



SRI KRISHNADEVARAYA UNIVERSITY: ANANTAPURAMU

UG CBCS SYLLABUS

VI Semester

(2017-2018)

B.COM (Com., Applications)

VI SEMESTER- SYLLABUS

(AS PER CBCS AND SEMESTER SYSTEM)

III YEARS

w.e.f. 2017-2018



AP STATE COUNCIL OF HIGHER EDUCATION

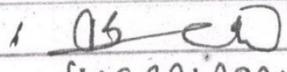
CBCS - PATTERN FOR B.Com(C.A)

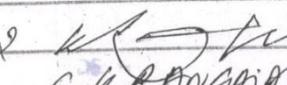
Resolutions.

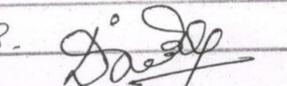
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The members of the Board of Studies of Commerce Subject for UG Courses met in the CDC Block, SKU, AP on 22/6/2017 under the Chairmanship of Dr. M.C. Balaiiah, discussed and resolved the following w.e.t 2017-18 academic year:

1. Approved the syllabus for Ist and IInd Semesters with necessary changes not exceeding 20% of APSCH recommended syllabus.
2. For B.Com [General] course, the number of clusters has been fine-tuned to give out of ten recommended by APSCH 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. BALAIIAH)

2.  Member
(M. S. CHINNAIAH)

3.  (D. Jayaram 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, Anantapuramu, 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

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	6.1 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.	6.4 Web Technology	100	25	75	5	4
5	Elective-DSC 2H/Inter-disp./Gen. Elec.	6.5 e-Commerce	100	25	75	5	4
6	Elective-DSC 3H/Inter-disp./Gen. Elec.	6.6 Web Tech – Lab	50	-	50	2	2
		e-Commerce – Lab	50	-	50	2	2
Total			650	125	525	31	26
Grand Total			3600	700	2900	158	140

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 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.

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

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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)
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- 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)
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Section-B

[5X10=50]

*Answer **FIVE** questions*

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

DSC 3 G 6.3 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)
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- 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

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

DSC 1H 6.4 - Web Technology

Unit-I: Introduction: HTML, XML, and WWW, Topologies, Bus, Star, Ring, Hybrid, Tree, Lan, Wan, Man. **HTML:** Basic HTML, Document body, Text, Hyper links, 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, formatting blocks of information, layers.

Unit-III: Introduction to JavaScript: What is DHTML, JavaScript, basics, variables, string manipulations, mathematical functions, statements, operators, arrays, functions.

Unit-IV: Objects in JavaScript: Data and objects in JavaScript, regular expressions, exception handling, built-in objects, events.

Unit-V: 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.

DSC 2H 6.5 - e-Commerce

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 B2B EC, 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.

Unit-III: Internet and Extranet : Automotive Network Exchange, Largest Extranet, Architecture of the Internet, Intranet and Extranet, Intranet software, Applications of Intranets, Intranet Application Case Studies, Considerations in Intranet Deployment, Extranets, Structures of Extranets, Extranet products and services, Applications of Extranets, Business Models of Extranet Applications, Managerial Issues. Electronic Payment Systems: Issues and Challenges.

Unit-IV: Public Policy: From Legal Issues to Privacy : Legal Incidents, Ethical and Other Public Policy Issues, Protecting Privacy, Protecting Intellectual Property, Free speech, Internet Indecency and Censorship, Taxation and Encryption Policies, Other Legal Issues: Contracts, Gambling and More, Consumer and Seller Protection in EC.

Unit-V: Infrastructure For EC : Network of Networks, Internet Protocols, Web- Based client/Server, Internet Security, Selling on the Web, Chatting on the Web, Multimedia delivery, Analyzing Web Visits, Managerial Issues, Equipment required for establishing EC Sites – Problems in Operation – Future of EC.

Reference Books

- 1 David Whiteley, “E-Commerce”, Tata McGraw Hill, 2000.
- 2 E Business by Parag Kulakarni and Sunitha Jahirabadkar from Oxford University Press.
- 3 E Business by Jonathan Reynolds from Oxford University Press.
- 4 Eframi Turban, Jae Lee, David King, K. Michael Chung, “Electronic Commerce”, Pearson Education, 2000.
- 5 R. Kalakota and A. B. Whinston, Frontiers of Electronic Commerce, Addison Wesley.
- 6 David Kosiur, Understanding Electronic Commerce, Microsoft Press.
- 7 Soka, From EDI to Electronic Commerce, McGraw Hill.