environment
3. S.K. Mishra and V.K. Puri, Economic Environment of Business.

<b>BLUE PRINT</b>			
<b>Units</b>	<b>Name Of The Unit</b>	<b>Essays (8 M)</b>	<b>Short Answer (4M)</b>
1	Overview of Business Environment	2	2
2	Economic Growth	2	1
3	Development and Planning	2	2
4	Economic Policies	2	2
5	Social, Political and Legal Environment	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS):: RAJAMAHENDRAVARAM**  
**I B.Com (General, BIFS & BA-ESC), II Semester Syllabus**  
**(For Admitted Batch 2019-20)**

**COM259–PRINCIPLES OF MANAGEMENT**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Learning Objectives:**

1. To understand the functions and responsibilities of managers.
2. To gain knowledge about the various functions of Management.
3. To analyze and understand the organization structure and delegation of authority.

**Learning Outcomes**

- understand the primary functions of management and the roles of manager
- Identify the main steps of the planning process and explain the relationship between planning and strategy

**UNIT-I: Introduction to Management:**

**Management:** Nature, Definition, Characteristics and Importance of Management -Henri Fayol's 14 Principles of Management-Management as a Science or Art or Profession-Objectives and Functions of Management- Administration Vs Management - Levels of Management-Skills of a manager.

**UNIT-II: Planning and Decision Making:**

**Planning:** Nature of Planning, Characteristics of a good plan-Advantages of planning- Types of Plans. The Process of Planning- Strategic Planning- Process of MBO-  
**Decision Making** – Meaning and Process.

**UNIT-III: Organization and Delegation of Authority:**

Organization – Meaning, Nature and Process of Organization, – Formal and Informal Organization, Types of Organization structures- Line organization

**Delegation of authority** – Meaning and characteristics, differences between delegation and decentralization .

**UNIT-IV: Directing and Staffing:**

Directing –Elements of Direction. Leadership – Types of Leadership Styles, Skills required for Leader.Staffing -Characteristics and Importance of staffing- Types of Staff.

**UNIT- V: Controlling:** Characteristics of control, Steps in controlling process – importance of Control- Control Techniques.

**Reference Books :**

1. Robbins, S. (2017). Management, (13th ed.), Pearson Education, New Delhi.
2. Ghuman, K &Aswathapa, K, Management concepts and cases , Tata McGraw Hills, New Delhi
3. Telsan, M.T. (2016). Industrial and Business Management, (4th ed.), S. Chand, New Delhi.

**Blue Print**

Units	Name of the Topic	Marks allotted	
		7 Marks	3 Marks
I	Management	2	2
II	Planning and Decision Making	2	2
III	Organization and Delegation of Authority	2	2
IV	Directing and Staffing	2	1
V	Controlling	2	1



**GOVERNMENT COLLEGE (AUTONOMOUS):: RAJAMAHENDRAVARAM**  
**(For Admitted Batch 2019-20)**

**I B.Com (Computers) II Semester Syllabus**

**COM107 - Business Economics**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

1. To study and understand business economics and their application in business firm.
2. To study and understand production and cost functions, pricing under various market structures.
3. To understand macro concepts: national income and economic systems.

**Unit-I- Introduction:**

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

**Unit-II- Demand Analysis**

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

**Unit-III: Cost and Revenue Analysis**

Classification of Costs-Total - Average-Marginal; Cost function-Long-run -Short-run-Total Revenue -Average revenue-Marginal Revenue – Production and Costs: Techniques of Maximization of output, Minimization of costs and Maximization of profit -Scale of production - Economies and Dis-economies of Scale - Cobb-Douglas Production Function.

**Unit-IV: Market Structure:**

Concept of Market - Market structure – Perfect competition -characteristics - equilibrium price - Monopoly- characteristics - Defects of Monopoly-Distinction between Perfect competition and Monopoly -Monopolistic Competition -Characteristics -Product differentiation –Oligopoly - characteristics - Price rigidity -Kinked Demand Curve.

**Unit-V: National Income and Economic Systems**

National Income - Measurement - GDP - Growth Rates - Problems in Assessment – Economic Systems - Socialism - Mixed Economic System - Free Market Economy -Economic liberalization, Privatization, Globalization -Free Trade –Agreements - Trade cycles - Phases - International Trade - Balance of payments.

**Reference Books:**

1. S. Sankaram, Business Economics, Margham Publications ,Chennai.
2. Business Economics –Kalyani Publications
3. Aryasri and Murthy Business Economics, Tata Mc Graw Hill.

Unit	Name of the topic	Theory	
		Essay 8M	Short 4M
I	Introduction	2	1
II	Demand Analysis	2	2
III	Cost and Revenue Analysis	2	2
IV	Market Structure	2	2
V	National Income And Economic Systems	2	1



GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM  
(Accredited by NAAC "A" Grade)

I-B.Com (Computers Applications) EM &TM::II - Semester  
(For Admitted Batch 2019-20)

SYLLABUS

CAP166 - ENTERPRISE RESOURCE PLANNING

Hours per week – 5 Credits: 4

**Unit-I: Introduction to ERP:**

Overview -Benefits of ERP -ERP and Related Technologies -Business Process Reengineering - Data Warehousing – Data Mining -On-line Analytical Processing -Supply Chain Management.

**Unit-II: ERP Implementation:** Implementation Life Cycle –Implementation Methodology - Hidden Costs - Organizing Implementation - Vendors, Consultants and Users-Contracts-Project Management and Monitoring.

**Unit-III: Business Modules:** Business Modules in an ERP Package-Finance Manufacturing-Human Resource-Plant Maintenance-Materials Management -Quality Management-Sales and Distribution.

**Unit-IV: ERP Market** - ERP Market Place - SAP AG - PeopleSoft-Baan Company –Oracle Corporation.

**ERP Present and Future:** ERP and E-Commerce-ERP and Internet-Future Directions in ERP.

**Additional Input:** Oracle and SAP R/3 related issues.

**Reference Books:**

1. Alexis Leon, "ERP Demystified", Tata McGraw Hill, 1999.
2. Joseph A. Brady, Ellen F. Monk, BretJ. Wangner, "Concepts in Enterprise Resource Planning", Thomson Learning, 2001.
3. Vinod Kumar Garg and N.K .Venkata Krishnan, "Enterprise Resource Planning - concepts and Planning", Prentice Hall, 1998..

**Blue Print**

UNIT	Name of the Topic	Theory	
		Essay 10M	Short 5 M
I	Introduction to ERP	2	1
II	ERP Implementation	2	1
III	Business Modules	2	1
IV	ERP Market , ERP Present and Future	2	1

GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
B.Com (Banking, Insurance & Financial Services) Syllabus  
Under CBCS  
I B.Com (Restructured Course), Semester- II

**CAP157::FUNDAMENTALS OF COMPUTERS & DATA ANALYSIS**

60 hrs (5 hours/week)

12 hours per Unit

**Course Objectives & Course Outcome:**

Describe computer hardware and software. Identify I/O devices. Describe functioning of CU ALU and memory unit. Differentiate various types of printers. Explain use of OS. Demonstrate various file handling operations

Use basic formatting and data entry features. Use formula and functions. Work with graphics. Create and manipulate charts. Use header and footer options. Setup page layout and print worksheet

To describe a sound introduction to the discipline of database management systems. To give a good formal foundation on the relational model of data and usage of Relational Algebra. To introduce the concepts of basic SQL as a universal Database language. To enhance knowledge to advanced SQL topics like embedded SQL

Understand how Access is used and how to navigate around it • Design a database with lookup tables • Create a database structure using Access • Modify the structure of an existing table • Add records to a new table • Add transactional records to a lookup database • Work with the records in a database table • Sort and filter records in a table • Create simple and effective queries • Create meaningful reports from tables • Create and use forms

Create and populate a RDBMS for a real life application, with constraints and keys, using SQL. Retrieve any type of information from a data base by formulating complex queries in SQL.

**Unit-I: Basics of Computers:** Characteristics and Applications of Computers - Definition and Types of Application Software – MS Office over view – Page maker – Publish Document – Photoshop – Working with Images.

**Unit-II: MS-Excel:** Overview of Excel features – Creating Excel Worksheet – Mathematical & Statistical Application in MS-Excel – Preparation of Graphs using MS Excel.

**Unit-III: INTRODUCTION TO DBMS:** Database system – Advantages and Disadvantages of Data base systems – Database Users (Actors on scene, Workers behind the scene) – Data Models – Normalization – I, II, and III Normal forms.

**Unit-IV: MS-Access** – Overview of MS-Access Features – Creating Tables in Access – Queries – Forms – Reports – Import & Export of Data.

**Unit-V: BASIC SQL:** Simple Database schema, Data types, Table definitions (Create, Alter), different DML operations (Insert, Delete, Update), Basic SQL Querying (select and project) using where clause, Arithmetic & Logical operations, SQL functions (Date and Time, Numeric, String conversion). Creating tables with relationship. Implementation of key and Integrity Constraints, Nested Queries, Sub Queries.



**Additional Inputs:**

Connecting oracle with Developer 2000 (D2K) as front end.

**Reference Books:**

- Mansfield R: Working with Microsoft Office T.M.H.Osborne.
- Paneerselvam: Database Management Systems, PHI.
- David Kruglinski, Osborne, Data Management System McGraw Hill Publication.
- Database Management System, 6/e RamezElmasri, Shamkant B. Navathe, PEA

<b>Blue Print</b>			
<b>Units</b>	<b>Name of the Topic</b>	<b>Short 4 M</b>	<b>Essay 8 M</b>
I	Basics of Computers	1	2
II	MS-Excel	1	2
III	Introduction To DBMS	2	2
IV	MS-Access	2	2
V	Basic SQL	2	2

**MS OFFICE (Excel & Access) LAB**

1. Prepare Class time table for B.Com Course using different Text formatting in table Prepare your class time table using different Text formatting in table.
2. Use Mathematical Equations to compute averages and standard deviations using 1st semester marks in group subjects for each student.
3. Create chart using line and bar graphs for internet and mobile users for each state Create a pie chart for mobile users in each state in India You have download the data.
4. Types some numbers and words to practice various functions such as COUTN, MAX, MIN, LENGTH, LEFT, RIGHT, MID and REPEAT.
5. Create a table of courses available at AdikaviNannaya University in B.Sc., B.Com. and BA with subjects.
6. Create a table of college offering various subjects in lab 7 and generate reports for B.Sc. B.Com and BA.
7. Create payroll details of employees, a minimum of 10 using MS Access and use features to import external data, sort and filter.

**SQL LAB:**

DML Commands.            DDL Commands.            Various SQL Operators/ Functions.

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
I B.Com (Accounting and Taxation)  
Syllabus  
(For Admitted Batch 2019-20)**

**COM262::INCOME TAX LAW AND PRACTICE**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives**

- 1) To enable the students to understand the Indian Income Tax
- 2) To enable them to grasp the practice of Indian Income Tax Act.

**Learning Outcomes**

- 1) The student will be able to understand the concepts of Indian Income Tax.
- 2) The student will also be able to compute income tax from various sources.

**Unit I:** Income Tax, Act, 1961, Basic Concepts, definitions- Income, Assessee, Person, Previous Year, Assessment Year, Determination of Residential Status.

**Unit II:** Types of Income, Agricultural Income, Incomes Exempted for Tax, Incidence of Tax, Different heads of Income.

**Unit III:** Computation of Income from Salaries, Computation of Allowance & Perquisites, Computation of Gross Salary, Calculation of Tax Rebate.

**Unit IV:** Computation of Income from House Property, Deductions- Standard Deduction, Interest on Housing Loan, (deductions, which are exempted under sec.24).

**Unit V:** Deductions from Gross Total Income, Rebate under sec.87A, Set off and Carry forward of Losses, Gross Total Income and Net Taxable Income.

**Text Book**

Gaur and Narang (Latest Edition), *Income Tax Law and Practice*, New Delhi: Kalyani Publishers.

**Reference Books:**

1. Dinkar Pagare (Latest Edition), *Law and Practice of Income Tax*, New Delhi: Sultan Chand and Sons.
2. Gaur and Narang (Latest Edition), *Law and Practice of Income Tax*, New Delhi: Kalyani Publishers.
3. H.C. Mehrotha (Latest Edition), *Income Tax Law and Accounts*, Agra Sahitya Bhavan.

<b>Blue Print</b>			
Name of the Topic	Short 4 M	Essay 8 M	Problems 8M
Introduction & Residential Status	2	1	1
Exempted Incomes & Incidence of Tax	1	1	1
Income from Salaries	2	1	1
Income from House Property	1	1	1
Deductions & Set and Carry Forward	2	2	-



GOVERNMENT COLLEGE (AUTONOMOUS):: RAJAMAHENDRAVARAM

I B.Com (General, BIFS & BA-ESC)

II Semester Syllabus

(For Admitted Batch 2019-20)

COM259-PRINCIPLES OF MANAGEMENT

Hours per week – Teaching : 4, Tutorial : 1, Credits: 4

**Learning Objectives:**

1. To understand the functions and responsibilities of managers.
2. To gain knowledge about the various functions of Management.
3. To analyze and understand the organization structure and delegation of authority.

**Learning Outcomes**

- understand the primary functions of management and the roles of manager
- Identify the main steps of the planning process and explain the relationship between planning and strategy

**UNIT-I: Introduction to Management:**

**Management:** Nature, Definition, Characteristics and Importance of Management -Henri Fayol's 14 Principles of Management-Management as a Science or Art or Profession-Objectives and Functions of Management- Administration Vs Management - Levels of Management-Skills of a manager.

**UNIT-II: Planning and Decision Making:**

**Planning:** Nature of Planning, Characteristics of a good plan-Advantages of planning- Types of Plans. The Process of Planning- Strategic Planning- Process of MBO-

**Decision Making** – Meaning and Process.

**UNIT-III: Organization and Delegation of Authority:**

Organization – Meaning, Nature and Process of Organization, – Formal and Informal Organization, Types of Organization structures- Line organization

**Delegation of authority** – Meaning and characteristics, differences between delegation and decentralization .

**UNIT-IV: Directing and Staffing:**

Directing –Elements of Direction. Leadership – Types of Leadership Styles, Skills required for Leader.Staffing -Characteristics and Importance of staffing- Types of Staff.

**UNIT- V: Controlling:** Characteristics of control, Steps in controlling process – importance of Control- Control Techniques.

**Reference Books :**

1. Robbins, S. (2017). Management, (13th ed.), Pearson Education, New Delhi.
2. Ghuman, K &Aswathapa, K, Management concepts and cases , Tata McGraw Hills, New Delhi
3. Telsan, M.T. (2016). Industrial and Business Management, (4th ed.), S. Chand, New Delhi.

**Blue Print**

Sl. No.	UNIT	Marks allotted	
		7 Marks	3 Marks
1	Management		
2	Planning and Decision Making	2	2
3	Organization and Delegation of Authority	2	2
4	Directing and Staffing	2	2
5	Controlling	2	1
		2	1

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**I BBA SYLLABUS**  
**((For Admitted Batch 2019-20)**  
**SEMESTER- II**  
**COM228 :: ACCOUNTING FOR MANAGERS**

**Objectives:**

To make the students acquire the conceptual knowledge of accounting  
 To equip the students with the knowledge of accounting process and preparation of final accounts

**Unit-I: Introduction to Accounting**

Need for Accounting – Definition – Objectives, Advantages – Book keeping and accounting – Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).

**Unit-II: Subsidiary Books and Trail Balance**

Types of Subsidiary Books - Cash Book, Three-column Cash Book (Problems).  
 Preparation of Trail balance

**Unit-III: Bank Reconciliation Statement**

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 balances.

**Unit -IV: Final Accounts**

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

**UNIT- V: Depreciation**

Meaning of Depreciation – Methods of depreciation: Straight line – Written down value and Annuity (Simple Problems).

