

**K.V.R.GOVERNMENT COLLEGE FOR WOMEN (A), KURNOOL.
DEPARTMENT OF COMMERCE**

Table : 1 B.COM (C.A) V SEMESTER

S.No	Course	Total	Mid-Sem	Sem-End	Teaching	Credits
		Marks	Exam	Exam	Hours	
1	DSC 1E Paper-5.1 Cost Accounting	100	40	60	5	4
2	DSC 2E Paper-5.2 Auditing	100	40	60	5	4
3	DSC 3E Paper-5.3 Commercial Geography	100	40	60	5	4
Elective – 1						
4	5.4 Database Management Systems(DBMS)	100	40	60	4	4
5	5.5 e-Commerce	100	40	60	4	4
6	5.6 DBMS Lab	50	-	50	2	2
7	One Project Work on e- Commerce	50	-	50	2	2
	Total	600	200	400	27	24

Table :2 B.COM GENERAL V SEMESTER

S.No	Course	Total	Mid-Sem	Sem-End	Teaching	Credits
		Marks	Exam	Exam	Hours	
1	DSC 1E Paper-5.1 Cost Accounting	100	40	60	5	4
2	DSC 2E Paper-5.2 Auditing	100	40	60	5	4
3	DSC 3E Paper-5.3 Commercial Geography	100	40	60	5	4
Elective – 1						
4	Central Banking	100	40	60	5	4
5	Rural and Farm Credit	100	40	60	5	4
6	Project Work	50	-	50	2	2
	Total	600	200	400	27	24

Table-3:B.Com (Computer Applications) Semester-VI

S.No	Course	Total	Mid-Sem	Sem-End	Teaching	Credits
		Marks	Exam	Exam	Hours	
1	DSC 1G Paper – 1 Marketing	100	40	60	5	4
2	DSC 2G Paper – 6.2 Goods & Service Tax	100	40	60	5	4
3	DSC 3G Paper -6.3 Management Accounting	100	40	60	5	4
	Elective – 1					
4	6.4 Web Technology	100	40	60	4	4
5	6.5 Tally	100	40	60	4	4
6	6.6 Tally Accounting Software Lab	50	-	50	2	2
7	Project Work on Web Technology	50	-	50	2	2
	Total	600	200	400	27	24

Table-4 : B.Com General Semester-VI

S.No	Course	Total	Mid-Sem	Sem-End	Teaching	Credits
		Marks	Exam	Exam	Hours	
1	DSC 1G Paper – 1 Marketing	100	40	60	5	4
2	DSC 2G Paper – 6.2 Goods & Service Tax	100	40	60	5	4
3	DSC 3G Paper -6.3 Management Accounting	100	40	60	5	4
	Elective – 1					
4	Financial Services	100	40	60	5	4
5	Marketing of Financial Services	100	40	60	5	4
6	Project-Work	50	-	50	2	2
	Total	600	200	400	27	24

V Semester Electives

1. E-Commerce

5.5 e-Commerce

5.6 Business Networks

5.7 **Project Work:** Working with Organizations on e-Commerce activities, viz., Amazon.com., Flipkart, etc. /Online Operations in Banks

2. Retailing

5.5 Purchase Management

5.6 Stores Management

5.7 **Project Work:** Survey on Rural Producers/Retailing Practices (Kirana)

3. Corporate Accounting

5.5 Accounting & Auditing Standards

5.6 Accounting for Government Entities

5.7 **Project Work:** Application of Accounting & Auditing Standards in Companies /Internship in Govt. Depts. (Treasury, Local Bodies, Public Utilities, Govt. Corporations, etc.)

4. Security Market Operations

5.5 Financial Markets

5.6 Stock Market Operations

5.7 **Project Work:** Survey on Investment behaviour/Working with on Stock issues, Share transfers, Documentation, Commodity trading, Derivatives, etc.

