



SRI KRISHNADEVARAYA UNIVERSITY: ANANTAPURAMU

UG CBCS SYLLABUS

VI Semester

(2017-2018)

B.COM (General)

VI SEMESTER- SYLLABUS

(AS PER CBCS AND SEMESTER SYSTEM)

III YEARS

w.e.f. 2017-2018



AP STATE COUNCIL OF HIGHER EDUCATION

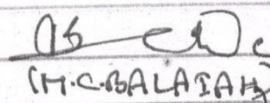
CBCS - PATTERN FOR B.Com(General)

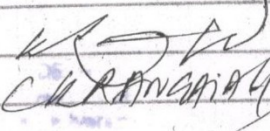
Resolutions.

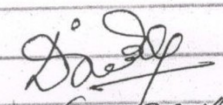
3

The members of the Board of Studies of Commerce Subject for UG Courses met in the CDC Block, SKU, Atp on 22/6/2017 under the Chairmanship of Dr. M.C. Balaiyah, discussed and resolved the following w.e.t 2017-18 academic year:

1. Approved the syllabus for Ist and IInd Semesters with necessary changes not exceeding 20% of APSCHE recommended syllabus.
2. For B.com [General] course, the number of clusters has been fine-tuned to give out of ten recommended by APSCHE to suit the local needs of the district.
3. The student can choose any one of the five clusters in Ist semester and should continue with the same cluster in IInd semester also to pursue his/her degree.
4. A total of hundred marks have been allotted for project work, out of which 75 marks for external evaluation and 25 for internal evaluation. Of the 75 external marks, 50 marks, ~~50 marks~~ should be given for Project Report and 25 marks for viva-voce, both under the supervision with the of an external examiner nominated by the S.K. University Ananthapuramu.

1.  Chairman
(M.C. BALAIYAH)

2.  Member
(C. RAMANIYAH)

3. 
(D. Jayaprana Reddy)

PROJECT WORK PROPOSAL

We welcome you all to the **V & VI Semesters**. We draw your attention to an important course work to be carried out by you during these two semesters i.e., PROJECT WORK.

The rationale behind this practical Course is to:

- Expose the students to the various operational and practical aspects of business.
- Help the students to apply the concepts learned in the theory classes & sharpen the writing skills.

How to go about Project Work?

Considering the importance of Project Work the university has drawn the following guidelines:

The Project should be carried out under a Guide/ Project supervisor, i.e., the faculty of the department.

Project Work could be:

- A Field Survey
- Comprehensive Case Study on the functioning of a business unit/ organization
- Inter-organizational and intra organizational comparative study
- Application of optimization techniques for business decisions

Allotment of Marks

A total of hundred marks have been allotted for project work, out of which 25 for internal evaluation and 75 marks for external evaluation.

Regarding internal evaluation, you should write a written test on Research Methodology for 20 marks (an average of two mid-term tests) and present a seminar for 5 marks on the same theme.

Of the 75 external marks, 50 marks will be given for Project Report and 25 marks for viva-voce, both under the supervision of an external examiner nominated by the S. K.

University, Anaparthi, in coordination with the Chairperson, BOS.

Research Methodology - The syllabus for 25 marks is:

Unit: 1. **Meaning of Research** – Concept, Definition, Types of Research, Research Process.

Unit: 2. **Problem Identification & Formulation** – Types of Data-Primary Data-Secondary Data-Data Collection Techniques - Research Question – Questionnaire Design, Schedule and Observation Methods.

Unit.3: **Tools and Techniques** – Percentages – Averages – Mean – Mode – SD – Correlation - CAGR — Sampling – Methods.

Unit.4: **Report writing** – Meaning of Report – Contents of Report – Types of Reports.

ORGANISATION OF PROJECT REPORT – For 75 Marks:

This section presents some of the norms associated with a project. It is strongly recommended that you **follow these guidelines**. The final report should be presented in the following sequence:

- ❖ Title page
- ❖ Student's Declaration (Annexure-I)
- ❖ Supervisor's Certificate (Annexure-II)
- ❖ Acknowledgements
- ❖ Table of Contents:
 - List of Tables
 - List of Charts/Graphs
 - List of Appendices
 - List of Chapters
 - Bibliography
- ❖ **Chapter 1. Introduction:** This chapter includes the research problem, need for study/significance of the project, objectives, hypotheses, methodology – scope, sample design, sources of information, tools and techniques of analysis, structure of the study.
- ❖ **Chapter 2. Literature Review:** This chapter should reflect the student understands of the relevant theoretical and empirical background of the problem. Focus should be more on the logical presentation of the empirical evolution of conceptual and methodological issues pertaining to research problem. Also highlight the methodological clues drawn through this review for your project.