<b>Blue Print</b>				
<b>Name of the Topic</b>	<b>Problem</b>		<b>Theory</b>	
	<b>Essay 8M</b>	<b>Short 4M</b>	<b>Essay 8M</b>	<b>Short 4 M</b>
Introduction to Accounting	1	1	1	1
Subsidiary Books & Trial Balance	2	2	-	-
Bank Reconciliation Statement	2	-	-	1
Final Accounts	2	-	-	1
Depreciation	2	-	-	2



**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**I BBA, II SEMESTER-SYLLABUS**

**(For Admitted Batch 2019-20)**

**COM139 :: BUSINESS ENVIRONMENT**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**UNIT – I:** Framework of Business Environment Concept , significance and Nature of Business Environment ; Elements of Environment : Internal and External .

**UNIT – II:** Socio – Cultural and Technological Environment of Business Elements of Socio – Cultural environment ; Elements of Technological environment ; Research and Development ; overview of IPR(Intellectual Property Rights)

**UNIT - III:** Political and Legal Environment of Business Elements of Political Environment ; Government and Business ; Legal Environment and Business : Consumerism and Consumer Protection Act .

**UNIT - IV:** Economic Environment of Business Elements of economic environment ;Economic systems ; Economic planning in India ; Fiscal policy : Monetary .

**UNIT–V:** International Business environment Elements of International Environment; Multinational Corporations (MNCs); Non – Resident Indians ( NRIs) and Indian Corporate Sector .

**REFERENCE BOOKS:**

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 .

<b>Blue Print</b>		
<b>Units</b>	<b>Short 4 M</b>	<b>Essay 8 M</b>
I	2	2
II	2	2
III	1	2
IV	1	2
V	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**I BBA, II SEMESTER- SYLLABUS**  
**(For Admitted Batch 2019-20)**  
**COM227::QUANTITATIVE METHODS FOR MANAGERS**  
**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**UNIT - I: INTRODUCTION TO STATISTICS:** Meaning-definition-functions-importance and limitations of statistics-Collection of data Primary and Secondary data-Schedule and questionnaire-Frequency distribution-Tabulation Diagram and graphic presentation of data (One Dimensional and Frequency curves)

**UNIT - II: MEASURES OF CENTRAL TENDENCY AND DISPERSION:** Definition, objectives and characteristics of measures of central tendency- types of Averages –Arithmetic Mean, Geometric Mean-Harmonic Mean-Median-Mode-Quartiles-Deciles Percentiles-Properties of averages and their application. Meaning, definitions, objectives of Dispersion, Range Quartile Deviation, Mean Deviation, Standard Deviation- Co-efficient of variation:

**UNIT - III: MEASURES OF CORRELATION AND REGRESSION:** Meaning, Definition and use of Correlation-Types of Correlation – Carl Pearson’s Correlation Co-efficient-Spearman’s Rank correlation –Probable error- Meaning utility of regression analysis- comparison between correlation and regression.

**UNIT- IV: SET THEORY:** Set, Subset, Types of Sets- Operations on sets- Venn Diagram – DeMorgan’s Laws- and its applications.

**UNIT - V: MATRIX:** Definition-Examples--Types of matrices- Matrix addition- Multiplication Determinant of matrices- Minors - Co-factors-Inverse of a Matrix.

**REFERENCE BOOKS:**

1. Sivayya K.V. and Satya Rao, Business Mathematics, Saradhi publication, Guntur.
2. Sancheti and Kapoor V K, Business mathematics, Sulthan Chand & Sons, New Delhi.
3. Gujpta S.C: Fundamentals of Business Statistics, Sultan Chand, New Delhi.
4. Aggarwal, Business Statisticvs, Kalyani Publishers, Hyderabad.

**Blue Print**

Units	Name of the Topic	Theory		Problems
		Essay 8M	Short 4M	Essay 8M
Unit – I	Introduction to Statistics	1	2	1
Unit – II	Measures of Central Tendency & Dispersion	-	2	2
Unit – III	Measures of Correlation & Regression	-	2	2
Unit – IV	Set Theory	-	1	2
Unit – V	Matrix	-	1	2



**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(For Admitted Batch 2018-19)**  
**II B.Com (General/Computers)**  
**III Semester Syllabus**  
**COM251 - Corporate Accounting**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

1. To provide the knowledge relating to the Accounting Standards.
2. To enable students to company final accounts using computer.
3. To enable the students to prepare financial statements of Insurance and Bank Companies

**Unit-I:**

**Accounting for Share Capital** - Issue, forfeiture and reissue of forfeited shares- concept & process of book building - Issue of rights and bonus shares - Buyback of shares (preparation of Journal and Ledger).

**Unit-II:**

**Issue and Redemption of Debentures** - Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal and Ledger).

**Unit –III:**

**Valuation of Goodwill and Shares:** Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method - Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

**UNIT – IV:**

**Company Final Accounts:** Preparation of Final Accounts – Adjustments relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers (including problems).

**Unit –V**

**Provisions of the Companies Act, 2013** relating to issues of shares and debentures - Book Building- Preparation of Balance Sheet and Profit and Loss Account – Schedule-III.

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(For Admitted Batch 2018-19)**  
**B.Com. (General/Computers)**  
**III Semester Syllabus**  
**COM252:: Business Statistics**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objective: to make students get conceptual knowledge of Business Statistics.**

**Unit 1: Introduction to Statistics:**

Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire – Frequency distribution – Tabulation - Diagrammatic and graphic presentation of data using Computers (Excel).

**Unit 2: Measures of Central Tendency:**

Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

**Unit 3: Measures of Dispersion and Skewness:**

Properties of dispersion – Range - Quartile Deviation –Mean Deviation-Standard Deviation- Coefficient of Variation-Skewness definition-Karl Pearson's and Bowley's Measures of Skewness-Normal Distribution.

**Unit 4: Measures of Correlation:**

Meaning and use of correlation – Types of correlation-Karl Pearson's correlation coefficient – Spearman's Rank correlation-probable error

**Unit 5: Analysis of Index Numbers:**

Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers – Cost of Index Numbers-Limitations of Index Numbers

**Additional Input:** Time Series Analysis

**Outcome: After learning the subject, the students are able to understand the practical Application of Business Statistics**

**Reference Books:**

1. Statistical Methods Gupta S.P
2. Fundamentals of Statistics Gupta S.C
3. Statistics-Theory, Methods and Applications Sancheti,D.C. & Kapoor V.K

**Blue Print**

Unit	Name of the topic	Problem		Theory	
		Essay 8M	Short 4M	Essay 8M	Short 4M
I	Introduction of Statistics		-	2	1
II	Measures of Central Tendency	2	1	--	1
III	Measures of Dispersion and Skewness	2	1	--	1
IV	Measures of Correlation	2	1	--	1
V	Analysis of Index Numbers	2	--	--	1



**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**(For Admitted Batch 2018-19)**

**II B.com (General), III Semester Syllabus**

**COM140 - Banking Theory & Practice**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objective:**

- Discuss and evaluate the theories relating to the role of banks as financial intermediaries.
- Understand the role of transactions costs and informational asymmetries in the operation of the banking system.
- Explain how bank-based systems differ from market-based systems.

**Unit-I: Introduction**

Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks - Central Banking Vs. Commercial Banking.

**Unit-II: Banking Systems**

Unit Banking , Branch Banking, Investment Banking- Innovations in banking – E banking - Online and Offshore Banking , Internet Banking - Anywhere Banking - ATMs - RTGS.

**Unit-III: Banking Development**

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD - EXIM Bank.

**Unit-IV: Banker and Customer**

Meaning and Definition of Banker and customer – Types of Customers - General Relationship and Special Relationship between Banker and Customer - KYC Norms.

**Unit-V: Collecting Banker and Paying Banker**

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

**Reference Books:**

- Guru Swamy, “Banking Theory and Practice” Tata Mc Graw Hill
- Krishna, Raju and Manjusha, Priya, “Banking Theory and Practice” Pragathi Prakashan educational Publishers.
- E.Gordon & K.Natarajan, “Banking Theory and Practice”, Himalaya Publishing House

**Blue Print**

Units	Essay	Short
	8 Marks	4 Marks
Unit-I	2	1
Unit-II	2	2
Unit-III	2	1
Unit-IV	2	2
Unit-V	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(For Admitted Batch 2018-19)**  
**II - B.Com (Computer Applications)**  
**III - Semester Syllabus**  
**CAP120 – OFFICE AUTOMATION TOOLS**

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Hours per week – 5, Credits: 4

**Course Objective:**

Office tools course would enable the students in crafting professional word documents, excel spread sheets, power point presentations using the Microsoft suite of office tools. To familiarize the students in preparation of documents and presentations with office automation tools.

**Course Outcomes:**

By learning the course, the students will be able to perform documentation to perform accounting operations to perform presentation skills

**Unit-I: MS-Excel:** features of Ms-Excel, Parts of MS-Excel window, entering and editing data in worksheet, number formatting in excel, different cell references, how to enter and edit formula in excel, auto fill and custom fill, printing options.

**Unit-II: Formatting options:** Different formatting options, change row height, formulae and functions, **Functions:** Meaning and advantages of functions, different types of functions available in Excel.

**Unit-III: Charts:** Different types of charts, Parts of chart, chart creation using wizard, chart operations, data maps, graphs, data sorting, filtering. Excel sub totals, scenarios, what-if analysis **Macro:** Meaning and advantages of Macros, creation, editing and deletion of macros - Creating a macro, how to run, how to delete a macro.

**Unit-IV: MS Access: Creating a Simple Database and Tables:** Features of Ms-Access, Creating a Database, Parts of Access. **Tables:** table creation using design view, table wizard, data sheet view, import table, link table. **Forms:** The Form Wizard, design view, columnar, tabular, data sheet, chart wizard.

**Unit- V: Finding, Sorting and Displaying Data:** Queries and Dynasts, Creating and using select queries, Returning to the Query Design, Multi-level sorts, Finding incomplete matches, showing All records after a Query, saving queries - Crosstab Queries. **Printing Reports:** Form and Database Printing. **Relational Databases:** Flat Versus Relational, Types of Relationships, Viewing Relationships, Defining and Redefining Relationships, Creating and Deleting Relationships.

**Additional Inputs:**

**MS-FrontPage:** How to design web page using inbuilt buttons, elements etc.



**Reference Books:**

1. Ron Mansfield, Working in Microsoft Office, Tata McGraw Hill(2008)
2. EdBott, Woody Leonhard, Using Microsoft Office 2007, Pearson Education(2007)
3. Sanjay Saxsena, Microsoft Office, 4. Microsoft Office, BPB Publications

<b>Blue Print</b>			
<b>Units</b>	<b>Name of the Topic</b>	<b>Short 4 M</b>	<b>Essay 8 M</b>
I	Introduction to Ms-Excel	1	2
II	Formatting Options	1	2
III	Different types of charts& Macros	2	2
IV	MS Access: Creating Tables, Forms	2	2
V	Finding, Sorting and Displaying Data	2	2

**MS-OFFICE LAB PRACTICALS****MS-EXCEL:**

1. Creating a new worksheet – selecting cells – Mouse and Keyboard navigation
2. Entering and editing Text – Text boxes and Text notes – undoing and operating actions
3. Entering and formatting numbers
4. Entering and Editing Formulas
5. Referencing Cells – order of evaluation in formulas
6. Lookup Tables
7. Rearranging worksheets
8. Formatting – changing column widths and row heights – changing fonts and sizes
9. Alignment – Changing colors and shades – Inserting and Removing Page Breaks
10. Mathematical Equations

**MS-ACCESS**

11. Create a pay details of employee
12. Calculate student mar details

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**I B.A (E.S.C) III Semester Syllabus**  
**((For Admitted Batch 2018-19)**  
**SEMESTER- III**  
**COM101 – FINANCIAL ACCOUNTING - I**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

**Objectives:**

- To make the students acquire the conceptual knowledge of accounting
- To equip the students with the knowledge of accounting process and preparation of final accounts
- To develop the skills of recording financial transactions and preparation of reports using computers

**Unit-I: Introduction to Accounting & Subsidiary Books**

Need for Accounting – Definition – Objectives, Advantages – Book keeping and accounting – Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).

**Unit-II: Subsidiary Books:** Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty cash Book (Problems).

**Unit-III : Trail Balance and Rectification of Errors**

Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (Problems)

**Unit-IV: Bank Reconciliation Statement**

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances - Preparation of Bank Reconciliation Statement - Problems on both favorable and unfavorable balances.

**Unit -V: Final Accounts**

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

**Additional input under autonomy:** Bills of Exchange

**Reference Books**

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

**Blue Print**

Units	Name of the Topic	Problem		Theory	
		Essay 8M	Short 4 M	Essay 8 M	Short 4 M
1	Introduction to Accounting	1	1	1	1
2	Subsidiary Books	2	1	-	1
3	Trial Balance & Rectification of Errors	1	1	1	1
4	Bank Reconciliation Statement	2	-	-	1
5	Final Accounts	2	-	-	1



**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**(For Admitted Batch 2018-19)**  
**II BBA**  
**III Semester Syllabus**  
**COM230:: Human Resource Management**

**Max. Marks: (60+40)**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

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

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

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

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

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

**Reference Books:**

1. D'Ceazo, David A., Stephen P. Robbins, and Susan L. Verhulst, Human Resource Management, John Wiley and Sons, New Delhi.
2. Ian, Beardwell, and Len Holden, Human Resource Management, Prentice Hall.
3. Dessler, Garry, Human Resource Management, Prentice Hall of India. Department of Commerce, University of Delhi 20

**Blue Print**

Units	Essay	Short
	8 Marks	4 Marks
Unit-I	2	1
Unit-II	2	2
Unit-III	2	2
Unit-IV	2	2
Unit-V	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
(For Admitted Batch 2018-19)  
II BBA**

**III Semester Syllabus  
COM231:: Organizational Behaviour**

**Max. Marks: (60+40)**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

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

**Unit-II: Personality – types – Factors influencing personality – Theories – Learning – Types of learners – The learning process – Learning theories – Organizational behaviour modification. Misbehavior – Types – Management Intervention. Emotions - Emotional Labour – Emotional Intelligence – Theories.**

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

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

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

**References:**

1. Stephen P. Robins, Organizational Behavior, PHI Learning/Pearson Education, 2008.
2. Fred Luthans, Organizational Behavior, McGraw Hill, 2001.
3. Mc Shane & Von Glinov, Organizational Behaviour, 4<sup>th</sup> Edition, Tata Mc Graw Hill, 2007.

**Blue Print**

Units	Essay	Short
	8 Marks	4 Marks
Unit-I	2	1
Unit-II	2	3
Unit-III	2	1
Unit-IV	2	2
Unit-V	2	1



**GOVERNMENT COLLEGE (AUTONOMOUS)**

**RAJAMAHENDRAVARAM**

**II B.Sc. (MSAS) PAPER - III**

**((For Admitted Batch 2018-19)**

**SEMESTER- III**

**COM246: BASICS F FINANCIAL ACCOUNTING**

**Objectives:**

To make the students acquire the conceptual knowledge of accounting

To equip the students with the knowledge of accounting process and preparation of final accounts

**Unit-I: Introduction to Accounting**

Need for Accounting – Definition – Objectives, Advantages – Book keeping and accounting – Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).

**Unit-II: Subsidiary Books and Trail Balance**

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

Preparation of Trail balance

**Unit-III: Bank Reconciliation Statement**

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 balances.

**Unit -IV: Final Accounts**

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

**UNIT- V: Depreciation and Consignment Accounts**

Meaning of Depreciation – Methods of depreciation: Straight line – Written down value and Annuity (Simple Problems).