5. Banking & Financial Services

5.5 Central Banking

5.6 Rural and Farm Credit

5.7 **Project Work:** Rural Credit survey/Banking operations/Credit Appraisal

6. Taxation

5.5 Assessment of Tax: Individual, HUF and Partnership

5.6 Corporate Taxation

5.7 **Project Work:** Working on Tax Filing Procedures & Documentation with IT Dept/Auditor/Tax Consultant

7. Insurance

5.5 Life Insurance

5.6 Non- Life Insurance

5.7 **Project Work:** Working with Insurance Companies/Development Officers/Agents on Policies & Documentation.

8. Logistics & Supply Chain Management

5.5 Logistics Management - Surface

5.6 Logistics Management - Air and Sea

5.7 **Project Work:** Internship in Transport Organizations/ Railways/Ports /Tour Operators (on Goods, Parcel and Courier Services)

9. Advertising and Sales Promotion

5.5 Advertising and Media Planning

5.6 Brand Management

5.7 **Project Work:** Working with Advertising Agencies/ Survey in Business units

10. Computer Applications

5.5 Programming in C

5.6 Data Base Management System

5.7 Web Technology

VI Semester Electives

1. e-Commerce

6.5 e-Payments System

6.6 Social Media and e-Marketing

6.7 **Project Work:** Working with Organizations on Tele-marketing /e-Shopping Activities

2. Retailing

6.5 Agricultural & Rural Marketing

6.6 Warehouse Management

6.7 **Project Work:** Survey on Hawkers/ Working with Warehouses

3. Corporate Accounting

6.5 Financial Reporting

6.6 Emerging Areas in Accounting

6.7 **Project Work:** Financial Reporting practices in Companies/ Survey on Human Resource/ Environmental Accounting.

4. Security Market Operations

6.5 Derivatives Trading

6.6 Stock Market Regulatory Framework

6.7 **Project Work:** Internship in Stock Exchanges/ Mutual Funds /Working with Stock Brokers

5. Banking & Financial Services

6.5 Financial Services

6.6 Marketing of Financial Services

6.7 **Project Work:** Working with Financial Services Firms on Documentation for Sanction of Loans and financial Services

6. Taxation

6.5 Service Tax & VAT

6.6 Tax Planning and Management

6.7 **Project Work:** Internship on Tax Planning Practices in Business Units

7. Insurance

6.5 Marketing of Insurance Services

6.6 Insurance Regulatory Framework

6.7 **Project Work:** Survey on Settlement of Claims and Customer Care

8. Logistics & Supply Chain Management

Management

6.5 Supply Chain Management - Products

6.6 Supply Chain Management - Services

6.7 **Project Work:** Internship with Freight Operators/ Supply Chain Management Practices in Business Units

9. Advertising and Sales Promotion

6.5 Sales Promotion

6.6 Direct Marketing

6.7 **Project work:** Survey with Customers/Sales Force/Middlemen

10. Computer Applications

6.5 Tally

6.6 e-Commerce

6.7 PHP and My SQL

Note:

1. A candidate has to select **One Stream of Elective consists of four theory papers and two projects** (two theory papers and one project work in each of the V & VI semesters). The candidate has to continue the same elective in the VI semester also.
2. In respect of electives 1 to 9 proposed in V and VI semesters, the field work/internship/ case study/ practical training carries 5 credits with a breakup of 40 marks internal and 60 external examination. The internal examination may be conducted by the concerned teacher and award marks. As an evidence of taking up of field work/ internship/case study/ practical training the student is required to submit a report on the work done which will be evaluated by the external examiners for 75 marks as University examination.
3. In respect of 10th elective, i.e., Computer Applications, the examination for 40 marks consists of lab only which may be evaluated by concerned teacher. For the remaining 60 marks the University will conduct the external examination.

Total Credits B.Com (C.A) course : 99

Total Credits B.Com General Course : 96

As per students request the following electives are opted

B.Com (C.A) 10.Stream Computer Applications opted for Elective in V & VI Semesters

B.Com General 5.Stream Banking they opted for Elective in V & VI Semesters

K.V.R.GOVERNMENT COLLEGE FOR WOMEN (A), KURNOOL
DEPARTMENT OF COMMERCE

V SEMESTER
DSC 1E 5.1
COST ACCOUNTING

Objective: The objective of this paper is to provide an understanding of Cost and Elements of Cost Accounting and Methods of Costing techniques.