- ❖ **Chapter 3. Profile of the Industry and Company:** This chapter should contain a brief historical retrospect about the entity of your study.
- ❖ **Chapter 4:** Present your data analysis and inferences.
- ❖ **Chapter 5. Summary and Conclusions:** Gives an overview of the project, conclusions, implications and recommendations.
- ❖ **Bibliography:** List the books, articles, websites that are referred and useful for research on the topic of your specific project.

Semester – VI

B.Com (Gen)

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	DSC 1 G	6.1 Marketing	100	25	75	5	4
2.	DSC 2 G	6.2 Auditing	100	25	75	5	4
3.	DSC 3 G	6.3 Management Accounting	100	25	75	5	4
4.	Elective-DSC 1 H/Inter-disp./Gen. Elec.	Cluster Electives -2 1A. Retailing 6.4 Agricultural & Rural Marketing 6.5 Warehouse Management 6.6 Project Work: Survey on Hawkers/ Working with Warehouses	100	25	75	5	4
5.	Elective-DSC 2H/Inter-disp./Gen. Elec.	2A. Banking & Financial Services 6.4 Financial Services 6.5 Marketing of Financial Services 6.6 Project Work: Working with Financial Services Firms on Documentation for Sanction of Loans and financial Services	100	25	75	5	4
6.	Elective-DSC 3H/Inter-disp./Gen. Elec.	3A. Taxation 6.4 GST AND CUSTOMS ACT 6.5 Tax Planning and Management 6.6 Project Work: Internship on Tax Planning Practices in Business Units	100	25	75	5	4
Total			600			30	24
Grand Total						164	134

Note:

1. Titles of a few Electives Streams are given for DSC- F (1F, 2F & 3F combined) at V Semester and the same titles are repeated for DSC – H (1H, 2H & 3H combined). Each Elective Stream consists of two theory papers and one project work for each semester. The total for V & VI semesters will be four theory papers and two project works under each stream. A student has to select **One Stream of Elective consisting of four theory papers and two projects** (together for V & VI semesters). That means, the student will continue the same elective in the VI semester also.

2. The colleges have to **implement original project work** which may consist of field survey/internship/case study/practical training also for the third respective elective papers in V & VI semester.

DSC 1G 6.1 Marketing

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 Labelling.

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.

References:

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. NamaKumari, Marketing Management – Planning, McMillan

Pattern of Question Paper

SRI KRISHNADEVARAYA UNIVERSITY::ANANTHAPURAMU
B Com (Gen & CA) Sixth Semester 2017-18
Paper : DSC 1G 6.1 Marketing

Time: 3 Hours]

[Max. Marks : 75

Section-A

[5X5=25]

Answer any **FIVE** of the following questions.

- 1 Contents of **Unit-I** of the syllabus (Theory)
- 2 Contents of **Unit-II** of the syllabus (Theory)
- 3 Contents of **Unit-III** of the syllabus (Theory)
- 4 Contents of **Unit-IV** of the syllabus (Theory)
- 5 Contents of **Unit-V** of the syllabus (Theory)
- 6 Contents of **Unit-I to Unit V** of the syllabus (Theory)
- 7 Contents of **Unit-I to Unit V** of the syllabus (Theory)
- 8 Contents of **Unit-I to Unit V** of the syllabus (Theory)

Section-B

[5X10=50]

Answer **FIVE** questions

- 9 Contents of **Unit-I** of the syllabus (Theory)
(OR)
- 10 Contents of **Unit-I** of the syllabus (Theory)
- 11 Contents of **Unit-II** of the syllabus (Theory)
(OR)
- 12 Contents of **Unit-II** of the syllabus (Theory)
- 13 Contents of **Unit-III** of the syllabus (Theory)
(OR)
- 14 Contents of **Unit-III** of the syllabus (Theory)

- 15 Contents of **Unit-IV** of the syllabus (Theory)
(OR)
- 16 Contents of **Unit-IV** of the syllabus (Theory)
- 17 Contents of **Unit-V** of the syllabus (Theory)
(OR)
- 18 Contents of **Unit-V** of the syllabus (Theory)