Consignment – Features - Pro-forma invoice – Account sales Del-credery Commission – Accounting treatment in the books of the consignor and the consignee – Valuation of closing stock – Normal and abnormal Losses (Problems)

Blue Print				
Name of the Topic	Problem		Theory	
	Essay 8M	Short 4M	Essay 8M	Short 4 M
Introduction to Accounting	1	1	1	1
Subsidiary Books & Trial Balance	2	2	-	-
Bank Reconciliation Statement	2	-	-	1
Final Accounts	2	-	-	1
Depreciation & Consignment	2	-	-	2

**GOVERNMENT COLLEGE (AUTONOMOUS)::RAJAMAHENDRAVARAM**  
**(For Admitted Batch 2018-19)**  
**II B.Com (General, Computers & BIFS)**  
**IV Semester Syllabus**  
**COM141 – Accounting for Service Organisations**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

1. Understand the nature and purpose of different types of services organisations (commercial voluntary, public sector and so on)
2. Describe the different service organisations may be structured
3. Understand basic concepts of organizational structure

**Outcomes:**

1. To Understand the fundamental concepts underlying accounting, finance, management and marketing.
2. To Understand Responsibilities of service auditors.
3. To Understand opportunities and risks, developing organizational plans, allocating resources, and accomplishing objectives

**Unit —I Electricity Supply Companies:**

Accounts of Electricity supply companies: Double Accounting system-Revenue Account - Net Revenue Account - Capital Account - General Balance Sheet (including problems).

**Unit —II Bank Accounts:**

Bank Accounts - Books and Registers to be maintained by Banks – Banking Regulation Act, 1949

**Unit —III Bank Accounts Problems:**

Legal Provisions Relating to preparation of Final Accounts – Preparation of Profit/Loss Account and Balance Sheet with Schedules.

**Unit-IV: Insurance Companies**

Life Insurance Companies -Preparation of Revenue Account, Profit and Loss Account, Balance Sheet (including problems)-LIC Act, 1956.

**Unit-V: General Insurance**

Principles - Preparation of final accounts - with special reference to fire and marine insurance (problems on in Fire Insurance) – GIC Act, 1972.

**Reference Books:**

1. Corporate Accounting-RL Gupta& M. Radha Swami
2. Corporate Accounting-P.C. Tulsian
3. Advanced Accountancy: Jain and Narang
4. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing.

**Blue Print**

Unit	Topic	Essay		Short
		Problem	Theory	
I	Electricity Supply Companies	2	--	2
II	Bank Accounts	--	2	2
III	Bank Accounts Problems	2	--	
IV	Insurance Companies	2	--	2
V	General Insurance	1	1	2



GOVERNMENT COLLEGE (AUTONOMOUS)

RAJAMAHENDRAVARAM

(For Admitted Batch 2018-19)

B.Com. (General) IV Semester Syllabus

COM142 - Income Tax

Hours - 5 (Teaching - 4, Tutorial - 1), Credits: 4

**Objective:**

To make the students understand various provisions of Income Tax Act, 1961 and Calculation part of Income Tax.

**Unit-I: Introduction:**

Income Tax Law - Basic concepts: Income, Person, Assessee, Assessment year, Agricultural Income, Capital and Revenue, Residential status (including simple problems), Incomes exempt from tax.

**Unit-II: Income from Salary:**

Allowances, perquisites, profits-in-lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C (including problems).

**Unit-III: Income from House Property and Business or Profession:**

Annual value, let-out/self occupied/ deemed to be let-out house, deductions from annual value - computation of income from house property (including problems). - Profits and Gains from Business or Profession

**Unit-IV: Income from Capital Gains** - Income from other sources - (from Individual point of view) - chargeability - and assessment (including problems).

**Unit-V: Computation of total income of an individual** - Deductions under section - 80 (including simple problems).

**Course Outcome:** After learning the course, the students are able to prepare the tax returns and understand the various aspects of Income Tax.

**Reference Books:**

1. Dr. Vinod; K. Singhania; Direct Taxes - Law and Practice, Taxman Publications
2. R.G. Saha: Income Tax, Himalaya Publishing House
3. Dr. Mehrotra and Dr. Goyal; Direct Taxes - Law and Practice; Sahitya Bhavan Publications
4. Gaur and Narang; Income Tax, Kalyani Publishers, New Delhi.

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 8 M	Short 4 M	Essay 8 M	Short 4 M
1	Introduction	1	1	1	1
2	Income from Salaries	2	1	1	1
3	Income from House Property and Business or Profession	2	1	--	1
4	Income from Capital Gains	1	--	1	1
5	Computation of Total Income of an individual	1	--	1	1

**GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM**

(For Admitted Batch 2018-19)

**B.Com. (General) :: IV Semester Syllabus**

**COM253 – Business Laws**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

1. To Identify the fundamental legal principles behind contractual agreements.
2. To Examine how businesses can be held liable in tort for the actions of their employees.
3. To make the students learn the basics of business laws and apply them in real life situations, like general contracts and the sale of goods act, 1930
4. To educate the students about the Consumer Protection Act, 1986, IT Act 2000 and the Company Law.

**Outcomes:**

1. Understand the legal and fiscal structure of different forms of business organizations and their responsibilities as an employer.
2. Acquire problem solving techniques and to be able to present coherent, concise legal argument.

**Unit-I: Contract**

Meaning and Definition of Contract-Essential elements of valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872.

**Unit-II: Offer and Acceptance**

Definition of Valid Offer, Acceptance and Consideration -Essential elements of a Valid Offer, Acceptance and Consideration.

**Unit-III: Capacity of the Parties and Contingent Contract**

Rules regarding to Minors contracts - Rules relating to contingent contracts - Different modes of discharge of contracts-Rules relating to remedies to breach of contract.

**Unit-IV: Sale of Goods Act 1930**

Contract of sale - Sale and agreement to sell - Implied conditions and warranties - Rights of unpaid vendor.

**Unit-V: Cyber Law and Contract Procedures - Digital Signature - Safety Mechanisms.**

**Reference Books:**

1. J. Jaysahcar, Business Laws, Margham Publication. Chennai-17
2. Ktfpoor ND, Mercentile Law , Sultan Chand
3. Tulsian, Business Law Tata

**Blue Print**

Units	Name of the Topic	Theory	
		Essay 8M	Short 4 M
Unit – I	Contract	2	2
Unit – II	Offer & Acceptance Consideration	2	2
Unit – III	Capacity to Contract & Contingent Contract	2	2
Unit – IV	Sale of Goods Act	2	1
Unit – V	Cyber Law	2	1



**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
(For Admitted Batch 2018-19)  
B.Com. (Computers & BIPS) IV Semester Syllabus  
COM143 – Business Laws and Income Tax**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objective:**

- To Identify the fundamental legal principles behind contractual agreements.
- To make the students understand various provisions of Income Tax Act, 1961 and Calculation part of Income Tax.

**Outcomes:**

- To make the students learn the basics of business laws and apply them in real life situations, like general contracts and the Sale of Goods Act 1930
- To Educate the students about Consumer Protection Act 1986, Information Technology Act 2000 and the Company Law.

**Unit – I: Contract**

Meaning and Definition of Contract – Essential elements of valid contract – Valid, Void and Voidable Contracts – Indian Contract Act, 1872

**Unit – II: Offer and Acceptance**

Definition of valid offer, acceptance and consideration – Essential elements – of a valid offer, acceptance and consideration

**Unit – III: Capacity of Parties and Contingent Contract**

Rules regarding to minor contracts – Rules relating to contingent contracts- Different modes of discharge of contracts – Rules relating to remedies to breach contract.

**Unit – IV: Income Tax Law**

Basic Concepts : Income , Person, Assesse, Assessment year, Agricultural income, capital and revenue, Residential Status, Income Exempt from tax (theory only).

**Unit – V: Income from Salary**

Allowances, perquisites, profits in lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C(including problems)

**Reference Books:**

1. J. Jaysahicar, Business Laws, Margham Publication. Chennai-17
2. Ktfpoor ND, Mercentile Law , Sultan Chand
3. Tulsian, Business Law Tata
4. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications

**Blue Print**

Units	Name of the Topic	Theory		Problems	
		Essay 8M	Short 4M	Short 4M	Essay 8 M
Unit – I	Contract	2	2	-	
Unit – II	Offer & Acceptance Consideration	2	2		
Unit – III	Capacity to Contract & Contingent Contract	2	2		
Unit – IV	Income Tax Law	1	1	1	
Unit – V	Income from Salary	1	1		1

GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM  
(Accredited by NAAC "A" Grade)

II - B.Com (Computer Applications) EM & TM:: IV - Semester  
(For Admitted Batch 2018-2019)

SYLLABUS  
CAP167 - PYTHON PROGRAMMING

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OBJECTIVES:

- Introduction to Scripting Language
- Exposure to various problems solving approaches of computer science

UNIT – I

Introduction: History of Python, Need of Python Programming, Applications Basics of Python Programming Using the REPL (Shell), Running Python Scripts, Variables, Assignment, Keywords, Input-Output, Indentation

UNIT – II

Types, Operators and Expressions: Types - Integers, Strings, Booleans; Operators- Arithmetic Operators, Comparison (Relational) Operators, Assignment Operators, Logical Operators, Bitwise Operators

UNIT - III

Membership Operators, Identity Operators, Expressions and order of evaluations Control Flow- if, if-elif-else, for, while, break, continue, pass

UNIT – IV

Data Structures: Lists, Operations, Slicing, Methods, Tuples and Sets.

UNIT – IV

Data Structures: Dictionaries, Sequences and comprehensions.

**TEXT BOOKS**

1. Python Programming: A Modern Approach, VamsiKurama, Pearson
2. Learning Python, Mark Lutz, Orielly

**Reference Books:**

1. Think Python, Allen Downey, Green Tea Press
2. Core Python Programming, W.Chun, Pearson.
3. Introduction to Python, Kenneth A. Lambert, Cengage



**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
 II B.Com (BIFS), IV SEMESTER  
 (For Admitted Batch 2018-19)  
**COM218 : INSURANCE AND RISK MANAGEMENT**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

- a) To acquaint the student with the basic knowledge of the principles of Insurance and risk management, regulations of insurance business in competitive world.
- b) To gain knowledge in financial and legal aspects of insurance management and its regulation and various policies of insurance.

**UNIT-I: Introduction and Scope of Insurance:**

Historical perspective, Conceptual Framework, Meaning, Nature, Advantages and Scope of Insurance, Classification of Insurance Business viz., Life Insurance and General Insurance. Fundamental principles of insurance- Indian Insurance Sector-

**UNIT-II: Insurance Policies:**

Kinds of Life Insurance Policies-ULIPs- Types of General Insurance – Policies of General Insurance- General Insurance Act-Motor, Fire Marine and Agricultural Insurance and other insurances - Operation of Insurance Companies in India

**UNIT-III: Risk and Insurance**

Concept of Risk- Types of Risks- Risk Management objectives and Importance-Tools of Risk Management- Role of Actuaries- Product framing, Underwriting guidelines, Re-insurance, Preparation of Insurance Documents, Policy Conditions.

**UNIT-IV: Financial Aspects of Insurance Management**

Role of Financial Institutions, Insurance Companies, Financial Market, Structure and functions, Important Life Insurance Products and General Insurance Products, Determination of Premiums and Bonuses, Distribution Channels of Insurance - Reforms in Indian Insurance Industry

**UNIT-V: Insurance Laws and Regulations**

Insurance Act 1938, Life Insurance Corporation Act 1956, IRDA Act 1999 and IRDA (Insurance Regulatory Development Authority) Regulations. Ombudsman Scheme, Code of Conduct in Advertising, Financial Planning and Taxation, Tax Benefits under Life Insurance Policies

**Reference Books:**

1. Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., NewDelhi)
2. Life Insurance – Institute of Insurance, Mumbai
3. General Insurance – Institute of Insurance, Mumbai
4. Sharma R.S. – Insurance : Principles and Practice, 1960 Vora Bombay

Blue Print			
Units	Topic	8 Marks	4 Marks
I	Introduction and Scope of Insurance	2	2
II	Insurance Policies	2	2
III	Risk and Insurance	2	1
IV	Financial Aspects of Insurance Management	2	1
V	Insurance Laws and Regulations	2	2

**Government College (Autonomous), Rajahmundry**

**Foundation Course**

**ENTREPRENEURSHIP**

**Syllabus For all Degree Programmes. w.e.f. 2018-19**

**(Revised in April, 2016)**

Max. Marks: 50

(Total 30 Hrs)

**Unit-I: Entrepreneurship:** Entrepreneur characteristics – Classification of Entrepreneurships – Incorporation of Business – Forms of Business organizations – Role of Entrepreneurship in economic development –Start-ups.

**Unit-II: Idea Generation and Opportunity Assessment:** Ideas in Entrepreneurships – Sources of New Ideas – Techniques for generating ideas – Opportunity Recognition – Steps in tapping opportunities.

**Unit-III: Project Formulation and Appraisal :** Preparation of Project Report – Content; Guidelines for Report preparation – Project Appraisal techniques – economic – Steps Analysis; Financial Analysis; Market Analysis; Technical Feasibility.

**Unit-iv: Institutions Supporting Small Business Enterprises:** Central level Institutions: NABARD; SIDBI, NIC, KVIC; SIDIO; NSIC Ltd; etc. – state level Institutions –DICs- SFC- SSIDC- Other financial assistance.

**Unit-V: Government Policy and Taxation Benefits:** Government Policy for SSIs- tax Incentives and Concessions –Non-tax Concessions –Rehabilitation and Investment Allowances.

**Reference Books:**

1. Arya Kumar, Entrepreneurship, Pearson, Delhi, 2012.
2. Poornima M.CH., Entrepreneurship Development –Small Business enterprises, Pearson, Delhi,2009
3. Michael H. Morris, ET. al., Entrepreneurship and Innovation, Cen gage Learning, New Delhi, 2011

**Blue Print**

Unit	Name of the Unit	8 Marks	4 Marks
1	Entrepreneurship	2	2
2	Idea Generation and Opportunity Assessment	2	1
3	Project Formulation and Appraisal	2	2
4	Institutions Supporting Small Business Enterprises	2	2
5	Government Policy and Taxation Benefits	2	1



**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B. A (ESC)  
VI - Semester Syllabus (For Admitted Batch 2017-18)  
COM150:: MANAGEMENT ACCOUNTING**

Hours per week – Teaching : 4, Tutorial : 1, Credits: 4

**Objectives:**

- Apply managerial accounting and its objectives in a way that demonstrates a clear understanding of ethical responsibilities.
- Prepare various costing schedules where an analysis of cost classification, behaviour, and type is completed.

**Outcomes:**

- To enable the students to analyse the financial statements by applying various tools and interpret the results of financial statement analysis
- To critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques

**Unit-I: Management Accounting:** Interface with Financial Accounting and Cost Accounting - Financial Statement analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems).

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

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

**Unit-IV: Cash Flow Statement:** Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

**Unit-V: Break-Even Analysis and Decision Making:** Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision - Lease/own Decision (including Problems).

**Reference Books:**

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.

Units	Name of the Topic	Theory		Problems	
		Essay 8M	Short 4M	Essay 8M	Short 4M
Unit – I	Management Accounting	1	1	1	1
Unit – II	Ratio Analysis	-	1	2	1
Unit – III	Funds Flow Statement	1	1	1	1
Unit – IV	Cash Flow Statement	1	1	1	-
Unit – V	Break Even Analysis and Decision Making	-	1	2	-

**GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM**  
**II BBA , SEMESTER IV- SYLLABUS**  
 (For Admitted Batch 2018-19)  
**COM232::FINANCIAL MANAGEMENT**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Course Objective:** to develop an understanding of the Finance functions and relevant techniques of financial administration.

**Unit – I: INTRODUCTION:** Nature, Scope and Objectives of Financial Management: Finance Function – Profit Goal vs. Wealth Goal Maximization; Techniques of Financial Analysis: Funds Flow Analysis and Ratio Analysis Role of Financial Manager in Modern Environment.

**Unit – II: INVESTMENT DECISION:** Techniques of Appraisal; Process of Capital Budgeting – Risk vs Return Traditional and Modern Techniques. (Including problems)

**Unit – III: FINANCING DECISIONS:** Capital Structure – Determinants; Leverages – Financial, Operating and Combined: Cost of Capital. (Including problems)

**Unit – IV: DIVIDEND AND RETAINED EARNINGS:** Dividend Policy Decisions; Parameters, Dividend Models; Policies Regarding Retained Earnings. (Including problems)

**Unit – V: WORKING CAPITAL MANAGEMENT:** Concept, Need and Determinants of Working Capital - Working Capital Cycle – Working Capital Policy. (Including problems)

**REFERENCE BOOKS :**

1. Brearley, Richard and Myers, Steward: Principles of Corporate Finance, New York, McGraw Hill.
2. Soloman, Ezra, Theory of Financial Management, Columbia Press.
3. James C. Van Horne, Financial Management and Policy, Prentice Hall of India.
4. Weston J. Fred and Brigham, Eugne F., Managerial Finance, Dryden Press.