Unit-I: Introduction: Meaning and Definition - Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet. (Theory and Problems)

Unit-II: Elements of Cost: Materials: Material control – Objectives of Material Control – Essential of Material Control – EOQ - FIFO, LIFO,
(Theory and Problems)

Unit-III: Labour and Overheads: Labour: Control of labor costs – timekeeping and time booking – Idle time – Methods of remuneration – Halsey and Rowan Plan - Overheads: Allocation and apportionment of overheads
(Theory and Problems)

Unit-IV: Methods of Costing: Job costing – Contract Costing – Features of Contract Costing – Comparison between the Job and Contract Costing – Regarding of Value profit on Contract.
(Theory and Problems)

Unit -V: Process costing - treatment of normal and abnormal process losses – preparation of process cost accounts.
(Theory and Problems)

References:

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.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
5. S.N. Maheswari – Principles of Management Accounting.
6. I.M. Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers

K.V.R.GOVERNMENT COLLEGE FOR WOMEN (A), KURNOOL
DEPARTMENT OF COMMERCE

V SEMESTER
DSC 2E 5.2
Auditing

Objective: The objective of this paper is to provide Knowledge about the concepts of Auditing in the business organizations as well as the preparation of Audit report.

Unit-I: Auditing: Meaning–Objectives– Functions of Auditing–Basic principles governing an Audit – Advantages of Audit.

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

Unit-III: Planning of Audit: Steps to be taken at the commencement of anew 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 relating to preparation of Audit report.

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.
5. R.G. Saxena, —Principles and Practice of Auditing, Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, —Principles and Practices of Auditing, Kalyani Publications, Ludhiana.
7. Kamal Gupta and Ashok Gupta, —Fundamentals of Auditing, Tata McGraw Hill

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V SEMESTER

DSC 3E 5.3

Commercial Geography

Objective:The objective of this paper is to provide an understanding of the Earth-Soils-Environment – Water Resources – Mines – Rivers etc.

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 andNon-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 nonRenewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - District-wise Profile.

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

References:

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. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.
5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.
6. Vinod N. Patel, Commercial Geography, Oxford Book Company

B.COM COMPUTERS ELECTIVES IN V SEMESTER

K.V.R.GOVERNMENT COLLEGE FOR WOMEN (A), KURNOOL

DEPARTMENT OF COMMERCE

V SEMESTER

DSC F 5.4

Database Management Systems

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, DBMS Vendors and their Products.

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, Function, 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.

B.COM COMPUTERS ELECTIVES IN V SEMESTER

K.V.R.GOVERNMENT COLLEGE FOR WOMEN (A), KURNOOL

DEPARTMENT OF COMMERCE

V SEMESTER

DSC F 5.5

e-Commerce

Objective: The objective of this course is to provide an understanding of E-Commerce Practices and to know the different e-marketing strategies adopted by the corporate / on – line business firms

Unit-I: e-Commerce: Features of Electronic Commerce - Distinction between e-Commerce and e-Business - Types of Business Models: B2B, B2C, C2C - Benefits and Limitations of e-Commerce - Apps.

Unit-II: e-Business Applications: Integration and e-Business suits - ERP, e-SCM, e-CRM - Methods and benefits of e-Payment Systems – e-Marketing – Applications and issues

Unit-III: e-Business on different Fields: e-Tourism–e-Recruitment–e-Real Estate – e-Stock Market – e-Music/Movies - e-Publishing and e-Books.

Unit-IV: Concept of Online Education: Process - Methods - e-Content development and Deliveries - Major technologies used in e-Education - Online Testing - Methods - Future Trends.

Unit-V: Mobile Commerce: Ticketing - Mee-Seva; Government and Consumer Services – e-Retailing - e-Groceries – Security challenges - Case Studies.

References:

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

B.COM GENERAL ELECTIVES IN V SEMESTER

K.V.R.GOVERNMENT COLLEGE FOR WOMEN (A), KURNOOL

DEPARTMENT OF COMMERCE

V SEMESTER

DSC F 5.5 Central Banking

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: Inflationand 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.