DSC 2G 6.2 Auditing

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

Unit-II: 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-III: Vouching and Investigation: Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation

Unit-IV: Valuation of Balance Sheet: Verification and valuation of Assets and Liabilities - Goodwill, Building, Machinery, Investment, Secured Loans and Contingent Liabilities

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, BaldevSachdeva&Jagwant Singh, “Auditing Theory and Practice, Kalyani Publications, Ludhiana.
4. N.D. Kapoor, “Auditing”, S. Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House, New Delhi.
6. JagadeshPrakesh, “Principles and Practices of Auditing”Kalyani Publications, Ludhiana.
7. Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.

Pattern of Question Paper

SRI KRISHNADEVARAYA UNIVERSITY::ANANTHAPURAMU

B Com (Gen & CA) Sixth Semester 2017-18

Paper : DSC 2G 6.2 Auditing

Time: 3 Hours]

[Max. Marks : 75

Section-A

[5X5=25]

*Answer any **FIVE** of the following questions.*

- 1 Contents of **Unit-I** of the syllabus (Theory)
- 2 Contents of **Unit-II** of the syllabus (Theory)
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- 4 Contents of **Unit-IV** of the syllabus (Theory)
- 5 Contents of **Unit-V** of the syllabus (Theory)
- 6 Contents of **Unit-I to Unit V** of the syllabus (Theory)
- 7 Contents of **Unit-I to Unit V** of the syllabus (Theory)
- 8 Contents of **Unit-I to Unit V** of the syllabus (Theory)

Section-B

[5X10=50]

*Answer **FIVE** questions*

- 9 Contents of **Unit-I** of the syllabus (Theory)
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- 17 Contents of **Unit-V** of the syllabus (Theory)
(OR)
- 18 Contents of **Unit-V** of the syllabus (Theory)

DSC 3 G6.3 Management Accounting

Unit–I: Management Accounting: Meaning, Definition, Scope, Advantages, Limitations – Difference between other related Accounting subjects.

Unit–II: Financial Statement Analysis: Meaning, objectives and methods of financial statement analysis – Comparative Statements – Common Size Statements – Trend Analysis (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: Ratio Analysis: Classification, Importance and limitations -Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).

References:

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

Pattern of Question Paper

SRI KRISHNADEVARAYA UNIVERSITY::ANANTHAPURAMU

B Com (Gen & CA) Sixth Semester 2017-18

Paper : DSC 3 G 6.3 Management Accounting

Time: 3 Hours]

[Max. Marks : 75

Section-A

[5X5=25]

*Answer any **FIVE** of the following questions.*

- 1 Contents of **Unit-I** of the syllabus (Theory)
- 2 Contents of **Unit-II** of the syllabus (Theory)
- 3 Contents of **Unit-III** of the syllabus (Theory)
- 4 Contents of **Unit-IV** of the syllabus (Theory)
- 5 Contents of **Unit-V** of the syllabus (Problem)
- 6 Contents of **Unit-I to Unit V** of the syllabus (Problem)
- 7 Contents of **Unit-I to Unit V** of the syllabus (Problem)
- 8 Contents of **Unit-I to Unit V** of the syllabus (Problem)

Section-B

[5X10=50]

Answer **FIVE** questions

- 9 Contents of **Unit-I** of the syllabus (Theory)
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- 17 Contents of **Unit-V** of the syllabus (Theory)
(OR)
- 18 Contents of **Unit-V** of the syllabus (Problem)

Cluster Elective -1A

Retailing

DSC H 6.4 Agricultural and Rural Marketing

Unit-I Concept of Rural Market: Rural market Characteristics - Rural markets and Environmental factors - Agricultural Market Yards.

Unit-II: Rural Consumer Behaviour: Rural vs. Urban Consumer – Relevance of Marketing mix for Rural market/Consumers - Problems in rural market - Life Style Marketing –Rural market Segmentation.

Unit-III: Agricultural Marketing: Problems and Challenges in Agriculture Marketing - Market Yards - Support prices - Rural Warehousing.

Unit-IV: Agriculture Support Mechanism: Role of CCI, Tobacco Board, Spices Board, Coffee Board, Tea Board - Agriculture Price Commission.