**BLUE PRINT**

<b>Blue Print</b>					
<b>Units</b>	<b>Name of the Topic</b>	<b>Problem</b>		<b>Theory</b>	
		<b>Essay 8 M</b>	<b>Short 4 M</b>	<b>Essay 8 M</b>	<b>Short 4 M</b>
1	Introduction	1	-	1	1
2	Investment Decision	1	-	1	2
3	Financing Decisions	1	-	1	2
4	Dividend and Retained Earnings	1	-	1	1
5	Working Capital Management	1	-	1	2



**GOVERNMENT COLLEGE (AUTONOMOUS):: RAJAMAHENDRAVARAM**  
**II BBA , SEMESTER IV- SYLLABUS**  
 (For Admitted Batch 2018-19)  
**COM233::MARKETING MANAGEMENT**

Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4

**OBJECTIVES**

- 1) To familiarize the students with the core Concepts of Marketing
- 2) To acquaint them with different Marketing functions, principles and strategies.

**UNIT-I:** Introduction to Marketing – Nature, Scope and Importance of Marketing – Concepts and Approaches to Marketing – Product Vs. Service Marketing, Role of Marketing in the Economic Development – Latest Trends in Marketing.

**UNIT-II:** Analyzing Consumer Markets and Buyer Behaviour – Factors Influencing the Buyer Behaviour; Market Segmentation and Targeting, Positioning.

**UNIT-III:** Marketing Mix Strategies & Extended Marketing Mix : Product & Service Mix, Classification of Products – Product Life Cycle Stages, New Product Development

**UNIT-IV:** Pricing & Channels of Distribution: Pricing Objectives – Factors Influencing the Pricing Policy – Pricing Methods, Channels of Distribution – Channel Design Decisions – Channel Management.

**UNIT-V:** Promotion Mix – Importance of Promotion – Managing Advertising – Sales Promotion, Personal Selling and Direct Marketing, Publicity and Public Relations.

**REFERENCE BOOKS**

1. W.J. Stanton (2011), *Fundamentals of Marketing*, New Delhi: McGraw Hill Publishing Co. Ltd.,
2. Sontakki C.N. (2012), *Marketing Management*, New Delhi: Kalyani Publications.

<b>BLUE PRINT</b>			
<b>Units</b>	<b>Name Of The Unit</b>	<b>Essays (8 M)</b>	<b>Shorts (4M)</b>
<b>1</b>	Introduction to Marketing	<b>2</b>	<b>1</b>
<b>2</b>	Analyzing Consumer Markets and Buyer Behaviour	<b>2</b>	<b>2</b>
<b>3</b>	Marketing Mix Strategies & Extended Marketing Mix	<b>2</b>	<b>2</b>
<b>4</b>	Pricing & Channels of Distribution	<b>2</b>	<b>2</b>
<b>5</b>	Promotion Mix	<b>2</b>	<b>1</b>

**GOVERNMENT COLLEGE (AUTONOMOUS):: RAJAMAHENDRAVARAM**  
**II BBA , SEMESTER IV- SYLLABUS**  
**(For Admitted Batch 2018-19)**

**COM324:: Business Ethics and Corporate Governance**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Learning Objectives:**

- To provides students a contextual understanding of ethical/unethical issues in business
- To stimulate thinking on ethical issues, and professional challenges encountered in business
- To enable students to recognize and manage ethical issues and to formulate their own standards of integrity and professionalism

**Unit- I:**

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

**Unit- II:**

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

**Unit- III:**

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

**Unit- IV:**

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

**Unit-V:**

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

**Reference Books :**

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

Blue Print			
Units	Name of the Unit	Essays (8 Marks)	Shorts (4 Marks)
1	Ethics	2	2
2	Corporate Culture and Ethics	2	2
3	Responsibility of Business	2	2
4	Ethical issues in Finance	2	1
5	Corporate Governance	2	1



**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B. Com (General/Computers)  
V - Semester Syllabus (For Admitted Batch 2017-18)**

**COM149::COST ACCOUNTING**

**Max. Marks: (60+40)**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

1. To impart conceptual knowledge of Cost accounting
2. To train the students in finding the cost of products using different methods of Costing

**Unit-I: Introduction:** Cost Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.

**Unit-II: Elements of Cost:** Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems).

**Unit-III: Labour and Overheads:** Labour: Control of labour costs – time keeping and time booking – Idle time –Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.

**Unit-IV: Methods of Costing:** Job costing – Process Costing - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products (including problems).

**Unit -V: Costing Techniques:** Marginal Costing – Standard costing – Variance Analysis (including problems).

**Reference Books:**

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.

<b>Blue Print:</b>					
Units	Name of the Topic	Problem		Theory	
		Essay 8 M	Short 4 M	Essay 8 M	Short 4 M
1	Introduction	1	-	1	2
2	Material Cost- Pricing Methods	2	-	-	1
3	Labor Cost	1	1	-	-
	Overheads	1	-	-	1
4	Process Costing	1	-	-	1
	Job Costing	-	-	1	-
5	Marginal Costing	1	1	-	-
	Standard Costing	1	-	-	1

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B. Com (General/Computers), V - Semester Syllabus  
(For Admitted Batch 2017-18)  
COM151::INDIRECT TAXES**

**Max. Marks: (60+40)**

**Hours : 5 (Teaching-4, Tutorial-1), Credits:4**

**Objective: to make students get knowledge on various aspects of Indirect Taxes with special reference to recently enacted GST.**

**UNIT – I**

History of Indirect Taxes in India – Multiple laws, taxes, compliances, and effect – effect on inflation and pricing. History of GST in India – 2004-2018; implementation challenges, restructuring of the departments of taxation. **(10 Hours)**

**UNIT -II**

IGST, SGST and CGST- Act, rules, notifications, department hierarchy. Goods and services, threshold limit (Sec.22,23); registration, amendment and Cancellation(Sec.17) **with Lab work** - Supply of goods, types- mixed, composite, exempted, and taxable. Taxable person –composition, non-composition (Sec. 8,9,10)- rules for composition option – option, withdrawal procedure. **(15 hours)**

**UNIT – III**

Output Tax – Schedules, Rates, exemptions, zero-rated – Input Tax Credit – Blocked Credits Reversal of input tax credit – Place of Supply (Sec.11 of IGST Act) – Time of supply – value of supply – Act – Rules. **(10 hours)**

**UNIT – IV**

Invoice – Debit Notes – Credit Notes – Bill of Supply – Receipts. Accounts and records with rules-Exports refund – procedure – Way Bill – Rules (Sec. 138) penalties and assessment procedures and audit. Returns – GSTR 3/3-b,4,1,,12, 2, 2A, Annual returns - *with lab Work on online filing procedure- Computation of Tax and Compliance Procedures involving problems.* **(15 Hours)**

**UNIT – V**

Customs Duty – Introduction – Basic Concepts – Scope and Coverage of Customs Duty – Nature of Customs Duty – Classification of Customs – types of Customs Duties – exemptions from Customs Duty – Valuation of Customs Duty(including Problems )- Customs Procedures – Import Procedure – Export Procedure – Baggage – Courier and Post – Warehousing in Customs – Duty Drawback. **(10 Hours)**

**Outcome: After learning the subject the students are able to work with ITC and GST Provisions Practically**



**GOVERNMENT COLLEGE (AUTONOMOUS) - RAJAMAHENDRAVARAM**  
**III B. Com (General/Computers), V - Semester Syllabus**  
**(For Admitted Batch 2017-18)**

**COM153::COMMERCIAL GEOGRAPHY**

Max. Marks: (60+40)

Hours : 5 (Teaching-4, Tutorial-1), Credits:4

**Objectives:**

- Students will acquire an understanding of and appreciation for the relationship between geography and culture. Students will acquire an understanding of and appreciation for the role that geography can play in community engagement. Students will develop the ethical aptitudes and dispositions necessary to acquire and hold leadership positions in industry, government, and professional organizations.

**Unit -I: The Earth:** Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

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

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

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

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

**Reference Books:**

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

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 8 M	Short 4 M
I	THE EARTH	2	2
II	INDIA – AGRICULTURE	2	2
III	INDIA – FORESTRY	2	1
IV	INDIA – MINERALS AND MINING	2	1
V	INDIA – WATER RESOURCES - RIVERS	2	2

GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B. Com (Computers), V - Semester Syllabus  
(For Admitted Batch 2017-18)  
COM152::TAXATION

Max. Marks: (60+40)

Hours : 5 (Teaching-4, Tutorial-1), Credits:4

Course Objective: to make the students learn about the fundamental principles of various Taxation aspects.

**UNIT – I Introduction:** Objectives – Principles of Taxation – Brief History of Taxation system in India – Basic concepts – Capital and Revenue, Basis of charge – Exempted Incomes u/s 10

-Residential Status – Income Tax Authorities.

**UNIT –II Computation of Total Income:** Income from salary, Income from House Property , Income from Business or Profession, Deemed Profits chargeable to tax, Income from Capital Gains, Income from Other Sources.

**UNIT – III Deductions from Gross Total Income:** Deductions specified under Sec.80 C to 80 U. Computation of Total Income of an individual – Tax Deducted at Source (TDS)– Preparation of Tax Returns (**Simple problems**).

**UNIT – IV Goods and Services Tax:** Genesis of GST- Framework of GST – Benefits of GST – Composite and Mixed Supplies – Output Tax – Composition – Input Tax – Indirect Tax Authorities.

**UNIT – V Customs Duty** –Introduction –*Basic* Concepts – Scope and Coverage of Customs Duty –Nature of Customs Duty–Classification of Customs–Types of Customs Duties– Baggage Rules and Duty Drawback Scheme. (**Simple Problems**)

Course Outcome: After learning the subject, the students will be able to prepare the tax returns.

Reference Books:

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

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 8 M	Short 4 M	Essay 8 M	Short 4 M
I	Introduction	-	-	1	2
II	Computation of Total Income	-	-	1	2
III	Deductions from Gross Total Income	1	-	2	1
IV	Goods and Services Tax	-	-	2	1
V	Customs Duty	1	-	2	2



**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**III B.Com-General (EM & TM) V - Semester Syllabus**  
**(For Admitted Batch 2017-18)**  
**Cluster - I: (a) Banking and Financial Services**

**COM166:: CENTRAL BANKING**

Max. Marks: (60+40)

Hours : 5 (Teaching-4, Tutorial-1), Credits:4

**Objectives:**

- The student knows and understands the basic tasks of central banks in market economies.
- Student is able to identify the macro economic factors affecting the intensity of inflation processes.
- Student understands the nature and mechanisms of the inflation tax and is aware that inflation requires public attention and control.

**Unit-I: Introduction:** Evolution and Functions of Central Bank - Development of Central Banks in Developed and Developing countries - Trends in Central Bank Functions.

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

**Unit-III: Monetary and Credit Policies:** Monetary policy statements of RBI - CRR - SLR - Repo Rates - Reverse Repo Rates - Currency in circulation - Credit control measures.

**Unit-IV: Inflation and price control by BRI:** Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures.

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

**Reference Books:**

1. Reserve Bank of India Publication, Functions and Working of the RBI.
2. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
3. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
4. S.V. Joshi, C.P. Rodrigues and Azhar Khan, Indian Banking System, MacMillan Publishing.

UNIT	Name of the Topic	Blue Print:	
		Theory	
		Essay 8 M	Short 4 M
I	Introduction	2	2
II	Central banking in India	2	2
III	Monetary and Credit Policies	2	1
IV	Inflation and price control by BRI	2	1
V	Supervision and Regulation	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)  
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III B.A. (E.S.Commerce) V - Semester Syllabus  
(For Admitted Batch 2017-18)  
Cluster – I: (b) Banking and Financial Services**

**COM167::RURAL AND FARM CREDIT**

**Max. Marks: (60+40)**

**Hours : 5 (Teaching-4, Tutorial-1), Credits:4**

**Objectives:**

- To provide credit to small and marginal farmers, agricultural labourers, artisans, small entrepreneurs and persons of small means engaged in trade or other productive activities.
- To mobilize deposits in rural areas.
- To expand branch banking in remote and unbanked areas.

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

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

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

**Unit-IV: Sources of Farm Credit:** Cooperative Credit: PACS - APCOB - NABARD - Lead Bank Scheme - Role of Commercial and Regional Rural Banks - Problems of recovery and over dues.

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

**Reference Books:**

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

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 8 M	Short 4 M
I	Rural Credit	2	2
II	Rural Credit Agencies	2	2
III	Farm Credit	2	2
IV	Sources of Farm Credit	2	1
V	Farm Credit Analysis	2	1



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**III B. Com - General (EM&TM), V - Semester Syllabus**  
**(For Admitted Batch 2017-18)**  
**Cluster - II: (a) Corporate Accounting**  
**COM160::ACCOUNTING & AUDITING STANDARDS**  
**Syllabus**

**Max. Marks: (60+40)**

**Hours : 5 (Teaching-4, Tutorial-1), Credits:4**

**Course Objective:** To make the students get knowledge of Accounting and Auditing Standards, International Financial Reporting Standards and working knowledge on some selected Accounting Standards.

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

**Unit-II: Accounting Standards (AS-1 to AS-16):** AS-1: Disclosure of Accounting policies – AS- 2: Valuation of inventories –AS-3: Cash flow statement – AS-4: Contingencies and Events occurring the after the Balance Sheet date – AS-5: Net profit or Loss, prior period items and changes in Accounting Policies – AS-6: Depreciation Accounting AS-7: Construction Contracts – AS-8: Accounting for Research and Development - AS-9: Revenue Recognition – AS 10: Accounting for Fixed Assets - AS-11: Effects of changes in Foreign Exchange Rates- AS-12: Accounting for Government grants – AS-13: Accounting for Investments – AS-14: Accounting for Amalgamations – AS-15: Employee benefits – AS-16: Borrowing costs (Simple problems on AS-2 and AS-6).

**Unit-III: Accounting Standards (AS-17 to AS-32):** – AS-17: Segment Reporting – AS-18: Related party disclosures – AS-19: Leases – AS-20: Earnings Per Share - AS-21: Consolidated Financial Statements – AS-22: Accounting for Taxes – AS-23: Accounting for Investments – AS-24: Discontinuing operations – AS-25: Interim Financial Reporting – AS-26: Intangible assets – AS-27: Financial Reporting of interests in Joint Ventures – AS-28: Impairment of Assets – AS-29: Provisions, Contingent Liabilities and Assets; AS-30: Financial Instruments: Recognition and Measurement; AS- 31: Financial Instruments: Presentation – AS-32:Financial Instruments: Disclosures (Simple problems on AS-19 and AS-20).

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

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

**Course Outcome:** After learning the subject, the students are able to understand the practical application of Accounting, Auditing and Reporting Standards.

**Reference Books:**

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.

**Blue Print**

Unit	Name of the Topic	Problem		Theory	
		Essay 8M	Short 4M	Essay 8M	Short 4M
I	Introduction	--	-	2	2
II	Accounting Standards (AS-1-AS-16)	1(AS- 6)	1(AS-2)	1	1
III	Accounting Standards (AS-17-AS-32)	1(AS-19)	1(AS-20)	1	1
IV	Auditing Standards	--	--	2	1
V	International Financial Reporting Standards (IFRS)	--	--	2	1



**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B. Com - General (EM&TM), V - Semester Syllabus  
(For Admitted Batch 2016-17)  
Cluster – II: (b) Corporate Accounting  
COM161::ACCOUNTING FOR GOVERNMENT ENTITIES**

**Max. Marks: (60+40) Hours : 5 (Teaching-4, Tutorial-1), Credits:4**  
Learning outcomes:

1. To understand the provisions and process of accounting for government Organizations.
2. To understand the standards & procedures for control of government organisations spending and accountability.
3. To understand in specific department accounts viz., Railways, defence- CPWD

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

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

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

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

**Unit-V: Case Studies:** Railway Accounts - Defence Accounts - CPWD Accounts, etc.  
Additional input: government accounting rules 1990.