References:

1. Reserve Bank of India Publication, Functions and Working of the RBI.
2. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
3. S. Panandikar, Banking in India, Orient Longman.
4. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
5. Annual Reports of Reserve Bank of India.
6. Rita Swami, Indian Banking System, International Publishing House Pt. Ltd..
7. S.V. Joshi, C.P. Rodrigues and Azhar Khan, Indian Banking System, MacMillan Publishing.

B.COM GENERAL ELECTIVES IN 5 SEMESTER

K.V.R.GOVERNMENT COLLEGE FOR WOMEN (A), KURNOOL

DEPARTMENT OF COMMERCE

V SEMESTER

DSC F 5.6 Rural and Farm Credit

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..

References:

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

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VISEMESTER

DSC 1G 6.1

Marketing

Objective:The objective of the paper is to equip the student with various aspects relating to 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. Nama Kumari, Marketing Management – Planning, McMillan

K.V.R.GOVERNMENT COLLEGE FOR WOMEN (A), KURNOOL

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VISEMESTER

DSC 2G 6.2

Goods & Service Tax Fundamentals

Objective: The objective of the paper is to equip the student with various fundamental aspects of Goods and Services Tax.

Unit I: Introduction: Overview of GST - Concepts–Limitations of VAT–Need for Tax Reforms - Justification for introduction of GST - Shortcomings and advantages at the Central Level and State Level on introduction of GST–Process of Introduction of GST - Constitutional Amendments.

Unit II: GST: Principles–Models of GST: Austrian, Canadian, Kelkar-Shah–Bagchi- Poddar - Comprehensive structure of GST model in India: Single, Dual GST–Transactions covered under GST.

Unit-III: Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol – Tax on Petroleum products - Tax on Tobacco products - Taxation of Services

Unit-IV: Inter-State Goods and Services Tax: Major advantages of IGST Model – Interstate Goods and Service Tax: Transactions within a State under GST – Interstate Transactions under GST - Illustrations.

Unit-V: Time of Supply of Goods & Services: Value of Supply - Input Tax Credit – Distribution of Credit - Matching of Input Tax Credit - Availability of credit in special circumstances- Cross utilization of ITC between the Central GST and the State GST.

References:

1. Goods and Services Tax in India – Notifications on different dates.
2. GST Bill 2012.
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.

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VISEMESTER
DSC 3G 6.3

Management Accounting

Objective: The objective of this paper is to provide an understanding of techniques of Management Accounting for Managerial decision Making.

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

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

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

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

.Unit-V: Break-Even Analysis: Calculation of Break-even point - Uses and limitations – Contribution - Margin of safety – (Theory and 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. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, et.al, —Introduction to Management Accounting, Person Education India, 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.

B.COM COMPUTERS ELECTIVES IN VI SEMESTER

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DEPARTMENT OF COMMERCE

VI SEMESTER

DSC F 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.

Reference Books

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.

B.COM COMPUTERS ELECTIVES IN VI SEMESTER

K.V.R.GOVERNMENT COLLEGE FOR WOMEN (A), KURNOOL DEPARTMENT OF COMMERCE

VI SEMESTER

6.5 Tally Accounting Software

Objective: The objective of this paper is to provide an overview of various types of accounting software and to give in-depth knowledge of Tally Accounting software.

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.

Reference Books:

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

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DEPARTMENT OF COMMERCE

VI SEMESTER

DSC H 6.5 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: 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.

References:

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

B.COM GENERAL ELECTIVES IN VI SEMESTER
K.V.R.GOVERNMENT COLLEGE FOR WOMEN (A), KURNOOL
DEPARTMENT OF COMMERCE

VI SEMESTER
DSC H 6.6 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 JoBitner, Services Marketing, New Delhi, Tata McGraw Hill

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V I SEMESTER

SEMESTER-V and VI
PROJECT & VIVA-VOCE

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 2 hours/week for one (**Semester-V & 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 morethan five 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