Unit-V:Export potential for Agro-products: Role of Government and Non-Govt. Agencies in the development of rural and agricultural Marketing - Strategies for supply of Seed, Fertilizers, Pesticides, Farm Equipment.

References:

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

DSC H 6.5 Warehouse Management

Unit-I: Concept of Warehouse: Functions of Warehouses - Warehousing Cost - Warehousing Management Systems (WMS) -Strategic planning for Warehousing - Supply Chain and Warehousing.

Unit-II: Role of Warehousing in Retail: Challenges in retail warehousing, Warehousing in fashion retail - Retail product tracking in warehouse using RFID - Role of government in warehousing - Warehousing and Supply Chain.

Unit-III: Warehouse Operations: Structure -Inventory Receiving - Picking - Locating - Dispatching Maintenance - Security and Safety-Records Maintenance.

Unit-IV: Health and Safety Perspective: Health and Safety Risks at Warehouse, Assessment of Risks, Management of Health and Safety risks - Bar Code Scanners, Wireless LAN, Mobile Computers, Radio Frequency Identification (RFID).

Unit-V: Warehousing Practices: FCI, CWC, Reliance - Wal-Mart - KFC - ICT Applications in Warehouse - World-class Warehousing.

References:

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

6.7: Project work

Cluster Elective -2A:

Banking and Financial Services

DSC H 6.4 Financial Services

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: Meaning of Lease – Parties of Lasing - Types of Lease – Meaning of Hire Purchase – Difference between Lease and Hire Purchase

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 - Instalment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

References:

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

DSC H 6.5 Marketing of Financial Services

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.

References:

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

6.7: Project work

Taxation

DSC H 6.4 GOODS & SERVICE TAX AND CUSTOMS ACT

Unit-I: Registration and Filing –Registration of Assesses Under GST - Persons liable for registration - Compulsory registration in certain cases - Procedure for registration - Deemed registration - GST Rate Structure.

Unit-II: Administration: Officers under GST Act: Appointment and Powers of officers- Administration of officers of State tax or Union-territory tax - Accounts and Records - Retention of Records - Audit by Tax Authorities.

Unit-III: Assessment: Self-assessment - Provisional assessment -Security of Returns - Assessment of Non-filers of returns - Assessment of Unregistered persons -Audit and Assessment - Other features of Dual GST model.

Unit-IV: Levy and Exemption of Tax: Chargeability - Collection at Source -E-Commerce - Composition Levy - Tax under Central GST and State GST - Zero-rating of Exports - GST on Imports -Returns under GST -Taxation of Services-Remission of Tax - Adjustment and Refund of GST.

Unit- V: Customs Act: Types of Custom Duties- Valuation for Customs Duty-Tariff Value- Customs Value- Methods of Valuation for Customs - Problems on Custom Duty Assessment.

References:

1. Goods and Services Tax in India – Notifications on different dates
2. Customs Law Manual and Customs Tariff of India- R K Jain.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.

DSC H 6.5 Tax Planning and Management

Unit-I:Tax Planning: Difference between tax planning, tax avoidance, tax evasion and tax management – Tax planning with reference to setting up a New Business – Form and Size – Tax Holiday, etc.

Unit-II: Tax Planning of Financial Decisions: Absorption, Mergers, De-mergers and Takeovers – Reorganization or Restructuring of Capital – Decisions such as Borrowing or Investment Decisions.

Unit-III: Tax Planning on Managerial decisions: Own or lease –Make or buy decisions –Repair, replace, renewal or renovation of assets –Shut down or Continue decision.

Unit-IV: Tax planning on Foreign income: Selling in domestic or foreign market –Avoidance of double taxation agreement –Foreign collaborations and joint ventures.

Unit-V: Foreign Collaborations: Incidence of tax on Domestic companies – Provisions for relief in respect of Double taxation – Double Taxation Avoidance Agreements.

References:

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Vinod K. Singhania, Taxman's Direct Taxes Planning and Management.
3. Taxman, The Tax and Corporate Law Weekly.
4. Bhagawati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan.

5. Ahuja, Girish& Ravi Gupta. Corporate Tax Planning and Management, Bharat Law House.
6. Acharya, Shuklendra and M.G. Gurha, Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
7. IAS – 12 and AS – 22.
8. T.P. Ghosh, IFRSs. Taxman Publications Pvt. Ltd. New Delhi.

6.7: Project work.