**Reference Books:**

1. Jain, S.P., Narang, K.L., Advanced Accountancy (Vol-1), Kalyani Publishers, Ludhiana.
2. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting, Cengage Learning, USA.
3. K.K. Bhardwaj, Public Accounting and Auditing (office of the Comptroller and Auditor General of India), Mittal Publications, New Delhi.
4. K. B. Verma, Reading in Indian Railway Finance, Academic Foundation, Delhi.

<b>Blue Print</b>			
<b>Units</b>	<b>Name of the Topic</b>	<b>Theory</b>	
		<b>Essay 8 M</b>	<b>Short 4 M</b>
I	<b>General Principles</b>	2	2
II	<b>Role of Comptroller and Auditor General of India</b>	2	2
III	<b>Government Accounting Standards</b>	2	2
IV	<b>Financial Reporting</b>	2	1
V	<b>Case Studies</b>	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B. Com - General (EM&TM), V - Semester Syllabus  
(For Admitted Batch 2016-17)  
Cluster – III: (a) Insurance  
COM172::LIFE INSURANCE**

**Max. Marks: (60+40) Hours : 5 (Teaching-4, Tutorial-1), Credits:4**

**Unit-I: Principles of Life Insurance:** Life Insurance Products - Pensions and Annuities - Risk Assessment and Underwriting - Premium Setting- Product Development - Tax planning.

**Unit-II: Principal of Utmost Good Faith:** Insurable Interest, Medical Examination - Age proof, Special reports - Premium payment - Lapse and revival – Premium, Surrender Value, Non-Forfeiture Option - Assignment Nomination Loans – Surrenders - Foreclosure.

**Unit-III: Features of Life insurance contract:** Types of Policies – Investment of funds – Bonus option – Annuity Contracts - Group Insurance – Group Gratuity Schemes - Group Superannuation Schemes, Social Security Schemes, etc.

**Unit-IV: Plans of Life Insurance:** Types of Plans: Basic - Popular Plans - Convertible - Joint Life Policies - Children's Plans - Educational Annuity Plans - Variable Insurance Plans – Riders - For Handicapped, etc.

**Unit-V: Policy Claims:** Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement - Consumer Protection Act relating to life insurance and insurance claims.

**Reference Books:**

1. G. S. Pande, Insurance – Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
3. G. R. Desai, Life Insurance in India, MacMillan India.
4. Taxman, Insurance Law Manual.

<b>Blue Print</b>		
<b>Name of the Topic</b>	<b>Theory</b>	
	<b>Essay 8 M</b>	<b>Short 4 M</b>
<b>Principles of Life Insurance</b>	2	2
<b>Principal of Utmost Good Faith</b>	2	2
<b>Features of Life insurance contract</b>	2	2
<b>Plans of Life Insurance</b>	2	1
<b>Policy Claims</b>	2	1



**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B.A (ESC) V - Semester Syllabus  
(For Admitted Batch 2017-18)**

**COM166:: CENTRAL BANKING**

Hours per week - 5 (Teaching-4, Tutorial-1), Credits: 4

**Objectives:**

- The student knows and understands the basic tasks of central banks in market economies.
- Student is able to identify the macro economic factors affecting the intensity of inflation processes.
- Student understands the nature and mechanisms of the inflation tax and is aware that inflation requires public attention and control.

**Unit-I: Introduction:** Evolution and Functions of Central Bank - Development of Central Banks in Developed and Developing countries - Trends in Central Bank Functions.

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

**Unit-III: Monetary and Credit Policies:** Monetary policy statements of RBI - CRR - SLR - Repo Rates - Reverse Repo Rates - Currency in circulation - Credit control measures.

**Unit-IV: Inflation and price control by RBI:** Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures.

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

**Reference Books:**

5. Reserve Bank of India Publication, Functions and Working of the RBI.
6. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
7. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
8. S.V. Joshi, C.P. Rodrigues and Azhar Khan, Indian Banking System, MacMillan Publishing.

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 8 M	Short 4 M
I	Introduction	2	2
II	Central banking in India	2	2
III	Monetary and Credit Policies	2	1
IV	Inflation and price control by RBI	2	1
V	Supervision and Regulation	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B.A. (E.S.Commerce) V - Semester Syllabus  
(For Admitted Batch 2017-18)  
COM167::RURAL AND FARM CREDIT**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 4

**Objectives:**

- To provide credit to small and marginal farmers, agricultural labourers, artisans, small entrepreneurs and persons of small means engaged in trade or other productive activities.
- To mobilize deposits in rural areas.
- To expand branch banking in remote and unbanked areas.

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

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

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

**Unit-IV: Sources of Farm Credit:** Cooperative Credit: PACS - APCOB - NABARD - Lead Bank Scheme - Role of Commercial and Regional Rural Banks - Problems of recovery and over dues.

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

**Reference Books:**

5. National Bank of Agricultural and Rural Development (NABARD) Annual report.
6. Rural Development, Sundaram I.S., Himalaya Publishing House, Mumbai.
7. Rural Credit in India, C.S.Rayudu, Mittal Publications.
8. Farm Credit and Co-operatives in India, Tiruloati V., Naidu. V T Naidu, Vora & Co. Pub. Ltd.

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 8 M	Short 4 M
I	Rural Credit	2	2
II	Rural Credit Agencies	2	2
III	Farm Credit	2	2
IV	Sources of Farm Credit	2	1
V	Farm Credit Analysis	2	1



**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM**  
**III B. Com (General, Computers & BIFS), VI - Semester Syllabus**  
**(For Admitted Batch 2017-18)**  
**COM186:: MARKETING**

**Hours - 5 (Teaching - 4, Tutorial - 1), Credits: 4**

**Objectives:**

1. To identify the costs and benefits of Marketing channels for to develop the Individual Business units.
2. To understand how organizations identify customers and their wants /needs.
3. To comprehend Marketing decision based on elements involved in Marketing.

**Outcomes:**

1. To identify the core concepts of Marketing and the role of Marketing in Business and Society.
2. To understand the knowledge of Social, Legal, Ethical and Technological forces on Marketing decision-making and ability to develop marketing strategies based on Product, Price, Place and promotion objectives.

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

**Unit-II: Consumer Markets and Buyer Behaviour:** Buying Decision Process - Stages - Buying Behaviour - Market Segmentation - Selecting Segments - Advantages of Segmentation.

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

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

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

**Reference Books:**

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

<b>Blue Print</b>		
<b>Name of the Topic</b>	<b>Short 4 M</b>	<b>Essay 8 M</b>
Introduction	2	2
Consumer Markets and Buyer Behaviour	1	2
Product Management	1	2
Pricing Decision	2	2
Promotion and Distribution	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**III B. Com (General, Computers & BIFS), VI - Semester Syllabus**  
**(For Admitted Batch 2017-18)**  
**COMI48 :: AUDITING**  
**Hours - 5 (Teaching - 4, Tutorial - 1), Credits: 4**

**Objectives:**

1. To impart knowledge pertaining to basic concepts of auditing
2. To acquaint oneself with auditing procedure and report writing

**Outcomes:**

1. To understand the Auditors' liabilities, and be able to apply case law in making a Judgement whether auditors might be liable to certain parties.
2. To discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society

**Unit-I: Introduction:** Meaning - Objectives - Importance of Auditing - Auditing as a Vigil Mechanism - Role of Auditor in checking corporate frauds.

**Unit-II: Types of Audit:** Based on Ownership and time - Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits.

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

**Unit-IV: Vouching and Investigation:** Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation

**Unit-V: Company Audit and Auditors Report:** Auditor's Qualifications - Appointment and Reappointment - Rights, duties, liabilities and disqualifications - Audit report: Contents - Preparation - Relevant Provisions of Companies Act, 2013.

**References:**

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

<b>Blue Print</b>		
<b>Name of the Topic</b>	<b>Short 4 M</b>	<b>Essay 8 M</b>
Introduction	2	2
Types of Audit	2	2
Planning of Audit	2	2
Vouching and Investigation	1	2
Company Audit and Auditors Report	1	2



**GOVERNMENT COLLEGE (AUTONOMOUS)  
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III B. Com (General), VI - Semester Syllabus  
(For Admitted Batch 2017-18)**

**COM 193: FINANCIAL REPORTING**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Course Objective:** To make the students to get knowledge of Corporate Financial Reporting and working knowledge on Minority Interest, Goodwill Calculation etc.

**Unit-I: Corporate Financial Reporting:** Issues and problems of financial statements - Balance sheet and profit and loss account - Recent trends in reporting.

**Unit-II: Consolidated Financial Statements:** Purposes of consolidated financial statements - Consolidation procedures – Minority interests, Goodwill, Treatment of pre- acquisition and post- acquisition profits (including Simple Problems)

**Unit-III: Companies Act 2013 - Reporting requirements - National Financial Reporting Authority (NFRA).**

**Unit-IV: Companies Act, 2013 - Board of Directors - Director's Report - Business Responsibility report - Corporate Governance Reporting - Corporate Social Responsibility reporting.**

**Unit-V: Developments in Financial Reporting:** Value Added Statements: Economic Added Value, Market Value - Shareholders' Value - Human Resource Reporting – Reporting on Price Level changes.

**Course Outcome:** After learning the subject, the students are able to understand various Corporate Financial Reporting Practices.

**Reference Books:**

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.

**Blue Print**

Unit	Name of the Topic	Problem		Theory	
		Essay 8M	Short 4 M	Essay 8 M	Short 4 M
I	Corporate Financial Reporting	-	-	2	2
II	Consolidated Financial Statements	1	1	1	1
III	Companies Act, 2013	-	-	2	1
IV	Companies Act, 2013	-	-	2	2
V	Developments in Financial Reporting	-	-	2	2

**Learning outcomes/objectives:**

- ✓ To understand the process of accounting for public and private companies.
- ✓ To understand the standards and procedures for control of different companies spending and accountability
- ✓ To understand preparation of account in general organisations i.e., Human resource accounting, Inflation accounting, Environmental accounting.

**Unit-I: Human Resource Accounting:** Methods; Cost approach - Replacement cost approach - Present value of future earnings approach - Expense model - Model on human resource accounting (including problems).

**Unit-II: Social Accounting:** Rationale for Social Accounting - Qualitative and quantitative social accounting disclosures - Evaluation of social accounting reports.

**Unit-III: Inflation Accounting:** Historical Cost basis of Financial statements - Limitations - Evolution of Inflation accounting - Constant-rupee accounting - International standard for hyperinflationary accounting (including problems)

**Unit-IV: Environmental Accounting:** Qualitative and quantitative Environmental accounting disclosures - Evaluation of Environmental accounting reports - Green Accounting - Concept and implementation.

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

**Reference Books:**

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. S. N. Maheshwari: Corporate Accounting, Vikas Publishing House Pvt. Lit. New Delhi.

**BLUE PRINT**

Unit	Topic	Essay (8 Marks)		Short(4Marks)
		Problem	Theory	
Unit I	Human Resources Accounting	1	1	2
Unit II	Social Accounting	--	2	1
Unit III	Inflation Accounting	2	--	2
Unit IV	Environmental Accounting	--	2	2
Unit V	Special Areas in Accounting	--	2	1



**GOVERNMENT COLLEGE (AUTONOMOUS)  
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III B. Com (General & BA-ESC), VI - Semester Syllabus  
(For Admitted Batch 2017-18)  
**COM199 :: FINANCIAL SERVICES**

Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4

**Objectives:**

1. Students will understand the operations and structure of different financial institutions.
2. Students will be able to assess risk and return for assets and portfolios.
3. Students are able to identify the factors that affect interest rates and evaluate relationships between the prices of securities and interest rates.

**Outcomes:**

1. Describe the general structure of various financial markets
2. Explain how the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.

**Unit-I: Financial Services:** Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities

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

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

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

**Unit-V: Other Financial Services:** Factoring and Forfeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

**Reference Books:**

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. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House.

**Blue Print**

Unit	Name of the Topic	Essay 8M	Short 4M
I	Financial Services	2	2
II	Merchant Banking Services	2	2
III	Leasing and Hire-Purchase	2	1
IV	Credit Rating	2	1
V	Other Financial Services	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**III B. Com (General & BA-ESC), VI - Semester Syllabus**  
**(For Admitted Batch 2017-18)**

**COM200 :: MARKETING OF FINANCIAL SERVICES**

**Max. Marks: 60**

**Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4**

**Objectives:**

This course will demonstrate to students the benefits of using an analytical approach to marketing in the financial services industry, and will show students how to undertake that analysis.

**Outcomes:**

- Will be able to define, explain and illustrate some of the frameworks and approaches that are helpful in marketing financial services and describe how.
- marketing contributes to success in modern financial institutions;

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

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

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

**Unit-IV: Distributing Services:** Cost and Revenue Management – Approaches for providing services - Channels for Service provision – Designing and managing Service Processes.

**Unit-V: Retail Financial Services** - Investment services – Insurance services - Credit Services - Institutional Financial Services - Marketing practices in select Financial Service Firms.

**Reference Books:**

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.

Unit	Name of the Topic	Essay 8M	Short 4M
I	Difference between Goods and Services	2	2
II	Constructing Service Environment	2	2
III	Pricing and Promotion Strategies	2	1
IV	Distributing Services	2	1
V	Retail Financial Services	2	2



**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B. Com (General), VI - Semester Syllabus  
(For Admitted Batch 2017-18)  
COM205:: Marketing of Insurance Products**

**Hours - 5 (Teaching - 4, Tutorial - 1), Credits: 4**

**Objectives:**

To enable candidates to understand the role of the marketing function and its application to insurance.

**Outcomes:**

- Demonstrate knowledge of insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.
- Develop skills to facilitate insurance product cost and pricing, marketing, and distribution.

**Unit-I: Marketing of Services:** Distinction between Product and Service Marketing - 7 Ps of Marketing.

**Unit-II: Marketing of Insurance Services:** Use of relationship marketing in insurance - Commoditization of insurance - Factors determining service quality of insurance products.

**Unit-III: Understanding of Insurance Market** - Insurance Market structure and competition - Insurance market penetration and density - Changing profile of Indian insurance buyer - Strategies for marketing of insurance.

**Unit-IV: Promotion of insurance:** Promotional Mix - Personal Selling vs. Advertising - Factors influencing Promotional Mix - Brand building.

**Unit-V: Case Studies:** Marketing methods and strategies adopted by LIC, GIC, Bajaj Life, SBI Life, HDFC Life.

**Reference Books:**

1. Gray Armstrong & Philip Kotler, Marketing-An Introduction, Pearson Education, Asia.
2. Shukla A.K, Service Marketing, Vaibhav Laxmi Prakashan Varanasi.
3. Adrian Payne, The Essence of Services Marketing, Prentice Hall of India.
4. K. Rama Mohana Rao, Services Marketing, Pearson Education.

**Blue Print**

Unit	Name of the Topic	Essay 8M	Short 4 M
I	Marketing of Services	2	2
II	Marketing of Insurance Services	2	1
III	Understanding of Insurance Market	2	2
IV	Promotion of insurance	2	1
V	Case Studies	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B. Com (General), VI - Semester Syllabus  
(For Admitted Batch 2017-18)**

**COM206:: Insurance Regulatory Framework**

Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4

**Objectives:**

- This course aims to provide students with the knowledge of general principles and practices of insurance.
- It is designed to help students understand the theories, regulatory framework of insurance, types of insurance, and the major types of insurance products.

**Outcomes: Completion of the course students will be able to**

- Identify what insurance is, why insurance works and how to determine insurance needs.
- Explain insurance operation, including functions of insurance, insurance markets, insurance regulations and the use of insurance as a tool to avoid losses and reduce risk.

**Unit-I: Insurance Legislation in India:** Insurance Act, 1938 - Functions of IRDA – Motor Vehicle Act, 1988 – Marine Insurance Act – Bill of Lading Act – Indian Railways Act – Carriage of Goods by Sea Act.

**Unit-II: IRDA Regulatory Functions:** Validity and Renewal of license – Regulations for Third Party Administrators (TPA) – Procedure for Registration of Insurance companies - Categorization of Surveyors - Inspection.

**Unit-III: Regulations on Conduct of Business:** Obligation of Insurers for rural and Social sector – Micro Insurance – IRDA guidelines – Anti Money laundering – IRDA regulations on Advertisements – Compliance and control – Statutory warnings.

**Unit-IV: Policy Holders Rights of Assignment:** Assignment and Transfer of policies – Nomination– Prohibition of Rebates – Provisions of sec 64 VB – Exemptions to Sec 64 VB.

**Unit-V: Protection of Policy Holders Interest:** Pre and Post stage of Insurance Cycle – Free look period – Grievance Redressal – Complaint handling.

**Reference Books:**

1. Nalini Prava Tripathy & Prabir Pal, Insurance: Theory and Practice, Prentice Hall of India.
2. Loomba, Jatinder, Risk Management and Insurance Planning, Prentice Hall of India.
3. S. Arunajatesan and T.R. Vishwanathan, Risk Management and Insurance, McMillan.

**Blue Print**

Unit	Name of the Topic	Essay 8M	Short 4 M
I	Insurance Legislation in India	2	2
II	IRDA Regulatory Functions	2	1
III	Regulations on Conduct of Business	2	2
IV	Policy Holders Rights of Assignment	2	1
V	Protection of Policy Holders Interest	2	2



**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
(For Admitted Batch 2017-18)  
III - B.Com (Computer Applications)  
VI - Semester Syllabus**

**CAP160 – WEB TECHNOLOGY Cluster-1(a)**

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Hours per week - 5, Credits- 4

**Course Objective**

To provide knowledge on web architecture, web services, client side and server side scripting technologies to focus on the development of web-based information systems and web services  
To provide skills to design interactive and dynamic web sites.

**Course Outcome**

1. To understand the web architecture and web services
2. To practical latest web technologies and tools by conducting experiments
3. To design interactive web pages using HTML and Style sheets.
4. To study the frame work and building blocks of .NET Integrated Development Environment
5. To provide solutions by identifying and formulating IT related problems

**Unit-I: Introduction:** HTML, XML, and WWW, Topologies, Bus, Star, Ring, Hybrid, Tree, LAN, WAN, MAN. **HTML:** Basic HTML, Document body, Text, Hyperlinks, Adding more formatting,

Lists, Tables using colors and images. **More HTML:** Multimedia objects, Frames, Forms towards interactive, HTML document heading.

**Unit-II: Cascading Style Sheets:** Introduction, using Styles, simple examples, your own styles, properties and values in styles, style sheet – a worked example.

**Unit-III: Introduction to JavaScript:** JavaScript, basics, variables, string manipulations.

**Unit-IV: Functions and Arrays:** Mathematical functions, statements, operators, arrays, functions.

**Unit-V: Objects in JavaScript:** Data and objects in JavaScript, regular expressions, exception handling, built-in objects, and events in java scrip. Introduction to DHTML.

**Additional Inputs:**

**DHTML with JavaScript:** Data validation, opening a new window, messages and confirmations, the status bar, different frames, rollover buttons, moving images, multiple pages in single download, text only menu system.

**References:**

1. Uttam Kumar Roy, Web Technologies, Oxford University Press.
2. Black Book HTML 5.0
3. Complete reference HTML 5.0
4. Web Technology, PHI Publications.

**Student Activities:**

1. Prepare a web site for your college
2. Prepare your personal website

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
CBSE/Semester System  
(For Admitted Batch 2017-18)  
III - B.Com (Computer Applications)  
VI - Semester Syllabus**

**CAP161- PHP and MySQL Cluster-I(b)**

Hours per week – 5, Credits: 4

**Course Objectives**

To introduce the concept of PHP and to give basic Knowledge of PHP. Learn about PHP Syntax., Arrays, PHP Loops, PHP and MySQL connectivity, PHP form validation, PHP form handling. Overview of MySQL and PHPMyAdmin, Understand basic concepts of how a database stores information via tables, Understanding of SQL syntax used with MySQL, Learn how to retrieve and manipulate data from one or more tables, Know how to filter data based upon multiple conditions, Updating and inserting data into existing tables, Learning how the relationships between tables will affect the SQL, The advantages of store procedures with storing data using variables and functions, How SQL can be used with programming languages like PHP to create dynamic websites for visitors, Review of some sample PHP projects interacting with MySQL.

**Course Outcomes**

After completing this course satisfactorily, a student will be able to:

1. Introduction to web development with PHP
2. How to code a PHP application
3. Introduction to relational databases and MySQL
4. How to use PHP with a MySQL database
5. How to use the MVC pattern to organize your code
6. How to test and debug a PHP application
7. How to work with form data
8. How to code control statements
9. How to work with strings and numbers
10. How to work with dates
11. How to create and use arrays
12. How to work with cookies and sessions
13. How to create and use functions
14. How to use regular expressions, handle exceptions, and validate data

**Unit-I: Installation and Configuring of MySQL, Apache and PHP.**

**The Building blocks of PHP:** Variables, Data Types, Operators and Expressions, Constants.

**Flow Control Functions in PHP:** Switching Flow, Loops, Code Blocks and Browser Output.

**Working with Functions:** Defining Functions, Calling functions, returning the values from User-Defined Functions, Variable Scope, Saving State between Function calls with the Static statement, more about arguments.

**Unit-II: Working with Arrays:** Arrays, Creating Arrays, Some Array-Related Functions.

**Working with Objects:** Creating Objects, Object Instance.

**Working with Strings, Dates and Time:** Formatting Strings with PHP, Investigating Strings with PHP, Manipulating Strings with PHP, Using Date and Time Functions in PHP.



**Unit-III: Working with Forms:** Creating Forms, Accessing Form - Input with User defined Arrays, Combining HTML and PHP code on a single Page, Using Hidden Fields to save state, Redirecting the user, Sending Mail on Form Submission, Working with File Uploads.  
**Working with Cookies and User Sessions:** Introducing Cookies, Setting a Cookie with PHP, Session Function Overview, Starting a Session, Working with session variables, passing session IDs in the Query String, Destroying Sessions and Unsetting Variables, Using Sessions in an Environment with Registered Users. **Working with Files**

**UNIT IV**

**Introduction to MySQL and Interfacing with Databases through PHP**

**Understanding the Database Design Process:** The Importance of Good Database Design, Types of Table Relationships, and Understanding Normalization.

**Learning basic SQL Commands:** Learning the MySQL Data types, Learning the Table Creation Syntax, Using Insert Command, Using SELECT Command, Using WHERE in your Queries, Selecting from Multiple Tables, Using the UPDATE command to modify records, Using REPLACE Command, Using the DELETE Command, Frequently used string functions in MySQL, Using Date and Time Functions in MySQL.

**Unit-V: Interacting with MySQL using PHP:** MySQL Versus MySQLi Functions, Connecting to MySQL with PHP, Working with MySQL Data. **Creating an Online Address Book:** Planning and Creating Database Tables, Creating Menu, Creating Record Addition Mechanism, Viewing Records, Creating the Record Deletion Mechanism, Adding Sub-entities to a Record.

**Additional Inputs:**

**WordPress:** Introduction to WordPress, servers like wamp, bitnami etc, installing and configuring WordPress, understanding admin panel, working with posts and pages, using editor  
**Prescribed Book:**

1. Julie C. Meloni, PHP MySQL and Apache, SAMS Teach Yourself, Pearson Education (2007).

**References:**

1. Xue Bai Michael Ekedahl, The Web Warrior Guide to Web Programming, Thomson (2006).

**Student activity:**

1. Creation of a webpage using WordPress
2. Creation of student database of the college

Blue Print			
Units	Name of the Topic	Short 4 M	Essay 8 M
I	Building blocks & Flow Control Functions of PHP	1	2
II	Working with Arrays, Objects and Strings.	1	2
III	Working with Forms, cookies and sessions.	2	2
IV	Introduction to MySQL, Database Design & basic SQL Commands	2	2
V	Interacting with MySQL using PHP	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**III - B.Com (Computer Applications)**  
**(From the Admitted Batch of 2017-18)**  
**VI - Semester**

**CAP162—PROJECT Cluster-I(c)**

**Max. Marks: 100**

**Follow SDLC process for real time applications and develop real time application project**

The objective of the project is to motivate them to work in emerging/latest technologies, help the students to develop ability, to apply theoretical and practical tools/techniques to solve real life problems related to industry, academic institutions and research laboratories. The project is of 5 hours/week for one (semester VI) semester duration and a student is expected to do planning, analyzing, designing, coding, and implementing the project. The initiation of project should be with the project proposal. The synopsis approval will be given by the project guides.

The project proposal should include the following:

- Title
- Objectives
- Input and output
- Details of modules and process logic
- Limitations of the project
- Tools/platforms, Languages to be used
- Scope of future application

The Project work should be either an individual one or a group of not more than three members and submit a project report at the end of the semester. The students shall defend their dissertation in front of experts during viva-voce examinations.

**Details Marks Distribution**

Project Work	Project	Project Note	Viva-voce	Total Marks
	Presentation	Book		
25	30	20	25	100



**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B, A (ESC)  
VI - Semester Syllabus (For Admitted Batch 2017-18)  
COM150:: MANAGEMENT ACCOUNTING**

Hours per week – Teaching : 4, Tutorial : 1, Credits: 4

**Objectives:**

- Apply managerial accounting and its objectives in a way that demonstrates a clear understanding of ethical responsibilities.
- Prepare various costing schedules where an analysis of cost classification, behaviour, and type is completed.

**Outcomes:**

- To enable the students to analyse the financial statements by applying various tools and interpret the results of financial statement analysis
- To critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques

**Unit-I: Management Accounting:** Interface with Financial Accounting and Cost Accounting - Financial Statement analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems).

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

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

**Unit-IV: Cash Flow Statement:** Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

**Unit-V: Break-Even Analysis and Decision Making:** Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision - Lease/own Decision (including Problems).

**Reference Books:**

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.

**Blue Print**

Units	Name of the Topic	Theory		Problems	
		Essay 8M	Short 4M	Essay 8M	Short 4M
Unit – I	Management Accounting	1	1	1	1
Unit – II	Ratio Analysis	-	1	2	1
Unit – III	Funds Flow Statement	1	1	1	1
Unit – IV	Cash Flow Statement	1	1	1	-
Unit – V	Break Even Analysis and Decision Making	-	1	2	-

GOVERNMENT COLLEGE (AUTONOMOUS)

RAJAMAHENDRAVARAM

III B.Com (BIFS), VI Semester - Syllabus

(For Admitted Batch 2017-18)

COM281::Investment Management

Hours - 5 (Teaching - 4, Tutorial - 1), Credits: 4

**Unit-I: Introduction to Investment Management:** Attributes of Investment, Investment and speculation, Features of a good investment, Investment Process, Investment Instruments - Derivatives, Types of Financial Asset, Futures of Ideal Investment Programs, Investment Portfolio Management, Principles of Portfolio Management.

**Unit-II: Securities Market:** Primary Market - Issue Management-Pre and Post Issue Management. Secondary Market - Major Players in the secondary market, Functioning of Stock Exchanges, Leading Stock Exchanges in India.

**Unit-III: Risk and Return Concepts:** Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns - Calculation of Risk and Return.

**Unit-IV: Valuation of Securities:** Bond Valuation, Bond Duration - Equity & Preference shares- Valuation, Dividend Valuation models.

**Unit-V: Fundamental Analysis:** Economy, Industry, Company Analysis. Technical Analysis - Theories- Dow Theory, Eliot wave theory. Charts - Types, Trend and Trend Reversal Patterns - Moving averages, ROC, RSI, Market Indicators.

**Reference Books:**

1. Security Analysis & Portfolio Management - Shashi K. Gupta & Rosy Joshi, Kalyani Publications
2. Investment Analysis and Portfolio management - Prasanna Chandra, TMH, 2010.
3. Security Analysis & Portfolio Management - Punithavathy Pandian, Vikas, 2005.

Blue Print			
Name of the Topic	Short 4 M	Problem 8 M	Theory 8M
Introduction to Investment Management	2	-	2
Securities Market	2	-	2
Risk and Return Concepts	1	1	1
Valuation of Securities	1	1	1
Fundamental Analysis	2	-	2



GOVERNMENT COLLEGE (A) RAJAMAHENDRAVARAM

III B.Com (BIFS) w.e.f 2017-18

Semester VI - Syllabus

COM 282: General Insurance and Practice

Hours - 5 (Teaching - 4, Tutorial - 1), Credits: 4

**Objectives:**

- 1) To provide an insight into the different types of General Insurance Plans.
- 2) Enable the students to understand the importance of Nomination and Assignments.
- 3) Give an Overview of policy claims

**Unit 1:**

**Introduction to General insurance:** Introduction of Indian Insurance Market - Structure, Classification, Salient features of Indian general insurance market.

**Unit2:**

**Policy Documents and forms:** Insurance contract & elements - Components of an insurance policy - Interpretation of policies - Contents of insurance proposal form - Certificate of Insurance - Claim forms

**Unit3:**

**Fire, Motor Liability and Personal Accident Insurance:** Fire insurance Coverage - Exclusions - Conditions of fire insurance policy - Coverage under special policies - Motor insurance policy - Important documents - Types of policies - Liability - Motor claims & procedures - Personal Accident insurance.

**Unit4:**

**General insurance Products - Part 3 (Engineering & other Insurances):** Classes of Engineering insurance - Burglary insurance - Baggage insurance - Fidelity Guarantee insurance - Jeweller's Block insurance - Crime insurance.

**Unit5:**

**Claims:** Preliminary procedure - Loss minimization - Procedure - Process of claim management - Arbitration - Modes of settlement - Recoveries - Identifying claim

**References:**

1. General Insurance, John Magee & David Bickelhaupt
2. Operational Transformation of General Insurance Industry during the period 1950 to 1990 & Beyond, R.D.Samarth
3. Study on Distribution Functions in General Insurance & Role of Intermediaries, Arun Agarwal / P R Rao

Blue Print			
UNIT	Name of the topic	Theory Essay 8 M	Short 4M
I	Introduction to General insurance	2	2
II	Policy documents and forms	2	2
III	Fire, Motor Liability and Personal Accident insurance	2	2
IV	General Insurance products	2	1
V	Claims	2	1

GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM  
III B.COM (BIFS) VI – SEMESTER SYLLABUS

(For the Admitted Batch 2017-18)

COM283::MARKETING OF FINANCIAL SERVICES

Hours – 5 (Teaching – 4, Tutorial – 1), Credits: 4

**Objectives:**

To acquaint the students with concepts and techniques in the managing financial services marketing and help them to learn the challenges in marketing of financial services.

**Unit – I: Introduction-** Marketing Function- Role of marketing in financial services - Difference between product marketing and services marketing; - Characteristics of services - changing trends in macro and micro environment of financial services marketing - factors influencing strategies in financial services market - Understanding customer behaviour – Customer Segmentation strategies - Targeting and positioning of financial services .

**Unit – II: Services marketing mix** - Augmented marketing mix-Developing the service /intangible product- Financial service product planning- Financial service pricing strategy- methods- Role of communication in service marketing; People and internal communication; Process of operations and delivery of services; Role of technology in services marketing.

**Unit – III: Services Promotion-**The role of advertising - advertising channels- the contribution of advertising and communications to marketing programmes of financial institutions-Personal financial services selling & marketing strategy-Personal financial services selling and salesmanship, setting personal selling objectives and formulating personal selling strategies-Organizing the sales effort-the effective sales executive.

**Unit – IV: Distribution of financial services** – direct marketing channels – cross selling distribution channels – outsourcing of distribution function - Sales Force Management in financial services- Planning Executing and Evaluating Sales Training Programme. Motivating and Compensating Sales Personnel. Managing Expenses of Sales Personnel. Sales Meetings and Contests, - Evaluating and supervising sales force performance -Controlling the Sales Efforts - Service quality-The Sales Budgets – Sales Territories. Sales Control and Cost Analysis.

**Unit – V: Brand** – significance of brand in financial services – brand image – Brand building – strategies for sustaining brand image - brand loyalty – factors influencing brand loyalty – Role of information technology in financial services market - Services quality – importance of service quality in financial services – Customer Relationship Management in financial services - International marketing of financial services- marketing strategies for international financial services.



**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**III B. Com - General (EM&TM), V - Semester Syllabus**  
**(For Admitted Batch 2016-17)**  
**Cluster – III: (a) Insurance**  
**COM172::LIFE INSURANCE**

**Max. Marks: (60+40)    Hours : 5 (Teaching-4, Tutorial-1), Credits:4**

**Unit-I: Principles of Life Insurance:** Life Insurance Products - Pensions and Annuities - Risk Assessment and Underwriting - Premium Setting- Product Development - Tax planning.

**Unit-II: Principal of Utmost Good Faith:** Insurable Interest, Medical Examination - Age proof, Special reports - Premium payment - Lapse and revival – Premium, Surrender Value, Non-Forfeiture Option - Assignment Nomination Loans – Surrenders - Foreclosure.

**Unit-III: Features of Life insurance contract:** Types of Policies – Investment of funds – Bonus option – Annuity Contracts - Group Insurance – Group Gratuity Schemes - Group Superannuation Schemes, Social Security Schemes, etc.

**Unit-IV: Plans of Life Insurance:** Types of Plans: Basic - Popular Plans - Convertible - Joint Life Policies - Children's Plans - Educational Annuity Plans - Variable Insurance Plans – Riders - For Handicapped, etc.

**Unit-V: Policy Claims:** Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement - Consumer Protection Act relating to life insurance and insurance claims.

**Reference Books:**

1. G. S. Pande, Insurance – Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
3. G. R. Desai, Life Insurance in India, MacMillan India.
4. Taxman, Insurance Law Manual.

<b>Blue Print</b>		
<b>Name of the Topic</b>	<b>Theory</b>	
	<b>Essay 8 M</b>	<b>Short 4 M</b>
<b>Principles of Life Insurance</b>	2	2
<b>Principal of Utmost Good Faith</b>	2	2
<b>Features of Life insurance contract</b>	2	2
<b>Plans of Life Insurance</b>	2	1
<b>Policy Claims</b>	2	1

**GOVERNMENT COLLEGE (AUTONOMOUS)  
RAJAMAHENDRAVARAM  
III B. Com - General (EM&TM), V - Semester Syllabus  
(For Admitted Batch 2016-17)  
Cluster - III: (b) Insurance  
COM173:: NON-LIFE INSURANCE**

**Max. Marks: (60+40) Hours : 5 (Teaching-4, Tutorial-1), Credits:4**

**Unit-I: Introduction:** General Insurance Corporation Act - Areas of General Insurance - Structure - Classification - Salient features of Indian general insurance market.

**Unit-II: Motor Insurance:** Motor Vehicles Act 1988 - Requirements for compulsory third party insurance - Certificate of insurance - Liability without fault - Compensation on structure formula basis - Hit and Run Accidents.

**Unit-III: Fire Insurance:** Features - Kinds of policies - Policy conditions - Payment of claims - Standard Fire and Special peril Policy - Documentation - Cover Note - Calculation of premium.

**Unit-IV: Marine Insurance:** Contract of Marine Insurance - Classes of policies - Function of Marine insurance - Policy conditions - Marine Losses - Insurance intermediaries.

**Unit-V: Agriculture Insurance:** Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance vs Agricultural relief - Considerations in Crop insurance - Live Stock Insurance.

**Reference Books:**

1. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
2. M.N.Mishra, Modern Concepts of Insurance, S.Chand & Co.
3. P.S. Palandi, Insurance in India, Response Books - Sagar Publications.
4. C. Gopalkrishna, Insurance - Principles and Practices, Sterling Publishers Private Ltd.

<b>Blue Print</b>		
<b>Name of the Topic</b>	<b>Theory</b>	
	<b>Essay 8 M</b>	<b>Short 4 M</b>
<b>Introduction</b>	2	2
<b>Motor Insurance</b>	2	2
<b>Fire Insurance</b>	2	2
<b>Marine Insurance</b>	2	1
<b>Agriculture Insurance</b>	2	1



GOVERNMENT COLLEGE (AUTONOMOUS), RAJAMAHENDRAVARAM  
(Accredited by NAAC "A" Grade)

III - B.Com (Computer Applications) EM & TM :: V - Semester  
(For Admitted Batch 2018-19)

**SYLLABUS**

Paper : CAP153: COMPUTER ACCOUNTING WITH TALLY

Hours per week – 5, Credits: 4

**Unit-I:** Introduction to Tally: Introduction, Software versions of Tally, Terminology related to Accounts credit & Debit, Journal, Ledger, Voucher, Group etc. Difference between Manual Accounting and Accounting Packages. Features and advantages of Tally.

**Unit-II:** Introduction of Tally Software, Creation of a company, Gateway of Tally, Accounts Information, Groups, pre defined Groups, Creation of New Groups, Creation of sub Group.

**Unit-III:** Ledgers, Ledger Creation – Single and multiple Ledgers, Displaying & altering Ledgers, configure Ledger, Stock Ledger, Ledgers and their Group Allocation.

**Unit-IV:** Vouchers – types of vouchers – recording of vouchers – entry of payment voucher, Receipt voucher, sales voucher, purchase voucher, Journal Voucher, Contra Voucher, Debit & Credit Note. Creating New Voucher types, customizing the Existing voucher types, Alternation of Voucher, Deletion of Voucher.

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

**Additional Inputs:**  
Tally with GST

**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.

Blue Print			
Units	Name of the Topic	Short 4 M	Essay 8 M
I	Introduction to "Tally"	1	2
II	Creation of a Company	1	2
III	Ledger Creation	2	2
IV	Types of Vouchers	2	2
V	Final Report from Tally	2	2

**TALLY LAB Work:**

1. Create, Modify, Delete Company and Group Company
  2. Create, Modify, Delete Accounting Groups and sub Groups
  3. Create, Modify, Delete Single Ledger and Multiple Ledgers and their Group Allocation
  4. Create, Modify, Delete voucher types
  5. Take a simple problem for usage of different accounting vouchers
  6. Prepare a final account for ABC Company using below given sample data.
1. Create a Company as "ABC Company" in Tally with inventory management.
  2. Pass the following Entries :-
    - (i). XYZ started "ABC Company" by bringing Capital Rs.3,00,000/- Cash.
    - (ii) He deposited Rs.1,00,000/- cash at ICICI bank.
    - (iii) He paid electricity bill for Rs.1,200/- by cash.
    - (iv) He withdrawn Rs.10,000/- cash for his personal use.
    - (v) He purchased the following item from Computer Lab. Ltd. on credit with 4% Vat rate.
      - (a) Computer - 10 Nos. - @20000/- each
    - (vi) He sold the following item to PranavSimha Traders in cash with 4% Vat rate.
      - (a) Computer - 5 Nos. - @27500/- each
    - (vii) He received Rs.6,000/- as commission from Raj by cash.
    - (viii) He paid House Rent for Rs.5,000/- by cash.
    - (ix) He withdrawn Rs.25,000/- cash from ICICI Bank.
    - (x) He purchased furniture for Rs. 25,000/- by cash for office use.
  3. Show the Trial Balance and Balance Sheet of "Sekhar Industries Ltd."
  4. Show the Vat Computation report of the above company.
  5. Show the Cash Book & Bank Book of the company.
  6. Show the Day Book.
  7. Backup and restore the company data.



**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
(For Admitted Batch 2017-18)  
**III B.COM - Computer Applications (EM&TM), SEMESTER - V**  
**Syllabus**  
**CAPISS: DATABASE MANAGEMENT SYSTEM**

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Hours per week - 5, Credits - 4

Course Objective:

Design & develop database for large volumes & varieties of data with optimized data processing techniques.

Course Outcomes

On completing the subject, students will be able to:

1. Design and model of data in database.
2. Store, Retrieve data in database.

**Unit-I: Overview of Database Management System:** Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management Systems, Classification of Database Management System.

**Unit-II: File-Based System, Drawbacks of File-Based System, DBMS Approach, Advantages of DBMS, Data Models, Components of Database System, Database Architecture.**

**Unit-III: Entity-Relationship Model:** Introduction, The Building Blocks of an Entity Relationship, Classification of Entity Sets, Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, aggregation and composition, CODD'S Rules, Relational Data Model, Concept of Relational Integrity.

**Unit-IV: Structured Query Language:** Introduction, History of SQL, Standard, Commands in SQL, Data types in SQL, Data Definition Language (DDL), Selection Operation Projection Operation, Aggregate Functions, Data Manipulation Language, Table Modification, Table Truncation, Imposition of Constraints, Set Operations.

**Unit -V: PL/SQL:** Introduction, Structure of PL/SQL, PL/SQL Language Elements, Data Types, Control Structure, Steps to Create a PL/SQL Program, Iterative Control, Cursors, Steps to Create a Cursor, Procedure, Functions.

**Additional Inputs:**

Packages, Exceptions Handling, Database Triggers, Types of Triggers.

### Reference Books:

1. Paneerselvam: Database Management Systems, PHI.
2. David Kruglinski, Osborne, Data Management System McGraw Hill Publication.
3. Shgirley Neal and Kenneth LC Trunik Database Management Systems in Business – PHI.
4. Godeon C. EVEREST, Database Management – McGraw Hill Book Company.
5. MARTIN, Database Management – Prentice Hall of India, New Delhi.
6. Bipin C. Desai, "An Introduction to Database Systems", Galgotia Publications.
7. Korth, Database Management systems.
8. Navathe, Database Management systems.
9. S. Sumathi, S. Esakkirajan, Fundamentals of Relational Database Management Systems

Blue Print			
Units	Name of the Topic	Short 4 M	Essay 8 M
I	Overview of Database Management System	1	2
II	File-Based System VS DBMS	1	2
III	Introduction to Entity-Relationship Model	2	2
IV	Introduction to Structured Query Language	2	2
V	Introduction to PL/SQL	2	2

### ORACLE LAB

1. Creation of college database and establish relationships between tables
2. Write a view to extract details from two or more tables
3. Write a stored procedure to process students results
4. Demonstration of a function
5. Demonstration of blocks, cursors & database triggers.
6. Demonstration of a Joins
7. Demonstration of a Aggregate functions
8. Creation of Reports based on different queries
9. Usage of file locking table locking, facilities in applications.

### PL/SQL

1. Write a PL/SQL code block that will accept an account number from the user and debit an amount of Rs. 2000 from the account if the account has a minimum balance of 500 after the amount is debited. The Process is to fire on the Accounts table.
2. Write a PL/SQL code block to calculate the area of the circle for a value of radius varying from 3 to 7. Store the radius and the corresponding values of calculated area in a table Areas.  
Areas – radius, area.
3. Write a PL/SQL block of code for inverting a number 5639 or 9365.
4. Write a PL/SQL block of code to achieve the following: if the price of Product 'p00001' is less than 4000, then change the price to 4000. The Price change s to be recorded in the old\_price\_table along with Product\_no and the date on which the price was last changed. Tables involved: product\_master- product\_no, sell\_price. Old\_price\_table- product\_no, date\_change, Old\_price



**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**CBSE/Semester System**  
**(For Admitted Batch 2017-18)**  
**III B.COM - Computer Applications (EM&TM), SEMESTER - V**  
**Syllabus**  
**CAP156:: E-COMMERCE**

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Hours per week – 5, Credits: 4

**Course Objective:**

The objectives of the course are to introduce the concept of **electronic commerce**, and to understand how **electronic commerce** is affecting business enterprises, governments, consumers and people in general. Acquaint students with a fundamental understanding of the environment and strategies in the New Economy.

**Course Outcome:**

The aim of the course is to introduce students to: (1) the fundamental principles of e-Business and e-Commerce and the role of Management, (2) the underlying used technologies with emphasis on Internet Technologies, and (3) the application of tools and services to the development of small scale e-Commerce applications.

Upon successful completion of the course students will be able to:

- Recognize the impact of Information and Communication technologies, especially of the Internet in business operations
- Recognize the fundamental principles of e-Business and e-Commerce
- Distinguish the role of Management in the context of e-Business and e-Commerce
- Explain the added value, risks and barriers in the adoption of e-Business and e-Commerce
- Examine applications of e-Commerce in relation to the applied strategic
- Develop and publish web pages using HTML5, CSS3 and Javascript
- Use tools and services of the internet in the development of a virtual e-commerce site

**Unit-I: Introduction to E-Commerce:** Scope, Definition, e-Commerce and the Trade Cycle, Electronic Markets, Electronic Data Interchange, Internet Commerce. Business Strategy in an Electronic Age: Supply Chains, Porter's Value Chain Model, Inter Organizational Value Chains, Competitive Strategy, First Mover Advantage - Sustainable Competitive Advantage, Competitive Advantage using E-Commerce - Business Strategy.

**Unit-II: Business-to-Business Electronic Commerce:** Characteristics of B2B EC, Models of B2BEC, Procurement Management by using the Buyer's Internal Market place, Just in Time Delivery, Other B2B Models, Auctions and Services from traditional to Internet Based EDI, Integration with Back-end Information System, Role of Software Agents for B2B EC, Electronic marketing in B2B, Solutions of B2B EC, Managerial Issues, Electronic Data Interchange (EDI), EDI: Nuts and Bolts, EDI and Business.

**GOVERNMENT COLLEGE (AUTONOMOUS) RAJAHMUNDRY**  
**BBA (Logistics) SYLLABUS**  
**SEMESTER – I**  
**L19CO1: GENERAL ENGLISH**  
**Admitted Batch: 2019-2020**

**Prescribed Text:**

**Unit – 1**

**Prose:**

1. Sudha Murthy: How I Taught My Grandmother (modified)
2. NgugiWaThiong'o: The Language of African Literature
3. RK Narayan: The Astrologer's Day (Additional Input)

**Unit – 2**

**Poetry:**

1. Robert Frost: The Road Not Taken
2. Nissim Ezekiel: Night of the Scorpion
3. John Keats: La belle Dame Sans Mercy (Addl. Input)

**Unit – 3**

**Short Story:**

1. George Orwell: Shooting an Elephant (Modified)
2. O' Henry: The Last Leaf
3. James Thurber: Snapshot of a Dog (Additional Input)

**Unit – 4**

**One Act Play:**

1. William Shakespeare: Julius Caesar (Court Scene – Act III Sc-2) - Modified
2. Fritz Karinthy: The Refund(Additional Input)

**Unit – 5**

**Language Activity:**

1. Spelling
2. Pronunciation
3. Meaning
4. Syntax



**GOVERNMENT COLLEGE (AUTONOMOUS) - RAJAMAHENDRAVARAM**  
**I B.B.A (Logistics) SYLLABUS**  
**((For Admitted Batch 2019-20)**

**SEMESTER- I**

**L19CO2 : FUNDAMENTALS OF ACCOUNTING - I**

Hours per week – 5 (Teaching-4, Tutorial-1), Credits: 3

**Objectives:**

To make the students acquire the conceptual knowledge of accounting

To equip the students with the knowledge of accounting process and preparation of final accounts

To develop the skills of recording financial transactions and preparation of reports using computers

**Unit-I – Introduction to Accounting**

Need for Accounting – Definition – Objectives, Advantages – Book keeping and accounting – Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers, Balancing of ledger Accounts (problems).

**Unit-II: Subsidiary Books:** Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty cash Book (Problems).

**Unit-III: Trail Balance and Rectification of Errors**

Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (Problems)

**Unit – IV: Bank Reconciliation Statement**

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances - Preparation of Bank Reconciliation Statement - Problems on both favorable and unfavourable balances.

**Unit -V: Final Accounts**

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

**Reference Books**

1. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
2. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
3. Tulasian, Accountancy -I, Tata McGraw Hill Co.
4. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications

<b>Blue Print</b>					
<b>Units</b>	<b>Name of the Topic</b>	<b>Problem</b>		<b>Theory</b>	
		<b>Essay 7 M</b>	<b>Short 3 M</b>	<b>Essay 7 M</b>	<b>Short 3 M</b>
I	Introduction to Accounting	1	1	1	1
II	Subsidiary Books	2	1	-	1
III	Trial Balance & Rectification of Errors	1	1	1	1
IV	Bank Reconciliation Statement	2	-	-	1
V	Final Accounts	2	-	-	1

**FUNDAMENTALS OF LOGISTICS**Semester  
ICourse Type  
CoreCode  
L19C03Hours  
45Credits  
3Version  
2019-20**COURSE OBJECTIVES:**

- To develop competencies and knowledge of students to become logistics professionals
- To orient students in the field of Logistics
- To help Students to understand Fundamentals of Logistics

**LEARNING OUTCOMES:**

- Students will be able to apply the Basic knowledge of Logistics in the real-life situation
- This subject will enable them to enhance their ability and professional skills in Logistics

Unit	Topics	Focus
I	Introduction to Logistics: History of Logistics Need for logistics- Cost and Productivity, cost saving & Productivity improvement. Logistics Cost, reduction in logistics cost, benefits of efficient Logistics, Principles of Logistics, Technology & Logistics -Informatics, Logistics optimization. Listing of Sub-sectors of Logistics	Conceptual
II	Logistics and Customer Service - Definition of Customer Service Elements of Customer Service- Phases in Customer Service-Customer Retention - Procurement and Outsourcing - Definition of Procurement/Outsourcing - Benefits of Logistics Outsourcing - Critical Issues in Logistics Outsourcing	Conceptual
III	Global Logistics - Global Supply Chain - Organizing for Global Logistics-Strategic Issues in Global Logistics - Forces driving Globalization - Modes of Transportation in Global Logistics Barriers to Global Logistics - Markets and Competition - Financial Issues in Logistics Performance - Integrated Logistics - Need for Integration - Activity Centres in Integrated Logistics. Role of 3PL&4PL.	Analytical
IV	a) Warehouse: Warehouse-Meaning, Types of Warehouses Benefits of Warehousing. b) Transportation- Meaning; Types of Transportations, efficient transportation system and Benefits of efficient transportation systems. c) Courier/Express - Courier/Express-Meaning, Categorization of Shipments, Courier Guidelines, Pricing in Courier - Express Sector for international and domestic shipping. d) E-Commerce - Meaning, Brief on Fulfillment Centers, Reverse logistics in e-commerce sector, Marketing in e-commerce and future trends in e-commerce.	Analytical
V	a) EXIM: Brief on EXIM/FF & CC, Multi-modal transportation, brief on customs clearance, bulk load handling and brief on trans-shipment. b) Supply chain. c) Cold chain. d) Liquid Logistics. e) Rail Logistics.	Analytical

**Text & Reference Books:**

1. Course Material Prepared by LSC
2. Fundamentals of Logistics Management (The Irwin/Mcgraw-Hill Series in Marketing), Douglas Lambert, James R Stock, Lisa M. Ellram, McGraw-hill/Irwin, First Edition, 1998.
3. Vinod V. Sople (2009) Logistic Management (2nd Edn.) Pearson Limited.
4. Logistics Management for International Business: Text and Cases, Sudalaimuthu & Anthony Raj, PHI Learning, First Edition, 2009.
5. Fundamentals of Logistics Management, David Grant, Douglas M. Lambert, James R. Stock, Lisa M. Ellram, McGraw Hill Higher Education, 1997.
6. Logistics Management, Ismail Reji, Excel Book, First Edition, 2008.



## PRINCIPLES OF MANAGEMENT

Semester  
ICourse Type  
CoreCode  
L19C04Hours  
45Credits  
3Version  
2019-20**COURSE OBJECTIVES:**

- To develop competencies and knowledge of students to become effective professionals
- To orient students on recent changes and development in the field of management
- To help Students to understand basic Principles and concepts of Management

**LEARNING OUTCOMES:**

- Students will be able to apply the knowledge about management in the real-life business situation
- This subject will enable them to enhance their managerial ability and professional skills

Unit	Topics	Focus
I	Management: Nature, Definition, Characteristics and Scope of Management - Management as a Science or Art or Profession- Contemporary Issues and Challenges in Management of 21st Century- Levels of Management-Skills of a manager- Roles of a manager.	Conceptual
II	Planning and Decision Making: (a) Planning: The Process of Planning, Objectives, Policy and Procedures, Forecasting and Decision Making. Strategic Planning – meaning and process MBO – meaning, process and requirements for implementation; (b) Decision Making – Meaning; Types of decisions; Process; Significance; Limitations; – Rational economic model and Administrative model; -Programmed and non-programmed decisions-Creativity and innovation- Blue Ocean & Red Ocean Strategy	Conceptual
III	Directing and Staffing: a Directing-Principles-Theory X & Y- Motivation and Behaviour- Theories of Motivation- Maslow's theory and Herzberg theory, Leadership: Styles and Theories b Staffing - Manpower Planning-Recruitment and Selection - Training and Development- Performance Appraisal	Analytical
IV	Organisation Design and Structure a Organisation – Meaning; Process; Principles; Organisation structure – Determinants and forms: line, functional, line and staff, project, matrix and committees; Formal and Informal b Organisation; Departmentation – Meaning and Bases; Span of Control – Meaning and Factors influencing; Authority, Responsibility and Accountability; Delegation – Meaning, Process; Principles; Centralisation and Decentralisation – Meaning; Degree of decentralisation; Difference between delegation and decentralisation.	Analytical
V	Ethics in the contemporary management and corporate social responsibility; Macro and Micro environmental factors of business-Controllable and uncontrollable factors, SWOT analysis and 7s model of analysis, Management challenges in 21st century	Analytical

**Text & Reference Books:**

1. L M Prasad, Principles and Practices of Management, Himalaya Publishing House
2. Rao, P.S. Principles of Management, Himalaya Publishing House.
3. Rao, V.S.P. & Krishna, V. H. Management: Text and Cases, Excel Books
4. Sharma, R.K & Gupta, S.K. Business Management (3rd edition), New Delhi: Kalyani Publishers.



# BUSINESS STATISTICS

Semester I	Course Type Core	Code L19C05	Hours 60	Credits 4	Version 2019-20
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## COURSE OBJECTIVES:

- This course aims at aiding the students in reaching a level of increased competence in business statistics and expands understanding of the applications of statistical concepts in business.
- Emphasis is placed upon learning statistical concepts through common business problems.

## LEARNING OUTCOMES:

- Gain conceptual and working knowledge of Business Statistics and use it in the applications of business.
- Learn the methods of solving problems on basic concepts and analytical business statistical model.
- Enable the student to use introductory level of Transportation and queuing theory.

### Unit-I Data collection and Measures of Central Tendency :

Collection and Presentation of Data-Statistical data-Primary and Secondary; Methods of collection of Primary data; Presentation of Data – Textual, Tabular and Diagrammatic form (Line chart, Bar chart, Pie chart, Histogram, Frequency polygon and Ogive); Frequency distribution.

Measures of Central Tendency – Mean (A.M., G.M., H.M.), Median, Mode – different properties; Partition values – Quartiles, Deciles, Percentiles; Partition values from Ogives.

### Unit-II Measures of Dispersion and Skewness:

Measures of Dispersion – Range, Q.D., M.D., S.D. – their coefficients; Comparing consistency; Different properties. Moments, Skewness and Kurtosis – Moments about an arbitrary number; Central Moments; Relation between central and non-central moments up to 4th order 2 3 and – coefficients.

### Unit-III Correlation & Regression:

Correlation Analysis: Methods of Studying Correlation for Grouped and Ungrouped Frequency Distribution.

Regression Analysis: Equation of Regression Lines for Grouped and Ungrouped Frequency Distribution, Standard Error Estimate.

### Unit-IV Index Number and Transportation:

Index Number – Construction, Price and Quantity index numbers, Laspeyres', Paasche's, Edgeworth- Marshall's, Fisher's method, Relative methods, Tests of index number formulae: Time and Factor reversal tests, General index number, Chain base index number, Cost of living index number (CLI), Uses of CLI and its applications, Uses and limitations of index numbers.

Transportation: Nature and scope of transportation and allocation models, different methods for finding initial solution - N-W Corner Rule, Least Cost Method and VAM. Unbalanced TP, Test for optimality – MODI method, AP a variant of Transportation model, Hungarian method, Restricted Assignment (Theory only)

### Unit-V Analysis of Time Series and Queuing Theory:

Analysis of Time Series - Components of a time series, Adjustment in time series, Measurement of trend by moving average and least squares methods (linear and quadratic trends), Measurement of seasonal variation by simple average method, Forecasting, De-seasonalisation.

Queuing Theory – Models – Simple Problem – Introduction to simulation (Theory only)

### Additional Input:

Probability and Sampling: Probability theory – concept and approaches; Probability rules – addition and multiplication theorem, Binomial, Poisson and Normal Distribution and their applications. Sampling – Purpose and Methods of Sampling, Merits and limitations of Sampling.

### Text & Reference Books:

1. Gupta and Gupta, Business Statistics. (Sultan Chand & Sons: New Delhi).
2. Chandan, J. Statistics for Business Economics. (Vikas: New Delhi)
3. Sharma, Shenoy and Srivastava, Quantitative Analysis for Managerial Decision Making,

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay (7M)	Short (3 M)	Essay (7 M)	Short (3 M)
1	Data collection and Measures of Central Tendency	1	1	1	1
2	Measures of Dispersion and Skewness	2	1	-	1
3	Correlation & Regression	2	1	-	1
4	Index Number and Transportation	1	-	1	1
5	Analysis of Time Series and Queuing Theory	-	-	2	1



**MATERIALS MANAGEMENT**Semester  
ICourse Type  
CoreCode  
L19C06Hours  
60Credits  
4Version  
2019-20**COURSE OBJECTIVES:**

- To develop competencies and knowledge of students to become effective professionals
- To orient students on recent changes and development in the field of material management
- To help Students to understand basic Principles and concept of material Management

**LEARNING OUTCOMES:**

- Students will be able to apply the knowledge about material management in the real-life business situation
- This subject will enable them to enhance their managerial ability and professional skills

Unit	Topics	Focus
I	Introduction: Materials Management - Evolution, Importance, Scope and Objectives- Interface with other functions. Concept of Logistics and Supply Chain Management and evolution to 4PL-Supply Chain Management - Objectives, Components, Significance, Trade off Customer Service & Cost.	Conceptual
II	Purchasing: Purchasing in Materials management- system concept- purchasing and procurement activities under Materials management- Value Analysis and value Engineering- Purchasing and quality Assurance- Purchase Cycle – Negotiation & Bargaining – Vendor relations - Purchasing Methods - Global Sourcing-Stores – Functions, Importance, Organization of stores & Stores layout. Stores procedure – documentation	Conceptual
III	Inventory - Need of Inventory -Types of Inventory - Basic EOQ Model - EOQ with discounts - Classification of material - ABC Analysis -VED, HML, FSN, GOLF, SOS (Numerical expected on Basic EOQ, EOQ with discounts & ABC)  Material Requirement Planning (MRP) - Advantages over conventional planning (Order Point Method) – Input and output of MRP system - Forecasting – Overview of quantitative and qualitative methods of forecasting - Master Production Schedule - Bill of Materials – BOM Explosion - Material flow in MRP.  MRP II. Concept of ERP. (Numerical likely on BOM Explosion, estimating Net requirements)	Analytical
IV	Quality control of material: Incoming material quality control- statistical quality control- governmental purchasing practices and procedures-Inventory control & Cost Reduction techniques: Inventory turns ratios-Standardization – need and importance. Codification – concept, benefits. Value Engineering and Value Analysis – concept and process.	Analytical
V	Materials handling and storage systems, Physical distribution logistics- transportation, Traffic and claims management- operations research and related techniques- Principles of Materials Handling system - Materials Handling Equipment – Safety issues.	Analytical

**Text & Reference Books:**

1. Course Material Prepared by LSC
2. Materials management: procedures, text and cases - A.K. Datta
3. Materials management: An integrated approach - P. Gopalakrishnan
4. Introduction to Materials management - J.R. Tony Arnold & Stephen N. Chapman
5. Purchasing and Materials Management - K S Menon
6. Handbook of Materials Management - Gopalakrishnan
7. Materials & Logistics Management - L.C. Jhamb



**WAREHOUSING & DISTRIBUTION OPERATIONS**Semester  
ICourse Type  
CoreCode  
L19C07Hours  
45Credits  
3Version  
2019-20**COURSE OBJECTIVES:**

- To develop competencies and knowledge of students to become Warehouse professionals
- To orient students in the field of Logistics
- To help Students to understand Warehousing and distribution centre operations

**LEARNING OUTCOMES:**

- Students will be able to apply the Basic knowledge of Warehousing and distribution centre operations in the real-life situation
- This subject will enable them to enhance their ability and professional skills

Unit	Topics	Focus
I	Introduction to Warehouse (Storage and Packaging) Background – Need for Warehouse – Importance of warehouse - Types of Warehouses - Broad functions in a warehouse - warehouse layouts and layout related to functions. Associate warehouse -Its functions - equipment available in associate ware house - Video on warehouse – Visits to ware houses - Warehouse Organization Structure - Benefits of Warehousing.	Conceptual
II	Receiving and Dispatch of Goods in warehouse Various stages involved in receiving goods – Stages involved receipt of goods- Advanced shipment notice (ASN) or invoice items list- Procedure for Arranging of goods on dock for counting and Visual inspection of goods unloaded- Formats for recording of goods unloaded from carriers- Generation of goods receipt note using computer- Put away of Goods- Put away list and its need-Put away of goods into storage locations - storage location codes and its application- Process of put away activity- Procedure to Prepare Warehouse dispatches	Conceptual
III	Warehouse Activities Explain receiving, sorting, loading, unloading, Picking Packing and dispatch, activities and their importance in a warehouse - quality parameters - Quality check-need for quality check-importance of quality check. Procedure to develop Packing list / Dispatch note-Cross docking method - Situations suited for application of cross docking -Information required for coordinating cross docking- Importance of proper packing-Packing materials -Packing machines -Reading labels	Analytical
IV	Warehouse Management: Warehouse Utilization Management - Study on emerging trends in warehousing sector - DG handling -use of Material Handling Equipment's in a warehouse - Inventory Management of a warehouse - Inbound & Outbound operations of a warehouse and handling of Inbound & Outbound operations. Distribution – Definition – Need for physical distribution – functions of distribution – marketing forces affecting distribution. The distribution concept – system perspective. Channels of distribution: role of marketing channels – channel functions – channel structure –designing distribution channel – choice of distribution channels	Analytical
V	Warehouse Safety Rules and Procedures: The safety rules and' Procedures to be observed in a Warehouse - Hazardous cargo – Procedure for Identification of Hazardous Cargo - safety data sheet- Instructions to handle hazardous cargo - Familiarization with the industry. Health, Safety & Environment - safety Equipment's and their uses - 5S Concept on shop floor. Personal protective Equipment's (PPE) and their uses.	Analytical

**Text & Reference Books:**

1. Course Material Prepared by LSC
2. J P Saxena, Warehouse Management and Inventory Control- Vikas Publication House Pvt Ltd, First Edition, 2003.
3. Warehouse Management: Automation and Organisation of Warehouse and Order Picking Systems [With CDROM], Michael Ten Hompel, Thorsten Schmidt, Springer-verlag, First Edition, 2006.
4. Management Guide to Efficient Money Saving Warehousing, Stephen Frey, Gower, 1982.
5. Kapoor Satish K., and Kansal Purva, 'Basics of Distribution Management: A Logistical Approach', Prentice HALL of India